

Village of Matteson
4900 Village Commons
Matteson, IL 60443
(708) 283-4900

SUMMARY OF PLACES FOR EATING TAX ORDINANCE

Effective Date:	May 1, 2015
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 indoor seating provided, whether the food is consumed on the premises or not. This includes, but is not limited to, those establishments commonly called a restaurant, eating place, drive-in restaurant, buffet, bakery, banquet facility, cafeteria, café, lunch counter, fast food outlet, catering service, coffee shop, diner, sandwich shop, soda fountain, bar, cocktail lounge, soft drink parlor, ice cream parlor, tea room, delicatessen, hotel, motel, or club, or any other establishment which sells at retail prepared food for immediate consumption. Refer to the attached Ordinance for exact definitions.
Exempt Entities:	Entities that are exempt from the sales tax provisions of the state statute are exempt from the Place of 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-percent (1%) and is placed on the owners of places for eating, who can pass the tax along to consumers.
Registration Due:	By April 15, 2015, or the date of ownership, whichever is later.
Payments Due:	By the 20th day of the month following the same tax filing period required by the State of Illinois. The reporting period is the same as the entity’s tax filing period required by 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 Matteson by the 20th day of the following month. If the entity files a quarterly sale tax return with the State of Illinois, the entity must file a return with the Village of Matteson by the 20th day 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 Matteson by the 20th day of the month following the end of the year.
Submit Payments To:	Village of Matteson Places for Eating Tax 4900 Village Commons Matteson, IL 60443
Questions on Tax:	Please contact the Finance Department with any questions on the Places for Eating Tax at (708) 283-4900.