

VILLAGE OF HAMMOND  
PIATT COUNTY, ILLINOIS

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Amendment to ORDINANCE #2026-01

“AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS'  
OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION  
TAX FOR THE VILLAGE OF HAMMOND, ILLINOIS”

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ADOPTED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF HAMMOND  
THIS

10<sup>th</sup> day of March 2026

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Published in pamphlet form by authority of the Village Board of the Village of  
Hammond, Piatt County, Illinois

**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.

**WHEREAS**, the City/Village/Town of Hammond, IL 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 Occupation 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(a)); 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(b)); and,

**WHEREAS**, the Municipal Grocery Service Occupation Tax may be imposed at the rate of 1% of the selling price of all groceries transferred by such servicemen as an incident to a sale of service (65 ILCS 5/8-11-24(b)); and,

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

**WHEREAS**, the City Council/President and Board of Trustees of the Village/President and Board of Trustees of the Town believe that it is appropriate, necessary and in the best interests Page 1 of 4 January 22, 2026 IML Model Ordinance: Implementing a Municipal Grocery Retailers’ Occupation Tax and a Municipal Grocery Service Occupation Tax of the City/Village/Town and its residents, that the City/Village/Town 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(a)); and,

**WHEREAS**, the President and Board of Trustees of the Village/President and Board of Trustees of the Town believe that it is appropriate, necessary, and in the best interests of the Village of Hammond and its residents, that the Village of Hammond 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(b)); and,

**NOW, THEREFORE**, be it ordained, by the President and Board of Trustees of the Village/President and Board of Trustees of the Town of Village of Hammond, IL, as follows:

**Section 1.** Incorporation of Recitals. The foregoing recitals shall be and are hereby incorporated as findings of fact as if said recitals were fully set forth herein.

**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 1% of the selling price of all groceries transferred by such servicemen as an incident to a sale of service. 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 on or before [October 1, 2026.

**Section 6.** Effective Date. The taxes imposed by this Ordinance shall take effect on: (i) 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, (ii) the first day of January next Page 2 of 4 January 22, 2026 IML Model Ordinance: Implementing a Municipal Grocery Retailers' Occupation Tax and a Municipal Grocery Service Occupation Tax following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding October 1st.

**Section 7.** Repeal of Conflicting Provisions. All ordinances, resolutions, and policies or parts thereof, in conflict with the provisions of this Ordinance, are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

**Section 8.** Severability. If any provision of this Ordinance or application thereof to any person or circumstances is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable. Ordinance is severable.

**Section 9.** Headings/Captions. The headings/captions identifying the various sections and subsections of this Ordinance are for reference only and do not define, modify, expand or limit any of the terms or provisions of the Ordinance.

**Section 10.** Publication. The Clerk is directed by the corporate authorities to publish this Ordinance in pamphlet form. This Ordinance shall be in full force and effect after its passage and publication in accordance with 65 ILCS 5/1-2-4.

PASSED this 10th day of March 2026.

AYES: 5

NAYS: 0

ABSENT:0

Open seat: 1

APPROVED this 10th day of March 2026.

ATTEST:

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Kelsey Wells, Village Clerk

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John Drummond, Village President

**Certificate of Clerk**

STATE OF ILLINOIS

COUNTY OF PIATT

VILLAGE OF HAMMOND

I, Kelsey Wells, Village Clerk of the Village of Hammond, certify that the foregoing is a true and correct copy of Ordinance No. 2026-01.

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Kelsey Wells, Village Clerk  
Village of Hammond, Illinois