



Village of Itasca Eating Establishment Tax

For complete details, please refer to [Itasca Code of Ordinances Section 34.15](#).

Tax Imposed: There is hereby imposed upon owners of places for eating within the corporate limits of the Village of Itasca a tax at the rate of one percent (1%) of gross receipts received for prepared food sold at retail by the owner on or after October 1, 2011.

Items Taxed: Sale of “prepared food”, which is defined as any solid food or liquid (including both alcoholic and nonalcoholic beverages), powder, or item used or intended to be used for human internal consumption, whether simple, compound, or mixed, cooked or raw, and which has been prepared for immediate consumption.

Businesses Subject to the Tax: All businesses located within the corporate limits of the Village of Itasca where prepared food is sold at retail for immediate consumption, with seating provided for that consumption, whether consumed on premises or not, and whether such places for eating use is conducted along with any other use(s) in a common premise or business establishment. Restaurants, eating places, drive-in-restaurants, buffets, bakeries, banquet facilities, cafeterias, cafes, lunch counters, fast food outlets, catering services, coffee shops, diners, sandwich shops, soda fountains, bars, cocktails lounges, ice cream shops, tea rooms, delis, hotels, motels, wine shops or clubs, or any other establishments which sell at retail prepared food for immediate consumption.

Tax Collection: The owner of a place for eating may collect an amount from patrons who purchase prepared food at the place for eating which shall reimburse the owner for the tax imposed on the owner. Failure of the owner to collect the tax from the patron(s) purchasing prepared food at the place for eating does not absolve the owner of the duty to pay the tax.

Exempt Establishments: Establishments that are exempt from the sales tax provisions of state statute are exempt from the eating establishment tax and Illinois not for profit corporations or religious corporations in good standing with the Office of the Illinois Secretary of State.

Commission: The owner filing these tax returns to the Village may keep a commission of one percent (1%) of the amount of the tax to reimburse for expenses incurred in the administration of the tax.

Transmittal of Tax Revenue by Owner: The owner(s) shall file a sworn monthly tax return highlighting gross receipts received during each calendar month on forms prescribed by the Village. The tax return must be filed within 20 days after the end of the month covered by the return.

Return Eating Establishment Registration or Remit Eating Establishment Tax Revenue to:

Village of Itasca
ATTN: ACCOUNTS RECEIVABLE
550 W. Irving Park Road Itasca, Illinois 60143
Phone: 630-773-0835