
ORDINANCE NO. 25-26-13

*An Ordinance Amending Chapter 41, Municipal Taxes, amending Section 41.04, Non-Home Rule
Municipal Occupation, Service and Use Taxes of the Johnsburg Municipal Code*

AN ORDINANCE PASSED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF JOHNSBURG

AT A SPECIAL MEETING ON SEPTEMBER 30, 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

ORDINANCE NO. 25-26-13

An Ordinance Amending Chapter 41, Municipal Taxes, amending Section 41.04, Non-Home Rule Municipal Occupation, Service and Use Taxes of the Johnsborg Municipal Code

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

SECTION 1: Chapter 41, Municipal Taxes, amending Section 41.04, Non-Home Rule Municipal Occupation, Service and Use Taxes as follows.

SECTION 2:

A. TAX IMPOSED; RATE

1. A tax is hereby imposed: i) upon the privilege of using, in the Village, any item of tangible personal property which is purchased at retail from a retailer, and which is titled or registered with an agency of this State's government, based on the selling price of such tangible personal property, as "selling price" is defined in the Use Tax Act, 35 ILCS 105/1 *et seq.*, at the rate of 1% while this Ordinance is in effect pursuant to 65 ILCS 5/8-11-1.5, entitled *Non-Home Rule Municipal Use Tax Act*; and ii) upon all persons engaged in the business of selling tangible personal property, other than on an item of tangible personal property which is titled and registered by an agency of this State's government, at retail in the Village 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 pursuant to 65 ILCS 5/8-11-1.3, entitled *Non-Home Rule Municipal Retailers' Occupation Tax*; and iii) upon all persons engaged, in the Village, in the business of making sales of service, at the rate of 1% of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service pursuant to 65 ILCS 5/8-11-1.4, entitled *Non-Home Rule Municipal Service Occupation Tax*. This "Non-Home Rule Municipal Retailers' Occupation Tax," "Non-Home Rule Municipal Service Occupation Tax" and "Non-Home Rule Municipal Use Tax" shall not be applicable to the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics. No tax shall be imposed on sales of aviation fuel pursuant to 65 ILCS 5/8-11-1.4, entitled *Non-Home Rule Municipal Service Occupation Tax* or 65 ILCS 5/8-11-1.3, entitled *Non-Home Rule Municipal Retailers' Occupation Tax*.
2. The imposition of these non-home rule taxes is in accordance with and subject to the provisions of Sections 8-11-1.1, 8-11-1.2, 8-11-1.3, 8-11-1.4 and 8-11-1.5 of the Illinois Municipal Code (65 ILCS 5/8-11-1.1, 8-11-1.2, 8-11-1.3, 8-11-1.4 and 8-11-1.5).

B. COLLECTION OF TAX BY RETAILERS

1. The taxes imposed by this Ordinance in Section 41.04(A) shall be remitted by such retailer 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 3: 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 4: All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 5: 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 Fouke, Letzter, and Morris

Nays: Trustees Hagen, Sylvanus, and Von Allmen

Absent: None

Absent: None



APPROVED:


Village President Edwin Hettermann

ATTEST:


Deputy Clerk Vinny Lamontagna

Passed: September 30, 2025

Approved: September 30, 2025

Published: September 30, 2025

CERTIFICATION

I, VINNY LAMONTAGNA, do hereby certify that I am the duly appointed, acting and qualified Deputy 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.

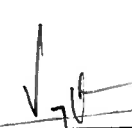
I do hereby further certify that at a regular meeting of the President and Board of Trustees of the Village of Johnsburg, held on the 30th day of September, 2025 the foregoing Ordinance entitled *An Ordinance Amending Chapter 41, Municipal Taxes, amending Section 41.04, Non-Home Rule Municipal Occupation, Service and Use 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. 2025-26-13, 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 30th 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 30th day of September, 2025.





Vinny Lamontagna, Deputy Clerk
Village of Johnsburg,
McHenry County, Illinois