



David R. Brady
President

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Village Clerk

VILLAGE OF BEDFORD PARK

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Bedford Park, Illinois 60501
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www.villageofbedfordpark.com

Trustees:
Katrina M. Errant
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Gail P. Rubel
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May 26, 2021

RE: Food and Beverage Tax

Dear Business Owner/Manager:

The Village of Bedford Park has enacted an Eating Establishment (Food and Beverage) Tax Ordinance, 21-1668, establishing a one percent (1%) municipal food and beverage tax, effective August 1, 2021. A copy of the approved ordinance is enclosed with this letter for your reference. **You are receiving this letter as your business has been identified as likely to sell items subject to this tax.**

About the Tax

In general, the tax is imposed on food and beverages prepared for immediate consumption on and/or off the premises of prepared food facilities. Please refer to the enclosed informational packet for more details.

Tax Registration Form Deadline

Enclosed you will find an Eating Establishment (Food and Beverage) Tax registration form. Any retailer which sells prepared food and beverages must register before August 1, 2021 or before opening for business. This is a one-time registration that will remain effective unless there are changes of business ownership, management, or location. Business owners must register each retail location separately. Please complete and return the registration form to the address listed on the form.

If you have any questions regarding this tax, please contact the Village Hall at 708-458-2067 or by email at info@villageofbedfordpark.com.

Sincerely,

Rhonda Hyde
Village Treasurer



The Village of
Bedford Park

Eating Establishment
(Food & Beverage)
Tax Information
Packet

Included:

Instructions for completing the registration form and tax return form
Eating Establishment (Food & Beverage) Tax Registration Form
Eating Establishment (Food & Beverage) Tax Return Form
Copy of the Eating Establishment (Food & Beverage) Tax Ordinance



The Village of
Bedford Park

**INSTRUCTIONS FOR PREPARING THE EATING
ESTABLISHMENT (FOOD & BEVERAGE) TAX
REGISTRATION FORM**

SECTION 1:

Provide the name, address, telephone number and email address of the retail facility or retail liquor facility located within the Village of Bedford Park village limits.

SECTION 2:

Provide the name and/or title of the individual who will be working at the Village of Bedford Park facility who is to be considered the company's local agent with regard to the collection of the Village's Eating Establishment (Food & Beverage) Tax.

SECTION 3:

Provide the name, address and telephone number of the corporate office if different than the Village of Bedford Park location.

SECTION 4:

Describe the type of retail business you are going to operate within the Village of Bedford Park. Provide your Federal Employee Identification Number (FEIN), provide your Illinois Retailer Occupation Tax Number (ITB) (the ITB is obtained from the State of Illinois. It is an 8-digit alphanumeric value with the following format XXXX-XXX).

SECTION 5:

The registration form must be signed by the owner or officer of the business. The signed registration form must be returned prior to the submittal of your first Eating Establishment (Food & Beverage) Tax Return.

**INSTRUCTIONS FOR COMPLETING THE
EATING ESTABLISHMENT (FOOD &
BEVERAGE) TAX RETURN**

Provide the business information at the top of the form.

Complete the tax computation section to determine the amount of tax to remit to the Village.

Send in your return via mail or drop off at Village Hall. The return and payment must be received by the Village or postmarked on or before the 20th day of the calendar month following the tax collection period.

A copy of your State Sales Tax form (ST-1) must be included with your return.

The Tax Return must be signed by a representative of the business.



Eating Establishment (Food & Beverage) Tax

Frequently Asked Questions

What is the tax?

The Village of Bedford Park Eating Establishment (Food & Beverage) Tax is a 1% tax on the purchase price of food, alcoholic liquor, and non-alcoholic beverages for immediate consumption.

When will this tax take effect?

August 1, 2021. (Taxes from August sales are due by September 20th)

Where are these items sold?

All premises located within the corporate limits of the Village of Bedford Park where food and/or beverages are sold at retail and are intended to be, or are permitted to be, consumed on the premises. "Places for eating" include, but are not limited to:

- Restaurant or eating place, drive-in restaurant, fast food outlet
- Cocktail lounges, bars, taverns
- Cafeteria, cafe, lunch counter, delicatessen, sandwich shop, coffee shop, buffet
- Hotel or motel room service
- Prepared food service area within a grocery or convenience store
- Banquet facilities, catering facilities & services
- Bakeries and confectioners
- Food courts or kiosks in an indoor shopping mall which provide food/beverages that are ready to eat
- Mobile food or beverage vehicle

On what sales must I collect and pay the Eating Establishment (Food & Beverage) Tax?

