

VILLAGE OF BROOKFIELD
8820 Brookfield Ave.
Brookfield, IL 60513
708-485-7344

SUMMARY OF PLACES FOR EATING TAX ORDINANCE

Effective Date:	May 1, 2019
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 one-percent (1% as of May 1, 2019) and is placed on the owners of places for eating, who can pass the tax along to consumers.
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 Brookfield 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 Brookfield 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 Brookfield by the 20 th day of the month following the end of the year.
Send Payments To:	Village of Brookfield, Places for Eating Tax 8820 Brookfield Ave. Brookfield, IL 60513
Questions on Tax:	You may call the Village of Brookfield at (708) 485-7344 or submit your questions in writing to the address above or by emailing Jessica Rovner at jrovner@brookfieldil.gov . Be sure to include a phone number and address where we may respond to your question.