

Village of Villa Park
20 S. Ardmore Avenue
Villa Park, IL 60181
(630) 834-8500

SUMMARY OF PLACES FOR EATING TAX ORDINANCE

Effective Date:	June 1, 2010
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 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 one and one half percent (1.5%) and is placed on the owners of places for eating, who can pass the tax along to consumers.
Payments Due:	By the end 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 Villa Park by the end 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 Villa Park by the end 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 Villa Park by the end of the month following the end of the year.
Send Payments To:	Village of Villa Park Places for Eating Tax 20 S. Ardmore Avenue Villa Park, IL 60181
Questions on Tax:	Contact the Finance Department at 630-834-8500.

This is intended as a summary only. For complete details, please refer to the Village of Villa Park Code of Ordinances.

