GERALD A. TARKA

City Treasurer

March 1, 2026

Dear Business Owner,

RE: Implementation of Food and Beverage Tax – Ordinance No. 25-15

The City of Calumet City hereby notifies all applicable businesses of the implementation of a Food and Beverage Tax as established under Ordinance No. 25-15. This ordinance has been adopted to generate revenue to support essential City services and initiatives.

Effective January 1, 2026, all businesses engaged in the sale of taxable food and beverages within the City limits are required to comply with the provisions outlined in Ordinance No. 25-15. This includes, but is not limited to, the collection and remittance of the applicable food and beverage tax on qualifying sales.

As part of the initial implementation of this ordinance, the City will **waive penalties and interest for the January 2026 and February 2026 reporting periods**. Businesses are still required to file returns and remit the applicable tax for these months.

Key requirements under the ordinance include:

- Collection of the food and beverage tax at the point of sale on all applicable transactions
- Timely filing of food and beverage tax returns
- Remittance of all collected taxes to the City in accordance with the prescribed schedule
- Maintenance of accurate records to support reported amounts

Detailed information regarding tax rates, filing procedures, reporting forms, and deadlines is enclosed or available upon request at the City of Calumet City Treasurer's Office.

City of Calumet City
204 Pulaski Road, Calumet City, IL 60409
(708) 891-8130
Fax (708) 891-3032

We encourage you to review the ordinance carefully to ensure full compliance. Failure to comply with the requirements may result in penalties, interest, or other enforcement actions as permitted by law.

If you have any questions or require additional assistance, please contact the City of Calumet City Treasurer's Office at (708) 891-8125 or gtarka@calumetcity.org.

The City appreciates your cooperation and partnership in implementing this new ordinance.

Sincerely,

Gerald Tarka
City Treasurer

Enclosures: Ordinance No. 25-15 / Forms / Instructions

CITY OF CALUMET CITY

Office of the City Treasurer

Instructions for Completing the Food and Beverage Tax Return (1.00% Tax)

These instructions are provided to assist businesses in completing and submitting the City of Calumet City Food and Beverage Tax Return in accordance with Ordinance No. 25-15.

General Information

- A separate return must be filed for each reporting month.
- Tax rate: **1.00% (0.01)** of taxable sales.
- Due date: **1st day of the second month following the reporting month**.
- A copy of **Illinois Form ST-1 (Sales and Use Tax Return)** must be included.

Section 1: Business Information

- **Reporting Month**: Enter month and year (e.g., January 2026).
- **Business Name**: Legal name.
- **DBA**: If applicable.
- **Business Address / City, State, Zip**: Physical location.
- **Phone & Email**: Current contact information.
- **Tax ID**: EIN or applicable ID.

Section 2: Tax Computation

- **Line 1 – Taxable Sales**: Total taxable sales of prepared food, beverages, and alcohol. Typically matches **Line 3 of ST-1**.
- **Line 2 – Tax (1%)**: Line 1 × 0.01.
- **Line 3 – Collection Compensation (2%)**: Line 2 × 0.02 (may be retained).
- **Line 4 – Tax Due**: Line 2 – Line 3.
- **Line 5 – Penalty**: If paid more than 10 days late, add 10% per month of Line 4; otherwise enter $0.
- **Line 6 – Net Tax Due**: Line 4 + Line 5.

Section 3: Certification

- Sign and date the return.
- Include taxpayer signature, title, preparer (if applicable), and company name.

Payment Instructions: Payment must accompany the return.
Make checks payable to: **City of Calumet City**

Mail to:
City of Calumet City
Office of the City Treasurer
Attention: Food & Beverage Tax Department
204 Pulaski Road
Calumet City, IL 60409

Important Notes

- Returns without payment may be considered incomplete.
- Late filings are subject to penalties.
- Maintain supporting records for audit purposes.
- For assistance, contact the Treasurer's Office at **(708) 891-8125**.

CITY OF CALUMET CITY

Office of the City Treasurer
204 Pulaski Road
Calumet City, IL 60409
Telephone (708)891-8105

Food and Beverage Tax Return

1.00% TAX

Reporting Month: ____________________

Business Name: ______________________________ **DBA (if applicable):** ____________________

Business Address: ____

City/State/Zip: ______________________________ **Phone Number:** ____________________

Email Address: ______________________________ **Tax ID (if applicable):** ________________

TAX COMPUTATION

1. **Taxable sales of prepared food and beverage and alcoholic beverages**
   (For most businesses this will be Line 3 of ST-1) $ ______________
2. **1% Food & Beverage Tax (line 1 x.01)Tax Rate** $ ______________
3. **Collection Compensation 2% of line 2** (owner may retain 2% of
   tax collected for services rendered) $ ______________
4. **Total Tax to be remitted (Line 2 minus line 3)** $ ______________
5. **Penalty for late payment (line 4 x 10% per month)**
   (if paid 10 days after the due date) $ ______________
6. **Net Tax Due to the City (Line 4 plus Line 5)** $ ______________

Each return must be accompanied by payment for all taxes due and owing for the month covered by the return.

