

VILLAGE OF BRADLEY

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ORDINANCE NO. 0-08-25-03

AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS'  
OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX IN  
THE VILLAGE OF BRADLEY, KANKAKEE COUNTY, ILLINOIS

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ADOPTED BY THE  
BOARD OF TRUSTEES OF THE  
VILLAGE OF BRADLEY

THIS 25th DAY OF August, 2025

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Published in pamphlet form by the authority of the Board of Trustees of the Village of Bradley,  
Kankakee County, Illinois this 25th day of August, 2025

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**WHEREAS**, the Corporate Authorities of the Village of Bradley, Kankakee County, Illinois, have the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs and protect the public health, safety, and welfare of its citizens; 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 Bradley is a non-home rule municipality pursuant to the Constitution of the State of Illinois of 1970, as amended; and

**WHEREAS**, Section 8-11-24(a) of the Illinois Municipal Code (65 ILCS 5/8-11-24(a)) 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 on the gross receipts from those sales made in the course of that business" (the "Municipal Grocery Retailers' Occupation Tax") (65 ILCS 5/8-11-24(a)); and

**WHEREAS**, if imposed, the Municipal Grocery Retailers' Occupation Tax must be "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 must be "at the rate of 1% of the gross receipts from these sales" (64 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(b) of the Illinois Municipal Code (65 ILCS 5/8-11-24(b)) requires any municipality imposing a Municipal Grocery Retailers' Occupation Tax under Section 8-11-24(a) of the Illinois Municipal Code (65 ILCS 5/8-11-24(a)) 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" (the "Municipal Grocery Service Occupation Tax") (65 ILCS 5/8-11-24(b)); and

**WHEREAS**, the Corporate Authorities of the Village believe that it is appropriate, necessary, and in the best interests of the Village of Bradley and its residents, that the Village of Bradley levy both a Municipal Grocery Retailers' Occupation Tax, as authorized by Section 8-11-24(a) of the Illinois Municipal Code (65 ILCS 5/8-11-24(a)), and a Municipal Grocery Service Occupation Tax, as authorized by Section 8-11-24(b) of the Illinois Municipal Code (65 ILCS 5/8-11-24(b)).

**NOW THEREFORE, BE IT ORDAINED BY THE CORPORATE AUTHORITIES OF THE VILLAGE OF BRADLEY, KANKAKEE COUNTY, ILLINOIS, PURSUANT TO ITS STATUTORY AUTHORITY, AS FOLLOWS:**

**SECTION 1.** The Corporate Authorities hereby find that all of the recitals contained in the preamble to this Ordinance are true, correct, and complete and are hereby incorporated by reference hereto and made a part hereof.

**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 within the Village of Bradley 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 Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24).

**SECTION 3. Municipal Grocery Service Occupation Tax Imposed.** A tax is hereby imposed upon all persons engaged, within the Village of Bradley, in the business of making sales of service, who, as an incident to making those sales of service, transfer groceries. 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.** 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.

**SECTION 5.** As required under Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-1.3), the Village 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.** The taxes imposed by this Ordinance shall take effect on the latest 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 1<sup>st</sup>; 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 1<sup>st</sup>.

**SECTION 7.** In the event that any provision or provisions, portion or portions, or clause or clauses of this Ordinance shall be declared to be invalid or unenforceable by a Court of competent jurisdiction, such adjudication shall in no way affect or impair the validity or enforceability of any of the remaining provisions, portions, or clauses of this Ordinance that may be given effect without such invalid or unenforceable provision or provisions, portion or portions, or clause or clauses.

**SECTION 8.** That all ordinances, resolutions, motions, or parts thereof, conflicting with any of the provisions of this Ordinance, are hereby repealed to the extent of the conflict.

**SECTION 9.** That the Village Clerk is hereby directed to publish this Ordinance in pamphlet form.

**SECTION 10.** That this Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

*[Intentionally Blank]*

**PASSED** by the Board of Trustees on a roll call vote on the 25th day of August, 2025.

**TRUSTEES:**

|                     |                     |                     |                        |
|---------------------|---------------------|---------------------|------------------------|
| RYAN LEBRAN         | Aye - <u>      </u> | Nay - <u>      </u> | Absent - <u>✓</u>      |
| BRIAN BILLINGSLEY   | Aye - <u>✓</u>      | Nay - <u>      </u> | Absent - <u>      </u> |
| DARREN WESTPHAL     | Aye - <u>✓</u>      | Nay - <u>      </u> | Absent - <u>      </u> |
| BRIAN TIERI         | Aye - <u>✓</u>      | Nay - <u>      </u> | Absent - <u>      </u> |
| GRANT D. VANDENHOUT | Aye - <u>✓</u>      | Nay - <u>      </u> | Absent - <u>      </u> |
| GENE JORDAN         | Aye - <u>✓</u>      | Nay - <u>      </u> | Absent - <u>      </u> |

**VILLAGE PRESIDENT:**

MICHAEL WATSON      Aye -             Nay -             Absent -       

**TOTALS:**                      Aye - 5      Nay - 0      Absent - 1

**ATTEST;**

  
KELLI BRZA, VILLAGE CLERK

**APPROVED** this 25th day of August, 2025.

  
MICHAEL WATSON, VILLAGE PRESIDENT

**ATTEST;**

  
KELLI BRZA, VILLAGE CLERK

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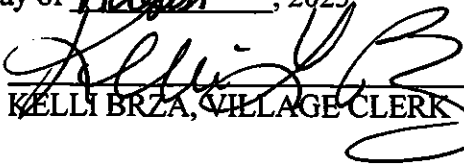


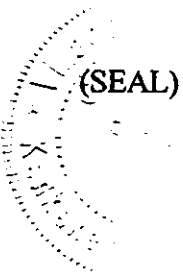
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STATE OF ILLINOIS        )  
                                      )  
COUNTY OF KANKAKEE    )        §§

I, Kelli Brza, Village Clerk of the Village of Bradley, County of Kankakee and State of Illinois, DO HEREBY CERTIFY that the attached is a true, perfect, and complete copy of Ordinance number 0-08-2508 "AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX IN THE VILLAGE OF BRADLEY, KANKAKEE COUNTY, ILLINOIS," which was adopted by the Village Corporate Authorities at a meeting held on the 25th day of August, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand in the Village of Bradley, County of Kankakee and State of Illinois, on this 25th day of August, 2025.

  
KELLI BRZA, VILLAGE CLERK



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