



- Government
- Departments
- Residents
- Business
- Visitors
- Community

- Sales Tax
- Places for Eating

Home > Departments > Finance > Taxes > Places for Eating

## Places for Eating Tax

On December 20, 2018, the Village Board amended the Places for Eating Tax to the rate of 2.0%, effective April 1, 2019. This increase is part of a comprehensive funding plan to enable the building of a new Public Works facility. The decision to move forward with the new facility was based on existing facility conditions, state environmental regulations, and direction in the Village's Strategic Plan.

On June 17, 2013, the Village Board approved a Places for Eating Tax. This is a mechanism provided by the State of Illinois that has been utilized by municipalities throughout the Chicagoland area to generate revenue for community programs, services and infrastructure improvements. In November of 2014, the Village Board approved an update to the Places for Eating Tax to provide clarification to various aspects of the ordinance.

In the Village of Westmont, the Place for Eating Tax was one of the primary revenue sources used to secure bonds that allowed the Village to move forward with the most extensive street resurfacing program in the history of Westmont.



## THE LILAC VILLAGE

LOMBARD, IL

- HOW DO I...
- OUR COMMUNITY
- SERVICES
- GOVERNMENT



Home > Government > Departments > Finance > Accounting / Financial Services > Places For Eating Tax

## PLACES FOR EATING TAX

### Overview

The Places For Eating Tax is levied on the gross receipts received for prepared food and beverages sold at retail. The amount of the tax is 2% for all tax collected after January 1, 2017, and is placed on the owners of places for eating, who can pass the tax along to consumers.

"Places for eating" is defined as a place where prepared food and/or beverages are sold at retail for immediate consumption with seating provided on the premises, including any outdoor seating on the premises, whether the food or beverages are consumed on the premises or not.



Revolving Around Community

Share

Site Tools



Search...



GOVERNMENT

SERVICES

COMMUNITY

BUSINESS

HOW DO I...



- Transparency
- Agendas & Meetings
- Live Video
- News & Events
- Property Search

Amusement Tax

Board Packets for Approval of Bills

Budgets & Financial Reports

Forms and Permits

Freedom of Information Officers (PDF)

Licenses & Permits

Home > Government > Departments > Finance Department > Restaurant / Eating Tax

### RESTAURANT / EATING TAX

Effective October 1, 2005, by the passage of Ordinance 3998, there is a 1% tax levied on gross receipts received for the sale of prepared food and beverages sold at retail at "Restaurants and Other Places for Eating."

#### Definition

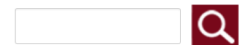
"Places for Eating" is defined as a place where prepared food is sold at retail for immediate consumption with seating provided on the premises (including any outdoor seating on the premises), whether the food is consumed on the premises or not.

#### Summary of Tax Ordinance

**Effective Date**  
This ordinance went into effect on October 1, 2005.

#### FORMS

- Restaurant and Other Places for Eating Registration Form (PDF)
- Restaurant and Other Places for Eating Tax Return (PDF)



- RESIDENTS
- BUSINESS
- GOVERNMENT
- DEPARTMENTS
- HOW DO I?

Departments Finance Places for Eating Tax

## Places for Eating Tax

Back to Departments

Finance

Pay Bills Online

Places for Eating Tax

Local Tax Information

Special Service Areas (SSAs)

Annual Financial

### Payment

If you have already registered for the Places for Eating Tax, you may make payments at Village Hall using the [tax return tool](#) provided by the Village. Payments are due by the 20th day of each month.

### Registration

Every business that sells prepared food at retail in Hampshire is required to pay a two percent (2%) tax on the gross receipts received for such. Registration for the Places for Eating Tax is required. If you believe you are not required to pay this tax, please indicate such on the form below.



## Village Clerk

Village Clerk

2022 Business  
License

2022 Home Based  
Business License

Pay For Business  
License

[Home](#) > [GOVERNMENT](#) > [Village Clerk](#) > [Eating Tax Ordinance](#)

# Eating Tax Ordinance

Places for Eating Tax

Tax Overview

The Village of Matteson imposes a 1% tax on the sale of prepared food, which is defined as food or liquid, including alcoholic beverages that 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 indoor seating provided, whether the food is consumed on the premises or not. Refer to [Ordinance 4254](#) for exact definitions.





Willowbrook Police



Like Us on Facebook

Search...



OUR VILLAGE

GOVERNMENT

DEPARTMENTS

RESIDENTS

BUSINESS



Gas Tax

Hotel-Motel Tax

Places for Eating Tax

Property Tax

Self-Storage Facility Tax

State Sales Tax

[Home](#) > [Departments](#) > [Finance](#) > [Taxes](#) > [Places for Eating Tax](#)

## Places for Eating Tax

### Tax Overview

The Village of Willowbrook imposes a 1% tax on the sale of prepared food, which is defined as food or liquid, including alcoholic beverages, that 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 indoor seating provided, whether the food is consumed on the premises or not. Refer to [Ordinance 04-0-04 \(PDF\)](#) for exact definitions. See the following notice regarding third party tax collections by marketplace facilitators beginning January 1, 2021: [Delivery Service Change \(PDF\)](#)

Chicago suburb	Tax	Rate
Arlington Heights	Prepared food and beverage	1.25%
Aurora	Prepared food and beverage	1.75%
Downers Grove	Prepared food and beverage	1.00%
Elgin	Alcoholic beverage	3.00%
Elk Grove Village	Prepared food and beverage	1.00%
Gurnee	Prepared food and beverage	1.00%
Hanover Park	Prepared food and beverage	3.00%
Hoffman Estates	Prepared food and beverage	2.00%
Homewood	Places for eating	2.00%
Libertyville	Places for eating	1.00%
Lombard	Places for eating	2.00%
Mount Prospect	Prepared food and beverage	1.00%
Naperville	Prepared food and beverage	1.00%
Palatine	Prepared food and beverage	1.00%
River Forest	Places for eating	1.00%
Schaumburg	Prepared food and beverage	2.00%
South Barrington	Prepared food and beverage	1.50%
St. Charles	Alcoholic beverage	2.00%
Streamwood	Prepared food and beverage	2.00%
Villa Park	Places for eating	1.50%
Warrenville	Prepared food and beverage	1.50%
Westmont	Places for eating	1.50%
Wheeling	Prepared food and beverage	1.00%
Willowbrook	Prepared food and beverage	1.00%

Source: Municipal departments of finance

@illinoispolicy