



April 20, 2020

Libertyville Restaurant

Re: Repeal of Places for Eating Tax and Replacement with Non-Home Rule Sales Tax

To Whom It May Concern:

On April 14, 2020, the Village of Libertyville Board of Trustees adopted Village Ordinance 20-O-30, which repeals the Village's one-percent (1%) Places for Eating Tax at 11:59pm on April 30, 2020. This letter serves as formal notification that your establishment may permanently discontinue collecting the Places for Eating Tax at that time.

As you may already be aware, on March 17, 2020 the Village informally suspended the requirement that establishments subject to the Places for Eating Tax collect the tax as of a result of the State of Illinois "stay-at-home" order, which had the effect of suspending dine-in operations of the Village's restaurants. If, however, your establishment did continue to collect the Places for Eating Tax after that date, you are required to file and remit such tax to the Village.

Please ensure that your business files a final Places for Eating Tax return and remits the appropriate payment for sales through March 16, 2020, or the final day on which the tax was collected, whichever is later. The return and payment should be filed with the Village no later than May 31, 2020. If you anticipate needing to enter into a payment plan for the final remittance, please contact me directly at nmostardo@libertyville.com or (847) 918-2102. While the Village may offer payment plan arrangements on a case-by-case basis, the actual filing must be submitted by May 31, 2020.

In the coming weeks, you will likely receive a communication from the State of Illinois Department of Revenue informing you that the Village will be enacting a non-home rule sales tax of 1% on July 1, 2020. This tax will be applied to restaurant purchases currently subject to regular state sales tax and will be administered and enforced by the Illinois Department of Revenue. You will no longer be required to submit separate filings to the State and to the Village. The communication from the Department of Revenue will explain how to collect, report, and remit this new sales tax. Upon State of Illinois notification, please ensure you have plans in place to update your point-of-sale systems accordingly.

Again, please let us know if we can be of any assistance pertaining to this matter. We are at your service.

Sincerely,

Nicholas A. Mostardo
Director of Finance
Village of Libertyville

CC: Economic Development Coordinator
Assistant Finance Director

Village Hall

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