



RESOLUTION / ORDINANCE EXECUTIVE SUMMARY ADDENDUM

Title

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:

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|---|-----------------------------|
| Was this item budgeted? Partially | Appropriation Amount: \$N/A |
| If not budgeted, explain funding source: N/A | |
| Was this item passed through the appropriate committee? Yes | |

Summary:

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").