

## **ORDINANCE NO. 25-14**

### **AN ORDINANCE AMENDING TITLE 3, BUSINESS REGULATIONS, CHAPTER 11, OCCUPATION TAXES, SECTION 3-11-6, MUNICIPAL GROCERY OCCUPATION TAX, OF THE VILLAGE OF MANTENO MUNICIPAL CODE**

BE IT ORDAINED by the President and Board of Trustees of the Village of Manteno, as follows:

#### **Section 1**

That Title 3, Business Regulations, Chapter 11, Occupation Taxes, of the Village of Manteno Municipal Code, be amended by adding Section 3-11-6, Municipal Grocery Occupation Tax, to read as follows:

#### **3-11-6: MUNICIPAL GROCERY OCCUPATION TAX.**

(A) Municipal Grocery Retailers' Occupation Tax Imposed. A tax is hereby imposed upon all persons engaged in the business of selling groceries at retail in the Village of Manteno at the rate of 1% of the gross receipts from such sales made in the course of such business. The imposition of this tax is in accordance with and subject to the provisions of Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24).

(B) Municipal Grocery Service Occupation Tax Imposed. A tax is hereby imposed upon all persons engaged in the business of making sales of service in the Village of Manteno, who, as an incident to making those sales of service, transfer groceries as an incident to a sale of service. The rate of this tax shall be the same rate identified in subsection (A) above. The imposition of this tax is in accordance with and subject to the provisions of Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24).

(C) Illinois Department of Revenue to Administer Taxes. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this section.

#### **Section 2**

If any section, paragraph, clause, or provision of this ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this ordinance.

#### **Section 3**

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed insofar as they conflict herewith.

#### Section 4

The Village Clerk is hereby authorized and directed to deliver a certified copy of this ordinance to the Illinois Department of Revenue prior to October 1, 2025.

#### Section 5

This ordinance shall be immediately in full force and effect after passage, approval and publication or January 1, 2026, whichever is later. This ordinance is authorized to be published in pamphlet form.

PASSED by the Board of Trustees of the Village of Manteno, Illinois and deposited in the office of the Village Clerk this 2<sup>nd</sup> day of September, 2025.

DEPOSITED with the Village Clerk this  
2<sup>nd</sup> day of September, 2025.

  
KERRI ROLNIAK, Village Clerk

APPROVED by me this 2<sup>nd</sup>  
day of September, 2025.

  
ANNETTE LAMORE, Village President

I DO HEREBY CERTIFY that this Ordinance was, after its passage and approval, published in pamphlet form by authority of the Village of Manteno, in accordance with law, this 2<sup>nd</sup> day of September, 2025.

  
KERRI ROLNIAK, Village Clerk

### **CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting Village Clerk of the Village of Manteno, Kankakee County, Illinois, and as such official I am the keeper of the records and files of the Village.

I further certify that the foregoing or attached is a complete, true and correct copy of Ordinance No. 25-14 entitled:

**AN ORDINANCE AMENDING TITLE 3, BUSINESS REGULATIONS,  
CHAPTER 11, OCCUPATION TAXES, SECTION 3-11-6, MUNICIPAL  
GROCERY OCCUPATION TAX, OF THE VILLAGE OF MANTENO  
MUNICIPAL CODE**

and was duly passed by the Board of Trustees at its regular meeting on September 2, 2025, approved by the President on said date, and now in full force and effect.

IN WITNESS WHEREOF, I have hereunto affixed my official seal, signature and the corporate seal this 2<sup>nd</sup> day of September 2025.

  
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Village Clerk

( CORPORATE )  
( SEAL )