

VILLAGE OF LOMBARD
255 E. WILSON AVE
LOMBARD, IL 60148
(630) 620-5907

SUMMARY OF PLACES FOR EATING TAX ORDINANCE

Effective Date:	June 1, 2003
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 seating provided on the premises (including any outdoor seating on the premises), whether the food is consumed on the premises or not. Refer to the attached Ordinance for exact definitions.
Exempt Entities:	Entities that are exempt from the sales tax provisions of state statute are exempt from the Place for Eating Tax
Tax:	The tax is levied on the gross receipts received for prepared food sold at retail. The amount of the tax is two-percent (2% as of January 1, 2017) and is placed on the owners of places for eating, who can pass the tax along to consumers.
Commission:	Businesses collecting the Places for Eating (PFE) tax may retain a commission of one-percent (1%) of the amount they collect to help cover administrative costs, such as recordkeeping and filing. This does not add an extra charge for customers.
Payments Due:	By the 20 th day of the month following the reporting period. The reporting period is the same as the entity’s reporting period with 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 Lombard by the 20 th day of the following month. If the entity files a quarterly sales tax return with the State of Illinois, the entity must file a return with the Village of Lombard by the 20 th 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 Lombard by the 20 th day of the month following the end of the year.
Send Payments To:	Village of Lombard Places for Eating Tax 255 E. Wilson Ave. Lombard, IL 60148
Questions on Tax:	You may call Finance at (630) 620-5910 or submit your questions in writing to the address above or by emailing licensing@villageoflombard.org . Be sure to include a phone number and address where we may respond to your question.