

CITY OF VIRDEN, ILLINOIS

ORDINANCE NO. 2025-09

**AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS'
OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX**

ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY
OF VIRDEN, ILLINOIS
THIS 2nd DAY OF September, 2025

Published in pamphlet form by the authority of the MAYOR
AND CITY COUNCIL OF THE CITY OF VIRDEN, this ___ day
of _____, 2025

a Municipal Grocery Service Occupation Tax as permitted by Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24); and,

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF VIRDEN, MACOUPIN COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1: The recitals contained above in the preamble of this Ordinance are hereby incorporated herein by reference, the same as if set forth in this Section of this Ordinance verbatim, as findings of the CITY COUNCIL OF THE CITY OF VIRDEN, ILLINOIS

SECTION 2: Municipal Grocery Retailers' Occupation Tax Imposed. 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).

SECTION 3: 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 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).

SECTION 4: Illinois Department of Revenue to Administer Both Taxes. 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 Illinois Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

SECTION 5: Clerk to file Ordinance with Illinois Department of Revenue. As required under Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24), the Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue.

SECTION 6: All ordinances and parts of ordinances in conflict or inconsistent with the provisions of this Ordinance are hereby superseded to the extent that they may conflict.

SECTION 7: 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.

STATE OF ILLINOIS)
) ss.
COUNTY OF MACOUPIN)

CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting City Clerk of the city of Virden, Macoupin County, Illinois.

I further certify that on SEPTEMBER 2ND, 2025, the corporate authorities of such City passed and approved Ordinance No. 2025-09 entitled:

AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX

which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 2025-9 including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was posted in the City Hall, commencing on 3 SEPTEMBER, 2025, to continue for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the City Clerk.

DATED at Virden, this 2ND day of SEPTEMBER, 2025.

(SEAL)



City Clerk