A Copy of Form ST-1 "Sales and use Tax" must accompany this return.

"Under penalties of perjury and other penalties which include fine, imprisonment, or both; I affirm the information in this return is true and accurate to the best of my knowledge and belief and is taken from the books and records of the business for which this return is filed."

______________________________ Signature of Taxpayer	______________________________ Signature of Preparer
______________________________ Title	______________________________ Company Name
______________________________ Date Signed	______________________________ Date Prepared

DUE DATE: 1st day of the second month following the month covered

Remit Payment To:
City of Calumet City
Office of City Treasurer
204 Pulaski Road
Calumet City, IL 60409

Make checks payable to: **City of Calumet City**

THE CITY OF CALUMET CITY,
COOK COUNTY, ILLINOIS

ORDINANCE NUMBER 25-15

AN ORDINANCE AMENDING CHAPTER 82 OF THE CALUMET CITY CODE OF ORDINANCES TO ESTABLISH A FOOD AND BEVERAGE TAX

THADDEUS JONES, Mayor
DR. NYOTA T. FIGGS, City Clerk

DEJUAN GARDNER
SHALISA HARVEY
MIACOLE NELSON
MELISSA PHILLIPS
DEANDRE TILLMAN
RAMONDE WILLIAMS
MONET WILSON

Aldermen

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Prepared by Corporation Counsel, Ancel Glink, P.C. – 140 S. Dearborn, #600, Chicago, Illinois 60603

ORDINANCE NO. 25-15

AN ORDINANCE AMENDING CHAPTER 82 OF THE CALUMET CITY CODE OF ORDINANCES TO ESTABLISH A FOOD AND BEVERAGE TAX

WHEREAS, the City of Calumet City ("*City*") is an Illinois home rule municipal corporation organized and operating pursuant to Article VII of the Illinois Constitution of 1970 with the authority to exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, pursuant to Article VII, Section 6(a), of the Illinois Constitution of 1970, the City may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to tax; and

WHEREAS, the Mayor and the City Council of the City have determined that it is in the best interests of the City and its residents to establish a food and beverage tax within the City.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Calumet City, Cook County, Illinois, in exercise of its home rule powers, as follows:

Section 1: **Recitals.** The forgoing recitals are incorporated into this Ordinance as though fully set forth herein. The foregoing recitals represent the purpose and intent of this Ordinance and as such shall be incorporated as though fully set forth herein. In the event of any ambiguity or invalidity regarding the enforcement of this ordinance it is the intent of the corporate authorities that this ordinance be liberally construed or reformed to accomplish the purpose and intent so described.

Section 2: **Amendment.** Chapter 82 of the Calumet City Code of Ordinances is hereby amended by adding a new Article XVIII as follows:

ARTICLE XVIII.--FOOD AND BEVERAGE TAX

82-550. - Definitions.

For the purposes of this Article, whenever any of the following words, terms or definitions are used herein, they shall have the meaning ascribed to them in this Section:

Alcoholic Liquor- Includes alcohol, spirits, wine, beer, and every liquid or solid, patented or not, containing alcohol, spirits, wine, or beer and capable of being consumed as a beverage by a human being. "Alcoholic Liquor" does not include any liquid or solid containing one-half of one percent (.5%) of alcohol by volume or less, or to liquids or solids containing in excess of one-half of one percent (.5%) of alcohol by volume if dispensed by a licensed pharmacy pursuant to a medical prescription.

Food- Any and all solid, semi-solid, liquid, powder, or other item used or intended to be used for internal human consumption, whether simple, compound, or mixed. "Food" includes all nonalcoholic beverages.

Owner- Any person or entity of any kind that has any ownership in, or is conducting the business or operation of, a prepared food and beverage facility, including, without any limitation (a) any person, (b) any firm, partnership, association, company, joint venture, corporation, club, organization, or other entity of any kind, and (c) any receiver, executor, trustee, conservator, or other representative appointed by law or by order of any court. The term "owner" includes one owner or multiple owners.

Prepared for Immediate Consumption- Food or alcoholic liquor prepared for or made readily available for immediate consumption within or upon the premises where it is sold or where such items may be purchased for consumption off the premises where it is sold, such as where such items are made available for carry-out, drive-through, delivery, or similar service.

Prepared Food and Beverage Facility- