
ORDINANCE NO. 25-26-12

*An Ordinance Amending Chapter 41.06 Municipal Grocery Retailers' and Grocery Service
Occupation Tax of the Johnsbury Municipal Code*

AN ORDINANCE PASSED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF JOHNSBURG
AT A REGULAR MEETING ON SEPTEMBER 9, 2025
PUBLISHED IN PAMPHLET FORM BY AUTHORITY OF THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF JOHNSBURG

President

Edwin P. Hettermann

Board of Trustees

Mike Fouke
Josh Hagen
Scott Letzter
Jamie Morris
James Sylvanus
Keith Von Allmen

Village Administrator

Claudett Sofiakis

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An Ordinance Amending Chapter 41.06 Municipal Grocery Retailers' and Grocery Service Occupation Tax of the Johnsburg Municipal Code

BE IT ORDAINED by the President and Board of Trustees of the Village of Johnsburg, McHenry County, Illinois, as follows:

SECTION 1: Chapter 41.06, Municipal Grocery Retailers' and Grocery Service Occupation Tax be amended and provide for as follows.

41.06 MUNICIPAL GROCERY RETAILERS' AND GROCERY SERVICE OCCUPATION TAX

A. TAX IMPOSED; RATE

1. Municipal Grocery Retailers' Occupation Tax. A tax is hereby imposed upon all persons engaged in the business of selling groceries at retail in this municipality at the rate of 1% of the gross receipts from such sales made in the course of such business while this Ordinance is in effect. 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).

2. Municipal Grocery Service Occupation Tax. A tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, 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 ~~1% the same rate identified in Section 2, 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).

B. COLLECTION OF TAX BY RETAILERS

1. The taxes imposed by this Ordinance in Section 41.06(A) shall be remitted by such retailer and persons engaged in this municipality in the business of making sales of service, who, as an incident to making those sales of service, transfer groceries as an incident to a sale of service to the Illinois Department of Revenue (Department). Any tax required to be collected pursuant to or as authorized by this Ordinance and any such tax collected by such retailer and required to be remitted to the Department shall constitute a debt owed by the retailer to the State. Retailers may reimburse themselves for their seller's tax liability hereunder by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with any State tax that sellers are required to collect.

2. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department. The Department shall have full power to administer and enforce the provisions of this article.

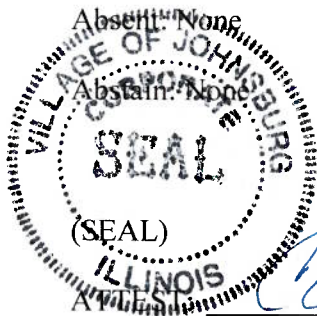
SECTION 2: If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

SECTION 3: All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 4: This Ordinance shall be in full force and effect on January 1, 2026, subsequent to its passage, approval and publication in pamphlet form (which publication is hereby authorized) as provided by law.

Ayes: Trustees Letzter, Fouke, Von Allmen, Sylvanus, Hagen and Morris

Nays: None



APPROVED: Edwin G. Hettermann
Village President Edwin Hettermann

Claudett Sofiakis
Village Clerk Claudett Sofiakis

Passed: September 9, 2025
Approved: September 9, 2025
Published: September 9, 2025

CERTIFICATION

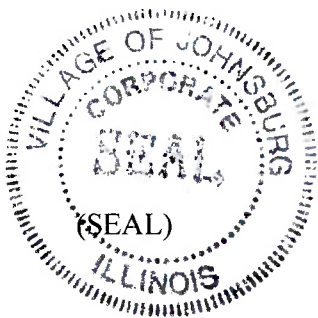
I, CLAUDETT SOFIAKIS, do hereby certify that I am the duly appointed, acting and qualified Clerk of the Village of Johnsburg, McHenry County, Illinois, and that as such Clerk, I am the keeper of the records and minutes and proceedings of the President and Board of Trustees of said Village of Johnsburg.


I do hereby further certify that at a regular meeting of the President and Board of Trustees of the Village of Johnsburg, held on the 9th day of September, 2025 the foregoing Ordinance entitled *An Ordinance Amending Chapter 41.06 , Grocery Retailers' and Grocery Service Occupation Taxes of the Johnsburg Municipal Code* was duly passed by the President and Board of Trustees of the Village of Johnsburg.

The pamphlet form of Ordinance No. 2025-26-12, including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was available from the Village Clerk, commencing on the 9th day of September, 2025, and will continue for at least 10 days thereafter. Copies of such Ordinance are also available for public inspection upon request in the office of the Village Clerk.

I do further certify that the original, of which the attached is a true and correct copy, is entrusted to me as the Clerk of said Village for safekeeping, and that I am the lawful custodian and keeper of the same.

Given under my hand and the official seal of the Village of Johnsburg this 9th day of September, 2025.





Claudett Sofiakis, Village Clerk
Village of Johnsburg,
McHenry County, Illinois