

VILLAGE OF ISLAND LAKE

ORDINANCE NO. 1713-25

***An Ordinance Amending Title 3, Business Regulations,
Chapter 1, Municipal Taxation, Section 3-1-4, Municipal
Occupation, Service and Use Taxes
of the Village of Island Lake, Illinois Municipal Code***

**ADOPTED BY THE
MAYOR AND BOARD OF TRUSTEES
OF THE
VILLAGE OF ISLAND LAKE
THIS 11th DAY OF SEPTEMBER, 2025**

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

ORDINANCE NO. 1713-25

An Ordinance Amending Title 3, Business Regulations, Chapter 1, Municipal Taxation, Section 3-1-4, Municipal Occupation, Service and Use Taxes of the Village of Island Lake, Illinois Municipal Code

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

SECTION 1: Title 3, Business Regulations, Chapter 1, Municipal Taxation, of the Island Lake Village Code is hereby amended to add the following provision:

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

- A. Established: 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*.
- B. Authority: The imposition of these Village 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).
- C. Tax Remittance: The taxes imposed by this Section 3-1-4 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 retailers 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.

D. Collection and Enforcement: 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 regulation.

SECTION 2: The Village Clerk shall file a certified copy of this Ordinance with the Illinois Department of Revenue on or before October 1, 2025.

SECTION 3: Effective Date. The taxes imposed by this Ordinance shall take effect on January 1, 2026;

SECTION 4: 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 5: All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 6: This Ordinance shall be in full force and effect on January 1, 2025, subsequent to its passage, approval and publication in pamphlet form (which publication is hereby authorized) as provided by law.

PASSED on the 11th 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 12th day of September, 2025


 Richard McLaughlin, Mayor

ATTEST: 
 Georgine Cooper, Village Clerk

CERTIFICATION

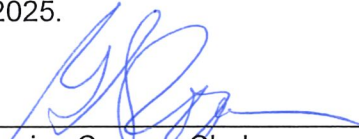
I, Georgine Cooper, do hereby certify that I am the duly qualified Clerk of the Village of Island Lake, Lake and McHenry Counties, Illinois, and that as such Clerk, I am the keeper of the ordinances, records, corporate seal and proceedings of the Mayor and Board of Trustees of said Village of Island 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 11th day of September, 2025, the foregoing Ordinance entitled *An Ordinance Amending Title 3, Business Regulations, Chapter 1, Municipal Taxation, Section 3-1-4, Municipal Occupation, Service and Use Taxes of the Village of Island Lake, Illinois Municipal 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. 1713-25, 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 12th 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 12th day of September, 2025.



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

SEAL

