
THE VILLAGE OF SHERMAN
SANGAMON COUNTY, ILLINOIS

ORDINANCE NUMBER 25-02

**AN ORDINANCE AMENDING A HOME RULE SERVICE OCCUPATION TAX WITHIN
THE VILLAGE OF SHERMAN**

TREVOR J. CLATFELTER, Village President
MICHAEL STRATTON, Acting Village Clerk

SEAN BULL
PAM GRAY
BRET HAHN
BRIAN LONG
KEVIN SCHULTZ
KRISTA SHERROCK
Village Trustees

Published in pamphlet form by authority of the President and Board of Trustees
of the Village of Sherman on February 18, 2025

Ordinance No. 2025-02

AN ORDINANCE AMENDING A HOME RULE SERVICE OCCUPATION TAX WITHIN THE VILLAGE OF SHERMAN

WHEREAS, the Village of Sherman, Sangamon County, State of Illinois, is a duly organized and existing Village created under the provisions of the laws of the State of Illinois, and is now operating under the provisions of the Illinois Municipal Code and further is operating as a home- rule municipality pursuant to and with all powers under Article VII, Section 6, of the Constitution of the State of Illinois; and

WHEREAS, the Village has determined that it is appropriate to impose a service occupation tax within the corporate limits of the Village of Sherman pursuant to the provisions of 65 ILCS 5/8-11-5; and

WHEREAS, concurrently with the passage of this Ordinance, the Village is also amending its Ordinance that adopted a home rule municipal retailer's occupation tax as required by 65 ILCS 5/8-11-1; and

WHEREAS, the Village has determined that it is appropriate to increase said home rule municipal service occupation tax by the rate of 1%; and

NOW THEREFORE BE IT ORDAINED, by the President and Board of Trustees of the Village of Sherman, Sangamon County, Illinois, as follows:

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

Section 2: That pursuant to 65 ILCS 5/8-11-5, a tax is imposed upon all persons engaged in the business of making sales of service within the Village of Sherman. The tax imposed by this section shall be at the rate of 1.5% of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service.

The tax is not imposed on the sales of aviation fuel or food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

Section 3: Administration of this tax shall be conducted by the Illinois State Department of Revenue in accord with the provisions of 65 ILCS 5/8-11-5 and all other applicable statutes, rules, and regulations.

Section 4: All other ordinances and provisions of the Village Code of the Village of Sherman, Illinois in conflict with this ordinance are hereby repealed to the extent of said conflict.

Section 5: In the event a court of competent jurisdiction finds this ordinance or any provision hereof to be invalid or unenforceable as applied, such finding shall not affect the validity of the remaining provisions of this ordinance and the application thereof to the greatest extent permitted by law.

Section 6: The Village Clerk is directed to publish this Ordinance in pamphlet form immediately and said ordinance shall take effect pursuant to the terms of 65 ILCS 5/8-11-5. The Village Clerk is further directed to file a certified copy with the Illinois Department of Revenue, as required by statute, prior to April 1, 2025.

PASSED this 18th day of February 2025.



[Signature]
 Village President

ATTEST:
[Signature]
 Clerk

	YES	NO	ABSENT	PRESENT
BULL	✓			
GRAY	✓			
HAHN			✓	
LONG	✓			
SCHULTZ	✓			
SHERROCK	✓			
CLATFELTER	✓			
TOTAL	6	0	1	0

ORDINANCE CERTIFICATE

STATE OF ILLINOIS)
) SS
COUNTY OF SANGAMON)

I, the undersigned, do hereby certify that I am the duly qualified and acting Clerk of the Village of Sherman, Illinois.

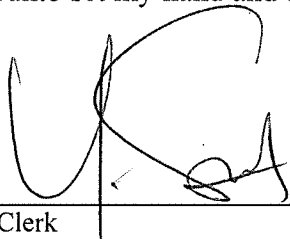
I do further certify that the ordinance attached hereto is a full, true, and exact copy of Ordinance No. 25-02 adopted by the Village on the 18th day of February 2025, said Ordinance being entitled:

**AN ORDINANCE AMENDING A HOME RULE RETAILER'S OCCUPATION TAX
WITHIN THE VILLAGE OF SHERMAN**

I do further certify that prior to the making of this certificate, the said Ordinance was spread at length upon the permanent records of said Village, where it now appears and remains.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of said Village this 18th day of February 2025.




Clerk