

VILLAGE OF ISLAND LAKE

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ORDINANCE NO. 1712-25

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*An Ordinance Fully Amending and Restating Ordinance  
No. 1704-25 titled "An Ordinance Authorizing the Municipal  
Grocery Retailers' Occupation Tax and Municipal Grocery  
Occupation Tax and Amending Title 3  
of the Island Lake Village Code"*

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ADOPTED BY THE  
MAYOR AND BOARD OF TRUSTEES  
OF THE  
VILLAGE OF ISLAND LAKE  
THIS 11<sup>th</sup> DAY OF SEPTEMBER, 2025

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PUBLISHED IN PAMPHLET FORM BY THE AUTHORITY OF THE MAYOR  
AND BOARD OF TRUSTEES OF THE VILLAGE OF ISLAND LAKE ILLINOIS,  
THIS 12<sup>th</sup> DAY OF SEPTEMBER, 2025.

## ORDINANCE 1712-25

### **An Ordinance Fully Amending and Restating Ordinance No. 1704-25 titled “An Ordinance Authorizing the Municipal Grocery Retailers’ Occupation Tax and Municipal Grocery Occupation Tax and Amending Title 3 of the Island Lake Village Code”**

WHEREAS, the Village of Island Lake is an Illinois municipal corporation in Lake and McHenry Counties and pursuant to the Illinois Municipal Code, the Village has the authority to modify the Island Lake Village Code;

WHEREAS, on June 12, 2025, the Village adopted Ordinance No. 1704-25 titled *An Ordinance Authorizing the Municipal Grocery Retailers’ Occupation Tax and Municipal Grocery Occupation Tax and Amending Title 3 of the Island Lake Village Code (“Original Grocery Occupation Tax Law Ordinance”)*;

WHEREAS, the Village desired to fully amend and restate the Original Grocery Occupation Tax Law Ordinance;

WHEREAS, this Ordinance is adopted pursuant to the provisions of Illinois Municipal Grocery Occupation Tax Law (65 ILCS 5/8-11-24);

WHEREAS, this Ordinance is intended to impose the tax authorized by the law providing for a municipal grocery occupation tax which will be collected by the Illinois Department of Revenue;

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Island Lake, Lake and McHenry Counties, Illinois, as follows:

**SECTION 1:** This Ordinance fully amends and restates the Original Grocery Occupation Tax Law Ordinance.

**SECTION 2:** Title 3, Business Regulations, Chapter 1, Municipal Taxation, of the Island Lake Village Code is hereby amended to replace Subsection 3-1-3 as follows:

#### **3-1-3 GROCERY OCCUPATION TAX LAW**

- A. Village Grocery Retailers’ Occupation Tax Established: A Village of Island Lake tax is hereby established as provided for by Illinois statutes, and imposed upon all persons engaged in the business of selling groceries at retail within the corporate limits of the Village of Island Lake, at a rate of one percent (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 the Municipal Grocery Occupation Tax Law (65 ILCS 5/8-11-24).
- B. Village Grocery Service Occupation Tax Established: A Village of Island Lake tax is hereby imposed upon all persons engaged in the Village of Island Lake 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 one percent (1%) of the selling price of all groceries, as defined in the Municipal Grocery Occupation Tax Law (65 ILCS 5/8-11-24), transferred as an incident to a sale of service.

The imposition of this tax is in accordance with and subject to the provisions of the Municipal Grocery Occupation Tax Law (65 ILCS 5/8-11-24).

- C. Collection: The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance. Certified Copy:

**SECTION 3:** Chapter 1 Municipal Taxation of Title 3 Business Regulations of the Island Lake Village Code shall be renumbered and titled as follows:

3-1-1: Municipal Utility tax

3-1-2: Municipal Cannabis Retailers' Occupation Tax

3-1-3: Grocery Occupation Tax Law

3-1-4: Municipal Occupation, Service and Use Taxes

3-1-5: Locally Imposed and Administered Tax Rights and Responsibilities

**SECTION 4:** The Village Clerk shall file a certified copy of this Ordinance with the Illinois Department of Revenue on or before October 1, 2025.

**SECTION 5:** Effective Date. The taxes imposed by this Ordinance shall take effect on January 1, 2026;

**SECTION 6:** Repealer. All ordinances, resolutions or orders, or parts thereof, in conflict with the provisions of this Ordinance are to the extent of such conflict hereby repealed.

**SECTION 7:** Severability. In the event that any section, clause, provision, or part of this Ordinance shall be found and determined to be invalid by a court of competent jurisdiction, all valid parts that are severable from the invalid parts shall remain in full force and effect.

PASSED on the 11<sup>th</sup> day of September, 2025.

Trustee	AYES	NAYS	ABSTAIN	ABSENT
Brittany Alers	X			
Charles Cermak	X			
Steve Deasey	X			
Thadd Lewis	X			
Wendy Mills				X
Will Ziegler				X

APPROVED on the 12<sup>th</sup> day of September, 2025

ATTEST:

  
\_\_\_\_\_  
Georgine Cooper, Village Clerk

  
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Richard McLaughlin, Mayor

**CERTIFICATION**

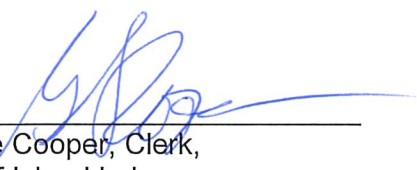
I, Georgine Cooper, do hereby certify that I am the duly qualified Clerk of the Village of Island Lake, Lake and McHenry Counties, Illinois, and that as such Clerk, I am the keeper of the ordinances, records, corporate seal and proceedings of the Mayor and Board of Trustees of said Village of Island Lake.

I do hereby further certify that at a meeting of the Mayor and Board of Trustees of the Village of Island Lake, held on the 11<sup>th</sup> day of September, 2025, the foregoing Ordinance entitled *An Ordinance Fully Amending and Restating Ordinance No. 1704-25 titled "An Ordinance Authorizing the Municipal Grocery Retailers' Occupation Tax and Municipal Grocery Occupation Tax and Amending Title 3 of the Island Lake Village Code"* was duly passed and approved by the Mayor and Board of Trustees of the Village of Island Lake.

The pamphlet form of Ordinance No. 1712-25, 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 12<sup>th</sup> day of September, 2025, and continuing for at least 10 days thereafter.

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.

IN WITNESS WHEREOF, I have affixed my name as Clerk and caused the seal of said Village to be affixed hereto this 12<sup>th</sup> day of September, 2025.

  
\_\_\_\_\_  
Georgine Cooper, Clerk,  
Village of Island Lake  
Lake and McHenry Counties, Illinois

SEAL

