



A PROUD & PROGRESSIVE
VILLAGE FOR ALL PEOPLE

**VILLAGE OF GLENDALE HEIGHTS FINANCE DEPARTMENT
300 CIVIC CENTER PLAZA
GLENDALE HEIGHTS, IL 60139
630.909.5342**

SUMMARY OF FOOD AND BEVERAGE TAX ORDINANCE

Effective Date:	August 1, 2010
Items Included:	A Prepared Food Facility (one with food available for immediate consumption <u>and</u> with seating) and /or any premises required to obtain a retail liquor license. Refer to the attached Ordinance for exact definitions.
Exempt Entities:	Churches, public or private schools, boarding houses, day care centers, nursing homes, retirement centers or similar residential care facilities, or programs for the central preparation of meals to be delivered and consumed at private residences of invalids or the elderly, or other facilities of non-for-profit associations or corporations.
Tax:	One percent (1.0%) of the purchase price of such prepared foods and alcoholic liquor.
Commission:	The entity may keep a commission of one-percent (1%) of the amount of the tax, to reimburse itself for expenses incurred in the administration of the tax.
Payments Due:	By the filing date and at the same time intervals or frequencies as the Sale and Use Tax Return, Form ST-1, is due to be filed with the Illinois Department of Revenue.
Send Payments To:	Village of Glendale Heights Finance Department Food and Beverage Tax 300 Civic Center Plaza Glendale Heights, IL 60139
Questions on Tax:	You may call Bill Poling at 630.909.5342, or you can submit your questions in writing to the above address, or by fax to 630.260.9548, or by email to Bill_Poling@glendaleheights.org . Be sure to include your contact information.

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