

## RESOLUTION/ORDINANCE EXECUTIVE SUMMARY

Resolution: No.

Establishing and Imposing a County Grocery Retailers' Occupation Tax and a County Grocery Service Occupation Tax for the County of Kane

Committee Flow: Finance and Budget Committee, Executive Committee,

**County Board** 

Contact: Kathleen T Hopkinson, 630.208.5132

## **Budget Information**:

Was this item budgeted? Partially	Contract Amount: N/A
	Appropriation Amount: N/A

This resolution provides that the corporate authorities of any county may, by ordinance or resolution that takes effect on January 1, 2026, impose a tax upon all persons engaged in the business of selling groceries at retail in the county, but outside of any municipality, on the gross receipts from those sales made in the course of that business ("County Grocery Retailers' Occupation Tax").