You must collect and pay the Eating Establishment (Food & Beverage) Tax if you make retail sales of prepared food and non-alcoholic drinks that have been prepared for immediate consumption, whether on or off the premises. The tax will also be collected on alcoholic beverages that have been prepared for immediate consumption at places for eating but not packaged liquor for consumption off premises.

Examples of taxable sales include but are not limited to:

- All products served in restaurants, carry out orders, delivery orders.
- All restaurant style products sold by a grocery store or other places of eating, such as prepared chicken, ice cream cones or hot soup.
- All restaurant style products at convenience stores, such as food items selected under a heat lamp.
- A can or bottle of beer, a mixed drink, or a dispensed soft drink served to a diner at a place for eating as defined in the Village ordinance.
- Brewed coffee, fountain drinks or other beverages prepared for immediate consumption on or off premises in a grocery store or convenience store.

What transactions are exempt from the Eating Establishment (Food & Beverage) Tax?

Products that are prepared off-site in packages ready for retail sale and not for immediate consumption. Examples of products that are exempt from the Eating Establishment (Food & Beverage) Tax include, but are not limited to:

- Pre-packed pizzas or other frozen food products sold in a grocery store or convenience store.
- A can of soda, six-pack of beer, and wine from a cooler or convenience store.
- General grocery items such as bread, milk, and eggs that are in their original packaging and not prepared for immediate consumption.
- Items sold in vending machines.

Is gratuity to be included in the cost of the meal?

No. The tax is paid on purchase price. Purchase price does not include amounts paid as gratuities for the employees.

How will this tax be applied to a food or beverage purchase?

Example: \$150 dinner & drinks, customer presents a 20% off coupon

Gross	\$150.00
Less: Discounts	<u>- 30.00</u>
Equals: Purchase Price	\$120.00
Add: Sales Tax (10%)	+ 12.00
Add: Food & Beverage Tax (1%)	<u>+ 1.20</u>
Equals: Total Sale	\$133.20
Add: Gratuity (<i>for illustrative purposes</i>)	<u>+ 20.00</u>
Equals: Total Customer Payment	\$153.20

How do I show this tax on my retail receipts?

You may either separately state this tax or state this tax in combination with other taxes on the receipts you give your customers.

What form must I use to report the Eating Establishment (Food & Beverage) Tax?

The Village tax packet includes a copy of the tax return form. The Eating Establishment (Food & Beverage) Tax Return form is also available on Village of Bedford Park's website.

Where do I file my return?

You should mail or deliver your sworn Eating Establishment (Food & Beverage) Tax Return and payment to:

Village of Bedford Park
Attn: Village Treasurer
6701 S Archer
Bedford Park, IL 60501

When is my monthly Eating Establishment (Food & Beverage) Tax Return and tax payment due?

The returns and tax payments shall be due and owing on the 20th day of the month following the collection period (i.e. taxes from August sales are due by September 20th). The sworn Eating Establishment (Food & Beverage) tax returns must also be accompanied with a copy of the Form ST-1 filed with the Illinois Department of Revenue covering the same reporting period.

How will payment be submitted?

Food & Beverage Tax payments will be submitted to the Village by check or money order on a monthly basis along with the Eating Establishment (Food & Beverage) Tax form, plus additional ST1 documents (State tax filing form).

How do I file if I have more than one site?

If you make retail sales from more than one site you must file a separate Eating Establishment (Food & Beverage) Tax Return for each site.

Must I file the Eating Establishment (Food & Beverage) Tax Return even if I have no sales to report?

Yes. You must file a signed return form for each monthly reporting period regardless of whether or not there are receipts to report. You may file a “zero” return.

What if I do not file and pay by the due date?

If, for any reason, any tax is not paid when due, a penalty at the rate of one percent (1%) per thirty (30) day period, or portion thereof, from the day of delinquency shall be added and collected. Please refer to the Eating Establishment Tax Ordinance for more information on enforcement of payment.

Do caterers have to pay the Eating Establishment (Food & Beverage) Tax?

Yes. Catering for all events held within the Village limits is subject to the Eating Establishment (Food & Beverage) Tax, regardless of where the caterer’s place of business is located. Events catered by Village of Bedford Park caterers OUTSIDE the Village limits are not subject to the tax. Events inside the Village limits are subject to the tax, even if the caterer’s location is outside of Village of Bedford Park. The tax does not apply to goods associated with the event, such as linens, china, etc. if those items are distinctly priced separately in the event contract.

When a caterer has a dinner at a not-for-profit facility, is the Eating Establishment (Food & Beverage) Tax charged on the meal?

