

ALL DISTRICTS

VILLAGE OF LOMBARD  
REQUEST FOR BOARD OF TRUSTEES ACTION  
 For Inclusion on Board Agenda

  X   Resolution or Ordinance (Blue)   X   *Waiver of First Requested*  
       Recommendations of Boards, Commissions & Committees (Green)  
       Other Business (Pink)

TO: PRESIDENT AND BOARD OF TRUSTEES

FROM: Scott Niehaus, Village Manager

DATE: January 28, 2025 (COW)(B of T) February 20, 2025

TITLE: AN ORDINANCE AMENDING THE VILLAGE CODE TO IMPLEMENT A  
 NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX AND A  
 NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX PURSUANT  
 TO PUBLIC ACT 103-0781 AND SUSPENDING THE COLLECTION OF SAID  
 TAXES APPROVED BY REFERENDUM ON MARCH 21, 2006

SUBMITTED BY: Timothy Sexton, Director of Finance

BACKGROUND/POLICY IMPLICATIONS:

At the meeting on January 27, 2025, the Finance and Administration Committee discussed and unanimously voted to recommend that the Village Board approve the proposed change to suspend the current restricted 1% Non-Home Rule Sales Tax and adopt a new ordinance to implement a broader use 1% Non-Home Rule Sales Tax. This change does not increase the current sales tax rate.

The proposed recommendation includes allocating revenue from the NHR Sales Tax to the Building Fund for constructing new Public Safety Buildings and reducing future debt service payments. A memo on the proposed change as presented to the Committee and an FAQ regarding the proposed change are attached.

Approval of the attached Ordinance by the Village Board of Trustees is required in order to adopt the proposed change to the Non-Home Rule Sales Tax.

Review (as necessary):

Village Attorney X _____	Date _____
Finance Director X <u><i>Sexton</i></u> _____	Date <u><i>2/3/25</i></u> _____
Village Manager X <u><i>SRN</i></u> _____	Date <u><i>2/12/25</i></u> _____

NOTE: All materials must be submitted to and approved by the Village Manager's Office by 12:00 noon, Wednesday, prior to the Agenda Distribution.