



December 16, 2020

Mayor

Frank A. Trilla

Village Clerk

Deborah A. Hahn

Village Trustees

Sue Berglund

Umberto Davi

Michael Mistele

Gayle Neal

Paul Oggerino

Gregory Ruffolo

Village Administrator

Brian Pabst

Chief of Police

Robert Schaller

Director of Finance

Carrie Dittman

Dear Willowbrook Business Owner:

As you may be aware, the State of Illinois passed the **Leveling the Playing Field for Illinois Retail Act**, amended by Public Act 101-0604, which requires remote retailers and marketplace facilitators who meet certain criteria to collect and remit state and locally imposed sales taxes effective January 1, 2021.

The Village of Willowbrook previously established a 1.0% Places for Eating Tax for prepared food or liquid, including alcoholic beverages, that are prepared for immediate consumption and sold at retail establishments that provide indoor seating, whether the food/beverage is consumed on the premises or not. The businesses collect this tax and remit them to the Village monthly, along with a tax return.

Many businesses are now using third-party delivery services (marketplace facilitators), such as Uber Eats, Grub Hub, Door Dash, and others, to deliver food and beverages; the Public Act mandates that the third parties will be responsible for collecting this tax. The Village is requiring that the third party remit the Places for Eating Tax back to the restaurant/establishment, and that the restaurant/establishment include those Places for Eating Taxes on the monthly return. The Village's Places for Eating Taxes monthly return has been modified to include this change, and a copy is included with this notice. It can also be found on the Village's website at:

<https://www.willowbrookil.org/DocumentCenter/View/2251/Places-for-Eating-Tax-Return-pdf> .
Village of Willowbrook restaurants/establishments should begin using this new return format for January 2021 Places for Eating Tax collections, which will be due by February 20, 2021.

If you have any questions regarding this change, please contact Carrie Dittman, Director of Finance, via email at cdittman@willowbrook.il.us or telephone at 630-920-2235. Thank you for your assistance with this change.

Sincerely,

Carrie Dittman, CPA

Director of Finance

