

CITY OF PROSPECT HEIGHTS

8 North Elmhurst Road
Prospect Heights, IL 60070
(847) 398-6070

SUMMARY OF TAX ON PLACES FOR EATING ORDINANCE

- Effective Date:** February 3, 2009
- Items Included:** 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 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 Tax on Places for Eating.
- Tax:** The tax is levied on the gross receipts received for prepared food sold at retail. The amount of the tax is one and one-half percent (1.50%) and is placed on the owners of places for eating, who can pass the tax along to consumers.
- 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 City of Prospect Heights 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 City of Prospect Heights 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 City of Prospect Heights by the 20th day of the month following the end of the year.
- Send Payments To:** City of Prospect Heights
Tax on Places for Eating
8 North Elmhurst Road
Prospect Heights, IL 60070
- Questions on Tax:** You may call Pam Arrigoni at (847) 398-6070 ext. 202 or you may submit your questions in writing to the address above. Please be sure to include a phone number and address where we can respond to your question.

This is intended as a summary only. For complete details, please refer to the City of Prospect Heights Code of Ordinances.