

STATE OF ILLINOIS     )  
                                      ) SS.  
COUNTY OF COOK        )

CERTIFICATION

I, LUS E. CHAVEZ, do hereby certify that I am the duly qualified and acting Village Clerk of the Village of Burnham, Cook County, Illinois, (the "Village"), and as such Village Clerk, I am the keeper of the official journal of proceedings, books, records, papers, minutes, entries, documents, resolutions, ordinances, and files of the Village and of the President and Board of Trustees, (the "Corporate Authorities"), thereof, and that attached is a full, true, and correct copy of ORDINANCE NO. 2025-O-004 now on file in my office entitled:


**ORDINANCE NO. 2025-O-004**  
**AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY**  
**RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY**  
**SERVICE OCCUPATION TAX FOR THE VILLAGE OF**  
**BURNHAM, COOK COUNTY, ILLINOIS**

I further certify that said Ordinance No. 2025-O-004 was duly passed on roll call vote by the Board of Trustees of the Village on the 31<sup>st</sup> day of July 2025 and approved by the President of the Village on the 31<sup>st</sup> day of July 2025, and that said Ordinance attached is now in full force and effect and has not been rescinded.

I do further certify that the deliberations of the Corporate Authorities on the passage of said Ordinance was taken openly, that the vote on the passage of said Ordinance was taken openly; that said meeting was held at a specified time and place convenient to the public; that notice of said meeting was duly given to all newspapers, radio or television stations and other news media requesting such notice; and that said meeting was called and held in strict compliance with the provisions of "AN ACT in relation to meeting", approved July 11, 1957, as amended, and the Illinois Municipal Code, as amended, and that the Corporate Authorities have complied will all of the provisions of said Act and said Codes and with all of the procedural rules of the Corporate Authorities.

IN WITNESS WHEREOF, I have affixed hereunto my official signature as

Village Clerk of the Village and the seal of the Village this 31<sup>st</sup> day of July 2025.

  
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Lus E. Chavez  
Village Clerk

(SEAL)

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# **THE VILLAGE OF BURNHAM COOK COUNTY, ILLINOIS**

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## **GROCERY TAX**

### **ORDINANCE NO. 2025 - O – 004**

#### **AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX FOR THE VILLAGE OF BURNHAM, COOK COUNTY, ILLINOIS**

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**WHEREAS**, the Village of Burnham was organized as a municipal corporation on February 8, 1907 by court order under the Cities, Villages and Towns Act of the Illinois Revised Statutes in Cook County, Illinois

**WHEREAS**, the Village of Burnham, Cook County, Illinois, has elected by referendum on March 11, 1980, to become a home rule unit, and accordingly, pursuant to the provisions of the *Constitution of the State of Illinois of 1970*, particularly Article VII Sec. 6 (a) thereof, the Village is a home rule unit; and

**WHEREAS**, pursuant to the powers of a home rule unit set forth in Article VII, Section 6(a) of the *Constitution of the State of Illinois of 1970*, the Village may exercise any power and perform any function pertaining to its government and affairs including, but not limited to the power to regulate for the protection of the public health, safety, morals, and welfare; to enact ordinances therefore; and

**WHEREAS**, the President and Board of Trustees of the Village of Burnham ("the Corporate Authorities") have determined that it is advisable, necessary, and in the best interest of the public health, safety, and welfare to enact certain regulations with regard to the general offenses, particularly possession of cannabis, possession of drug paraphernalia, and related offenses; and

**WHEREAS**, the Illinois Municipal Code, 65 ILCS 5/1-2-1, provides that the corporate authorities of each municipality may pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to municipalities, with such fines or penalties as may be deemed proper; and

**WHEREAS**, the Village of Burnham is a home rule Illinois municipality pursuant to the *Constitution of the State of Illinois of 1970*, as amended; and

**WHEREAS**, Section 8-11-24 of the *Illinois Municipal Code (65 ILCS 5/8-11-24)* provides that, beginning on January 1, 2026, all Illinois municipalities may impose a tax “upon all persons engaged in the business of selling groceries at retail in the municipality” (the “Municipal Grocery Tax”) (65 ILCS 5/8-11-24); and

**WHEREAS**, the Municipal Grocery Retailers’ Occupation Tax may be imposed “at the rate of 1% of the gross receipts from these sales” (65 ILCS 5/8-11-24); and,

**WHEREAS**, any Municipal Grocery Retailers’ Occupation Tax shall be administered, collected and enforced by the Illinois Department of Revenue; and

