



A PROUD & PROGRESSIVE
VILLAGE FOR ALL PEOPLE

June 10, 2010

CERTIFIED MAIL

Business Name
Business Address
City, State, Zip

RE: Notice of Imposition of Local Food and Beverage Tax Effective August 1, 2010

Dear:

The Village of Glendale Heights adopted Ordinance #2010-44 on June 3, 2010, and in doing so has adopted a food and beverage tax. The tax is to be levied on the gross receipts for prepared food sold at retail as well as on establishments that sell alcoholic liquor at retail. The tax rate is one percent (1%), and is in addition to any and all other taxes imposed, the ultimate incidence of and the liability for payment of which shall be borne by the purchaser.

The retailer of each prepared food facility (prepared food facility defined as one with food available for immediate consumption and with seating), and each retail liquor facility within the Village shall have the duty to collect and account for the tax imposed on each purchaser at the time the consideration is paid by the purchaser. Enclosed along with this letter are several items for your immediate review:

- A copy of the Food and Beverage Tax Ordinance
- A summary of the key components and requirements of the Ordinance
- A registration form which you will need to complete and return
- A sample food and beverage tax return

Public informational meetings will be offered on Monday, Tuesday and Wednesday, June 28, 29 and 30, 2010, at 3:00 p.m. in the Floyd Brown Room of Village Hall, 300 Civic Center Plaza, Glendale Heights. Attendance at any of these meetings is not mandatory, but is certainly encouraged. Information will also be forthcoming on the Village's website www.glendaleheights.org, under the Finance Department page. If you plan on attending any one of these information sessions, please contact my office.

Please review the enclosures carefully and be especially aware of the August 1 effective date. If you have any questions, please contact my office at 630.909.5342. You may also submit questions via email to me at Bill_Poling@glendaleheights.org.

Sincerely,

Bill Poling, Finance Director