

**Illinois Department of Revenue** 

Legal Services Office 101 W. Jefferson St. MC 5-500 Springfield, IL 62702

April 22, 2025



Sheila York Deputy Village Clerk Village of Lombard 255 E. Wilson Ave. Lombard, IL 60148-3969

> Re: Ordinance No. 8331 Non-Home Rule Municipal Retailers' and Service Occupation Tax

Dear Ms. York:

This is to acknowledge receipt of Lombard's Ordinance No. 8331 suspending its current 1% Non-Home Rule Municipal Retailers' Occupation Tax and Non-Home Rule Municipal Service Occupation Tax and imposing a 1% Non-Home Rule Municipal Retailers' Occupation Tax and Non-Home Rule Municipal Service Occupation Tax effective July 1, 2025. With this tax, the general merchandise rate within Lombard's Business Districts will remain at 9% and the general merchandise rate in Lombard outside of its Business Districts will remain at 8%.

The Illinois Department of Revenue shall continue to collect, administer, and enforce Lombard's Non-Home Rule Municipal Retailers' Occupation Tax and Non-Home Rule Municipal Service Occupation Tax effective July 1, 2025, in accordance with the provisions of 65 ILCS 5/8-11-1.3 and 65 ILCS 5/8-11-1.4.

If you have any questions regarding this letter, please contact our office at the number listed below. If you have questions concerning the administration of the tax, please contact the Department's Local Tax Allocation Division at (217) 785-6518.

Very truly yours,

Samuel J. Moore Associate Counsel (217) 782-7055

Cc: Aaron Allen, Local Tax Allocation Division