Yes. Catering for all events held in the Village is subject to the Eating Establishment (Food & Beverage) Tax, regardless of where the caterer’s place of business is located. However, if the event is sponsored by and is an event of the not-for-profit agency, and the not-for-profit agency is sales tax exempt, then the “Eating Establishment (Food & Beverage)” tax does not apply.

If I have questions, who should I contact?

Please call the Village Hall at 708-458-2067 or send an email to info@villageofbedfordpark.com.

Please note the information above may change without notice.



VILLAGE OF BEDFORD PARK

Eating Establishment (Food & Beverage) Tax Remittance Form

Effective 08/01/2021, Pursuant to Ordinance # 21-1668

6701 S. Archer, Bedford Park, IL 60501 Phone: (708) 458-2067 Fax: (708) 458-2079 www.villageofbedfordpark.com

Collection Period (Month/Year): _____

Local Business Name: _____

Business Address: _____

Illinois Retailer Occupation Tax Number: _____

Payee Name: _____

Payee Address: _____

Contact Name & Telephone: _____

Computation of Tax Liability

1. **Gross Receipts for Food and Beverages:** 1 \$ _____

2. **Village of Bedford Park Tax (Multiply Line 1 by 1%)** 2 \$ _____

3. **Penalties if Return or Payment is Received Late:** 3 \$ _____

b. Penalty (Multiply Line 2 by 1% for each month late) #months \$ _____

4. **Total Tax Due including Penalties (Line 2 + Line 3)** 4 \$ _____

Please remit the following to the Village of Bedford Park by the 20th day of the month following the collection period:

- Completed Eating Establishment (Food & Beverage) Tax Remittance Form
- Check in the amount shown on line 4 made payable to the "Village of Bedford Park"
- Copy of *Illinois Department of Revenue Form ST-1 (Sales and Use Tax Return)*

Mail to:
Village of Bedford Park
Attn: Village Treasurer
6701 S Archer
Bedford Park, IL 60501

Under penalties of perjury and other penalties provided by law, I declare that I have examined this return and to the best of my knowledge and belief it is true, correct and complete. I further declare that the information set forth is taken from the books and records of the business of which this return is filed.

Signature

Date

Printed Name & Title

Phone Number

ORDINANCE NUMBER 21-1668

AN ORDINANCE IMPOSING AN EATING ESTABLISHMENT (FOOD AND BEVERAGE) TAX WITHIN THE VILLAGE OF BEDFORD PARK, ILLINOIS, A HOME RULE UNIT OF GOVERNMENT, COOK COUNTY, ILLINOIS

WHEREAS, eating establishments, as defined herein, and subject to stricter scrutiny since the general public are frequenting the facilities; and

WHEREAS, inspections must be conducted at these facilities in order to ensure the public health and safety in not be jeopardized; and

WHEREAS, the Village of Bedford Park, being a Home Rule Unit of Government, has the right to impose taxes including an Eating Establishment Tax.

NOW, THEREFORE, BE IT ORDAINED by the Village President and Board of Trustees of the Village of Bedford Park, Cook County, Illinois, a Home Rule Unit of Government, as follows:

Section One. Preambles. That the preambles above set forth are incorporated herein as if set forth in full.

Section Two. Definitions.

GROSS RECEIPTS: The consideration received, valued in money, whether received in money or otherwise, including cash, credits, property, and services at a place for eating for food and beverages furnished at the place for eating which are consumed at the place for eating. "Gross receipts" do not include amounts paid for Federal, State and local taxes, including the tax levied by this chapter, and do not include amounts paid as gratuities for the employees of the place for eating.

OWNER: Any person having any ownership interest in or conducting the operation of a place for eating.

PERSON: Any natural individual, firm, partnership, association, joint stock company, joint venture, public or private corporation, club, fraternal organization, or a receiver, executor, trustee, conservator or other representative appointed by order of any court.

PLACES FOR EATING: All premises located within the corporate limits of the Village of Bedford Park where food and/or beverages are sold at retail and are intended to be, or are permitted to be, consumed on the premises. "Places for eating" include, but are not limited to restaurants, cocktail lounges, taverns, banquet facilities, hotel/motel room service, mobile food or beverage vehicle, coffee shop, prepared food service area within a grocery or convenience store, and food courts or kiosks in an indoor shopping mall which provide food/beverages that are ready to eat. Beverages include non-alcoholic and alcoholic liquor, including beer, wine and spirits.

Section Three. Tax Imposed; Rate; Payment, Collection and Exemptions.

