

VILLAGE OF PALOS PARK

8999 W. 123RD STREET
PALOS PARK, IL 60464
(708) 671-3700

SUMMARY OF PLACES FOR EATING TAX ORDINANCE

- Effective Date: December 1, 2009
- Items Included: Sale of "prepared food" is defined as food or liquid, including alcoholic beverages, which are prepared for immediate consumption at "places for eating." "Places for eating" is defined as a place where prepared food is sold at retail for immediate consumption with seating provided on the premises (including any outdoor seating on the premises), whether the food is consumed on the premises or not. Refer to the attached Ordinance for exact definitions.
- Exempt Entities: Entities that are exempt from the sales tax provisions of state statute are exempt from the Place for Eating Tax
- Tax: The tax is levied on the gross receipts received for prepared food sold at retail. The amount of the tax is two-percent (2%) and is placed on the owners of places for eating, who can pass the tax along to consumers.
- Commission: The entity may keep a commission of one-percent (1%) of the amount of the tax, to reimburse for expenses incurred in the administration of the tax.
- Payments Due: By the 20th day of the month following the reporting period. The reporting period is the same as the entity's reporting period with the State of Illinois, but no more frequently than on a monthly basis. For example, if the entity files a monthly sales tax return with the State of Illinois, the entity must file a return with the Village of Palos Park by the 20th day of the following month. If the entity files a quarterly sales tax return with the State of Illinois, the entity must file a return with the Village of Palos Park by the 20th day of the month following the end of the quarter. If the entity files an annual sales tax return with the State of Illinois, the entity must file a return with the Village of Palos Park by the 20th day of the month following the end of the year.
- Remit Payments To: Village of Palos Park
Places for Eating Tax
8999 W. 123rd Street
Palos Park, IL 60464
- Questions on Tax: Please submit your questions in writing to the address above or by fax to (708) 448-9542. Be sure to include a phone number and address where we can respond to your question.