



City of Edwardsville

Third Oldest City in Illinois

Department of Finance
Jeanne Wojcieszak, MPA, Director

August 3, 2020

Notice of Food and Beverage Tax

Dear Business Owner/Manager:

The City of Edwardsville enacted a Food and Beverage Tax Ordinance establishing a one percent (1%) municipal food and beverage tax, originally effective July 1, 2020. Due to the COVID-19 pandemic, the City Council amended the ordinance and the tax is now **effective September 1, 2020**. A copy of the approved ordinance is enclosed for your reference. You are receiving this letter as your business has been identified as likely to sell items subject to this tax.

About the Tax

This tax applies to prepared food items for immediate consumption, which means any and all commodities, whether solid, semi-solid, or liquid (including both alcoholic and non-alcoholic liquid) used or intended to be used for human consumption, enjoyment or nourishment of the human body, whether simple, compound or mixed and which has been prepared for immediate consumption without further preparation. All establishments required to hold a Madison County food service sanitation permit maybe subject to pay this tax.

A detailed list of exemptions can be found in the enclosed ordinance.

Registration Form Deadline

A Business Registration form is enclosed. Any retailer that sells food and beverages subject to the tax must register **before September 1, 2020** or before opening for business. Please complete a new form even if you have registered in the past. **The form may also be completed online at www.cityofedwardsville.com**. In the event a business is sold or closes, the seller must notify the City of Edwardsville of last date of sale. The new owner will be required to re-register the location. Business owners must register each retail location separately.

Municipal Tax Return – Food and Beverage

A Municipal Tax Return – Food and Beverage form is enclosed. Payment is due on the same date your Retailers' Occupational Tax return (Form ST-1) is due to the State of Illinois. You must also include a copy of your completed Form ST-1 and a completed Municipal Tax Return with your payment. **The Municipal Tax Return – Food and Beverage form is also available online at www.cityofedwardsville.com**.

Sincerely,

Jeanne Wojcieszak
Director of Finance

Food and Beverage Tax – Frequently Asked Questions

Question: What is the tax?

Answer: The City of Edwardsville Food and Beverage Tax is a 1% tax on the purchase price of food and beverages, including alcoholic and non-alcoholic, which have been prepared for immediate consumption.

Question: When does this tax take effect?

Answer: The new tax is effective September 1, 2020.

Question: What items are exempt from the Food and Beverage Tax?

Answer: Products, except alcohol, that are prepared off-site in packages ready for retail sale and not for immediate consumption. Examples of products that are exempt from the Food and Beverage Tax include, but are not limited to:

- Food and beverages which are exempt from tax under the provisions of the Retailers' Occupation Tax or the Illinois Service Occupation Tax, as amended from time to time.
- Prepared food items for immediate consumption purchased in hermetically sealed containers and not reasonably expected or intended by the seller for immediate on premise consumption.
- Prepared food items for immediate consumption purchased from institutions such as churches, day care establishments, schools, hospitals, nursing homes, retirement centers or similar residential care facilities or programs for the central preparation of meals to be delivered and consumed at private residences of invalids or the elderly and other medical treatment centers and transitional shelters.
- Prepared food items for immediate consumption purchased from the City of Edwardsville, and its entities, and non for profit associations or corporations. However, when these entities make any portion of their facility(ies) available to a for profit organization, this exemption does not apply and the tax must be paid as otherwise required.
- Food and beverages purchased from vending machines.

Question: How and when do I pay this tax?

Answer: Please complete and return the Municipal Tax Return - Food and Beverage form, provided by the City, with payment by the filing date, or postmarked the filing date (either of which shall constitute timely payment), and at the same time intervals and frequencies the Retailers' Occupational Tax return (Form ST-1) is due to the State of Illinois. You must also include a copy of your completed Form ST-1 with your completed Municipal Tax Return - Food and Beverage.

Question: What if I am late filing my Food and Beverage Tax with the City.

Answer: A late payment penalty equal to five percent (5%) of the unpaid tax shall be added for each month the tax is late.

In addition, the failure to collect, account for, and pay over said tax and any penalty shall be cause for suspension or revocation of any City license or permit issued for such Retail Food Facility or Retail Liquor Facility. Any suspension or revocation of any license or permit shall not release or discharge the owner or operator from any liability for the payment of the tax nor from prosecution for such offense.

Question: Who do I contact for any additional questions I may have?

Answer: Please contact Finance Director Jeanne Wojcieszak at 618-692-7500 or jwojciezak@cityofedwardsville.com



Finance Department
 118 Hillsboro Avenue
 Edwardsville, IL 62025
 (618) 692-7500
 www.cityofedwardsville.com

Business Registration

Please type or print. DO NOT LEAVE ANY SPACE BLANK

IL Dept. of Revenue Sales Tax Number _____ Inception Date _____

Federal Employee Identification Number (FEIN) _____

Business Name _____ Number of employees P/T: _____ F/T: _____

Business Address _____ Sole Proprietor Corporation Partnership Other
 (Circle One)

Business Type _____ Telephone Number () _____

Mailing Address _____ Email _____
 (If different than above)

Hours _____

Contact _____

Contact Number () _____

Is this a home based business? Yes No If yes, a Special Use Permit must be filed with the Planning & Zoning Dept.

Any Federal, State or County Licenses or Certificates held _____

Type and location of any toxic, flammable, or hazardous materials stored at location _____

This information is provided to the Edwardsville Police Department for Emergency & Safety Purposes Only

Emergency Contacts (please list the names, address & phone numbers of persons we can contact after hours for emergency purposes)

1) Title: _____ Home # _____ Day # _____
 City, State _____ Cell # _____ Evening # _____

2) Title: _____ Home # _____ Day # _____
 City, State _____ Cell # _____ Evening # _____

3) Title: _____ Home # _____ Day # _____
 City, State _____ Cell # _____ Evening # _____

Does business have a commercial burglar/fire alarm? Yes No Alarm Co. _____

Address _____ Phone # (1st) _____

Phone # (2nd) _____

Alarm Type: (circle all that apply) Silent Burglary Robbery Fire Local Regular Automatic Dialer

Connections to: Residence _____ Alarm Co. _____ Private Security? Yes No _____

Does business have a safe? Yes No Location _____

Additional Information _____

Failure to provide this information to the Finance Department shall result in a penalty of \$35.00 (Ordinance 4877-1-96)



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 118 Hillsboro Avenue
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 (618) 692-7500
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MUNICIPAL TAX RETURN - FOOD & BEVERAGE

Please type or print

Business Name & Local Address	Filing Period
	Federal ID#
Corporate Name & Mailing Address	IL Business Tax#
	Operator's Name

FOOD AND BEVERAGE TAX (Per Ordinance No. 6636-02-2020)	
1. Total gross receipts for food and beverage	
2. Tax Rate of 1%	X .01
3. AMOUNT OF FOOD AND BEVERAGE TAX	
4. SUBTOTAL	
5. Penalty of 5% per month	
TOTAL TAX TO BE REMITTED (add lines 4 through 5)	

Under Penalties as Provided by Law, I Declare that to the best of my Knowledge and Belief, the information on this form is True, Correct and Complete.

Signature of Taxpayer

Signature of Preparer

Title

Company Name

Date Signed Telephone

Date Prepared Telephone

Make Check Payable to: CITY OF EDWARDSVILLE, 118 Hillsboro Avenue, PO Box 407, Edwardsville, IL 62025