



United City of Yorkville

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Frequently Asked Questions

What is the Places of Eating Tax?

The United City of Yorkville Places of Eating (Food & Beverage) Tax is a 1.00% tax on the purchase price of food, alcoholic liquor, and non-alcoholic beverages for immediate consumption.

When will this tax take effect?

January 1, 2024. (Taxes from January sales are due by February 20th)

Where are these items sold?

All eating establishments located within the corporate limits of the United City of Yorkville where food and/or beverages are sold at retail and are intended to be, or are permitted to be, consumed on the premises. "Eating establishments" 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 Places of Eating Tax? You must collect and pay the Places of Eating 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 City 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 Places of Eating 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 Places of Eating 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 to 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	- 30.00
Equals: Purchase Price	\$120.00
Add: Sales Tax (8.25%)	+ 9.90
Add: Food & Beverage Tax (1.00%)	+ 1.20
Equals: Total Sale	\$131.10
Add: Gratuity (<i>for illustrative purposes</i>)	+ 20.00
Equals: Total Customer Payment	\$151.10

How do I show this tax on my retail receipts?

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

What form must I use to report the Places of Eating Tax? The City's informational packet includes a copy of the tax return form. The Places of Eating Tax Return form is also available on City's website.

Where do I file my return?

You should mail or deliver your Places of Eating Tax return and payment to:

United City of Yorkville
Attn: Finance Department
651 Prairie Pointe Drive
Yorkville, Illinois 60560

When is my monthly Places of Eating Tax Return and tax payment due?

The return and tax payment shall be due on the 20th day of the month, following the collection period (e.g., taxes from January sales are due by February 20th). All Places of Eating Tax returns must also be accompanied with a copy of your ST-1 Form filed with the Illinois Department of Revenue (IDOR) covering the same reporting period. If your business is allowed by the IDOR to file tax returns at intervals greater than monthly, you may also file your Places of Eating Tax returns at the same interval (e.g., quarterly).

How will payment be submitted?

The Places of Eating Tax payments will be submitted to the United City of Yorkville by check or money order on a monthly basis (or other allowable interval), along with the Places of Eating Tax form and the Illinois Department of Revenue Form ST-1 (and ST-2 when applicable).

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 Places of Eating Tax Return for each site.

Must I file a Places of Eating Tax Return even if I have no sales to report?

Yes. You must file a signed return form for each monthly reporting period (or other allowable interval) 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?

A late penalty of \$100 will apply to any payment that remains delinquent for more than 60-days. A late fee of \$100 will also be added for every additional 30-days after the initial 60-day delinquency period. Please refer to the Places of Eating Tax Ordinance for more information on enforcement of payment.

Do caterers have to pay the Places of Eating Tax?

Yes. Catering for all events held within the City limits are subject to the Places of Eating Tax, regardless of where the caterer’s place of business is located. Events catered by Yorkville caterers OUTSIDE the City limits are not subject to the tax. 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 Places of Eating Tax charged on the meal?

Yes. Catering for all events held in the City are subject to the Places of Eating 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 Places of Eating Tax does not apply.

If I have questions, who should I contact?

Please call City Hall at (630) 553-4350 or send an email to YorkvilleFinance@yorkville.il.us.