**WHEREAS**, Section 8-11-24 of the *Illinois Municipal Code (65 ILCS 5/8-11-24)* requires any municipality imposing a Municipal Grocery Retailers’ Occupation Tax under Section 8-11-24 of the *Illinois Municipal Code (65 ILCS 5/8-11-24)* to also impose a Service Occupation Tax at the same rate, “upon all persons engaged, in the 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 “Municipal Grocery Service Occupation Tax”) (65 ILCS 5/8-11-24); and

**WHEREAS**, any Municipal Grocery Service Occupation Tax shall be administered, collected and enforced by the Illinois Department of Revenue; and

**WHEREAS**, the Village President (Mayor) and Board of Trustees of the Village of Burnham believe that it is appropriate, necessary and in the best interests of the Village and its residents, that the Village of Burnham levy a Municipal Grocery Retailers’ Occupation Tax as permitted by Section 8-11-24 of the *Illinois Municipal Code (65 ILCS 5/8-11-24)*; and

**WHEREAS**, the Village President (Mayor) and Board of Trustees of the Village of Burnham believe that it is appropriate, necessary and in the best interests of the Village and its residents, that the Village of Burnham levy 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

**BE IT ORDAINED**, by the Village President (Mayor) and Board of Trustees of the Village of Burnham, Cook County, Illinois, by and through its home rule powers, as follows:

**Section 1. INCORPORATION OF PREAMBLES**

**THAT**, the Corporate Authorities of the Village hereby find that all the recitals contained in the preambles of this Ordinance are full, true and correct and do incorporate them into this Ordinance by this reference as if they were set forth verbatim in this section; and

**Section 2. MUNICIPAL GROCERY RETAILERS’ OCCUPATION TAX IMPOSED**

**THAT**, 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**

**THAT**, 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**

**THAT**, 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**

**THAT**, 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 on or before October 1, 2025.

**Section 6. EFFECTIVE DATE**

**THAT**, the taxes imposed by this Ordinance shall take effect on the later of: (i) January 1, 2026; (ii) the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding April 1st; or, (iii) the first day of January next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding October 1st.

**Section 7. REPEALER OF CONFLICTING ORDINANCES**

**THAT**, all Ordinances, Resolutions, Motions or Orders in conflict with this Ordinance are hereby repealed to the extent of such conflict.

**Section 8. LEGISLATIVE ACT OF HOME RULE MUNICIPALITY**

**THAT**, this Ordinance and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such Ordinance should (a) contain terms contrary to the provisions of current or subsequent non-preemptive state law, or, (b) legislate in a manner or regarding a manner not delegated to municipalities by state law. It is the intent of the Corporate Authorities of the Village of Burnham, Cook County, Illinois, that to the extent that the terms of this Ordinance should be inconsistent with any non-preemptive state law, that this Ordinance should supersede state law in that regard within its jurisdiction.

**Section 9. SEVERABILITY**

**THAT**, if any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any other provision of this Ordinance.


**Section 10. PUBLISHED ACCORDING TO LAW**

**THAT**, this Ordinance shall be published according to law by the authority of the Village President (Mayor) and the Board of Trustees of the Village of Burnham, Cook County, Illinois.

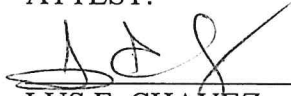
**PASSED** by the Village President (Mayor) and Board of Trustees of the Village of Burnham, Cook County, Illinois, this 31<sup>st</sup> day of July, 2025.

**PRESIDENT AND VILLAGE BOARD MEMBERS**

	AYES:	NAYS:	ABSENT:	ABSTAIN:
Trustee John Cap Jr.	<u>X</u>	<u>          </u>	<u>          </u>	<u>          </u>
Trustee Jefferey Hodges	<u>X</u>	<u>          </u>	<u>          </u>	<u>          </u>
Trustee Graciela Garcia	<u>          </u>	<u>          </u>	<u>X</u>	<u>          </u>
Trustee Brenda Greer	<u>X</u>	<u>          </u>	<u>          </u>	<u>          </u>
Trustee Carmella Richardson	<u>X</u>	<u>          </u>	<u>          </u>	<u>          </u>
Trustee Travis Claybrooks	<u>X</u>	<u>          </u>	<u>          </u>	<u>          </u>

  
ROBERT E. POLK  
Village President (Mayor)

ATTEST:

  
LUS E. CHAVEZ  
Village Clerk (SEAL)

Recorded in Village Records:

Published in pamphlet form by authority of the Village President (Mayor) and Board of Trustees of the Village of Burnham, Cook County, Illinois, on 31<sup>st</sup> day of July, 2025.

ATTEST:

  
LUS E. CHAVEZ, VILLAGE CLERK  
(SEAL)