- A. There is hereby levied and imposed upon owners of places for eating a tax at the rate of one percent (1%) of gross receipts received for food and beverages furnished by the owner on or after August 1, 2021.
- B. The owner of a place for eating may collect an amount from persons who purchase food and beverages at the place for eating which shall reimburse the owner for the tax imposed on the owner by this chapter.
- C. The tax levied by this chapter shall be paid in addition to any and all other taxes and changes.
- D. In the event that there is a sale of food and beverages on credit, an owner shall not be liable for payment of the tax imposed by this chapter on such a sale until he receives payment for the sale.

Section Four. Contents and Inspections of Books and Records.

- A. It shall be the duty of every owner to keep accurate and complete books and records to which the Village Treasurer, or their deputies or representatives, shall at all times have full access,

which records shall include a daily sheet showing the amount of gross receipts received during the day.

- B. The Village Treasurer or any person certified by either of them as their deputy or representative, may enter the premises of any place for eating for inspection and examination of books and records in order to effectuate the proper administration of this chapter and to assure the enforcement of the collection of the tax imposed.
- C. It shall be unlawful for any person to prevent, hinder, or interfere with the Village Treasurer, or their duly authorized deputies or representatives, in the discharge of their duties in the performance of this chapter.

Section Five. Transmittal of Tax Return and Revenue by Owner; Delinquency.

- A. The owner or owners of each place for eating shall file tax returns showing the gross receipts received during each calendar month period upon forms prescribed by the Village Treasurer. Returns for each calendar month shall be due on or before the 20th day of the next calendar month, i.e., the return for January shall be due on or before the 20th day of February; the return for February shall be due on or before the 20th day of March, etc. At the time of the filing of said tax returns, the owner shall pay to the Village Treasurer all taxes due for the period to which the tax return applies.
- B. If, for any reason, any tax is not paid when due, a penalty at the rate of one percent (1%) per thirty (30) day period, or portion thereof, from the day of delinquency shall be added and collected.

Section Six. Enforcement of Payment. Whenever any person shall fail to pay the tax imposed by this chapter, the Village Attorney shall, upon request of the Village President, bring or cause to be brought an action to enforce the payment of the tax on behalf of the Village in any court of competent jurisdiction.

Section Seven. Suspension or Revocation of Licenses; Hearing. If the Village President, after a hearing held by or for him, shall find that any owner has willfully avoided the payment of any tax imposed by this chapter, he may suspend or revoke all Village licenses held by such tax evader. The owner shall have an opportunity to be heard at such hearing to be held not less than seven (7) days after being mailed notice of the time when and the place where the hearing is to be held, addressed to him at his last known place of business. Any suspension or revocation of any license shall not release or discharge the owner from his civil liability for the payment of the tax nor from prosecution from such offense.

Section Eight. Violations; Penalties.

- A. Any person found guilty of violating, disobeying, omitting, neglecting, or refusing to comply with or unlawfully resisting or opposing the enforcement of any of the provisions of this chapter, except when otherwise specifically provided, upon conviction thereof, shall be punishable by a fine of not less than two hundred (\$200.00) for the first offense, and not less than three hundred dollars (\$300.00) nor more than seven hundred fifty (\$750.00) for the second and each subsequent offense in any one hundred eighty (180) day period; provided, however, that all actions seeking the imposition of fines only shall be filed as quasi-criminal actions subject to the provisions of the Illinois Civil Practice Law (735 ILCS 5/2-101 et seq.)
- B. A separate and distinct offense shall be regarded as committed each day upon which a person shall continue any violation of this chapter or permit any such violation to exist after notification thereof.
- C. Any owner subject to the penalties provided by this section shall not be discharged or released from the payment of any tax.

Section Nine. Repealer. That all Ordinances or parts of Ordinances in conflict herewith are expressly repealed.

Section Ten. Savings Clause. That in the event any portion of this Ordinance is declared to be void, that such other parts or remainder of this Ordinance shall not be adversely effected and shall otherwise remain effective and valid.

Section Eleven. Adoption Clause. That this Ordinance shall be in full force and effect from and after its approval, adoption and publication as required by law.

APPROVED AND ADOPTED this 20th day of May, 2021.



President of the Board of Trustees
of the Village of Bedford Park,
County of Cook, State of Illinois

ATTEST:



Village Clerk of the Village of
Bedford Park, County of Cook,
State of Illinois

The vote on the foregoing
Ordinance was as follows:

AYES: 5 _____

NAYS: 0 _____

ABSENT: 1 _____

ABSTAIN: 0 _____

Lawrence R. Gryczewski
Village Attorney, Bedford Park
10660 W. 143rd Street, Suite A
Orland Park, IL 60462
(708) 403-5600

bpord/ord imposing eating establishment tax.