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**VILLAGE OF HARWOOD HEIGHTS  
COOK COUNTY, ILLINOIS**

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**ORDINANCE NO. 25 - 02**

**AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS'  
OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX  
IN THE VILLAGE OF HARWOOD HEIGHTS**

Passed by the Board of Trustees, March 11, 2025

Printed and Published March 11, 2025 in Pamphlet Form  
By Authority of the Village Board of Trustees

**VILLAGE OF HARWOOD HEIGHTS  
COOK COUNTY, ILLINOIS**

**ARLENE C. JEZIERNY, MAYOR  
MARCIA L. POLLOWY, VILLAGE CLERK**

**GENE BRUTTO  
ANNETTE BRZEZNIAK-VOLPE  
ANNA BRZOWSKI-WEGRECKI  
ZBIGNIEW LEWANDOWSKI  
LAWRENCE STEINER  
GIUSEPPE "JOE" ZERILLO**

I hereby certify that this document was  
properly published in pamphlet form  
by authority of the Board of Trustees  
on the date stated above.

  
Village Clerk

**VILLAGE OF HARWOOD HEIGHTS  
COOK COUNTY, ILLINOIS**

**ORDINANCE NO. 25-02**

**AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS'  
OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX  
IN THE VILLAGE OF HARWOOD HEIGHTS**

**WHEREAS**, the Village of Harwood Heights (the “**Village**”) is an Illinois municipal corporation organized and operating pursuant to authority granted by the Constitution and Laws of the State of Illinois; and

**WHEREAS**, the Village is a home rule unit of government pursuant to Section 6(a), Article VII of the 1970 Illinois Constitution; and

**WHEREAS**, pursuant to its home rule power, the Village may exercise any power and perform any function relating to its government and affairs; 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 Retailer’s Tax**”); and

**WHEREAS**, the Municipal Grocery Retailer’s 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 Retailer’s 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 Retailer’s Tax under Section 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” (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 Municipal Grocery Retailer’s Tax and the Municipal Grocery Service Occupation Tax shall be collectively referred to herein as the “**Municipal Grocery Taxes**,” and

**WHEREAS**, the Village Board believes that it is appropriate, necessary and in the best interests of the Village and its residents, that the Village 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 Board believes that it is appropriate, necessary and in the best interests of the Village and its residents, that the Village 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);

**NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of Harwood Heights, County of Cook, Illinois, in the exercise of the Village’s home rule powers, that the Village Code be amended as follows, with all existing provisions of the Village Code not set forth below continuing in full effect as currently written:

**SECTION 1. RECITALS.** The foregoing recitals shall be and are hereby incorporated into and made a part of this Ordinance as if fully set forth in this Section 1.

**SECTION 2. IMPOSITION OF MUNICIPAL GROCERY TAXES.** Title 3 of the Village of Harwood Heights Code of Ordinances is hereby amended by adding a new Chapter 3.70 as set forth below:

3.70. MUNICIPAL GROCERY TAXES:

- A. Municipal Grocery Retailer's Tax. 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).
- B. 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 3.70.A., 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).
- C. Illinois Department of Revenue to Administer the Municipal Grocery 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 in a manner consistent with Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24).

**SECTION 3. CLERK TO FILE ORDINANCE WITH IDOR.**

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 4. TAX EFFECTIVE DATE.** The taxes imposed by this Ordinance shall take effect on January 1, 2026.

**SECTION 5. RESOLUTION OF CONFLICTS.** All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 6. SAVING CLAUSE.** If any section, paragraph, clause, or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance, which are hereby declared to be separable.

**SECTION 7. ORDINANCE EFFECTIVE DATE.** This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form in the manner provided by law.

**VOTES**

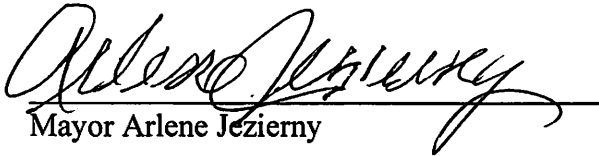
AYES: Trustee Brutto, Steiner, Brzezniak-Volpe, Brzozowski-Wegrecki, Zerillo, Lewandowski

NAYS:

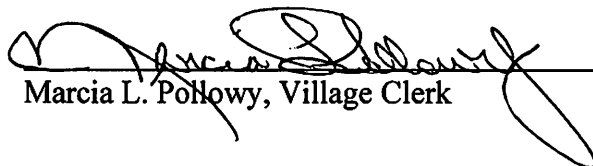
ABSENT:

ABSTAIN:

Passed and Approved this 11th day of March, 2025.

  
Mayor Arlene Jezierny

ATTEST:

  
Marcia L. Pollowy, Village Clerk

STATE OF ILLINOIS

COUNTY OF COOK

**CERTIFICATION**

**I, Marcia L. Pollowy, do hereby certify that I am the duly elected and acting Clerk of the Village of Harwood Heights, County of Cook, State of Illinois.**

**I do further certify that the foregoing Ordinance 25-02 entitled:**

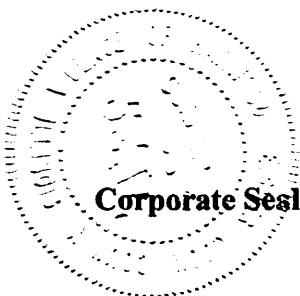
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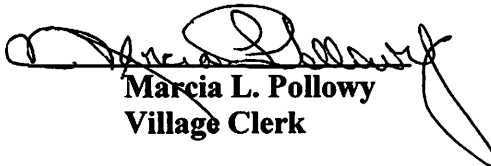
**Is true and correct copy of an Ordinance adopted by the Board of Trustees of the Village of Harwood Heights at a meeting held on the 11th day of March, 2025.**

**I do further certify that the original of which the foregoing is a true copy is entrusted to my care and safekeeping, and that I am keeper of the same.**

**I do further certify that I am the keeper of the records, ordinances, and resolutions of said Village of Harwood Heights, Cook County, Illinois.**

**In witness whereof I have hereunto set my official hand and seal this 12th day of March, 2025.**



  
**Marcia L. Pollowy**  
**Village Clerk**

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*[Handwritten signature]*

