



Village of WILLOWBROOK

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Proud Member of the
Illinois Route 66 Scenic Byway

Places for Eating Tax – Third-Party Delivery Services

On January 1, 2021, 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 it 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 requires 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 their monthly return. The Village's Places for Eating Taxes monthly return has been modified to include this change: [Places for Eating Tax Return](#).

If you have any questions, please contact the Village Finance Department at 630-920-2235.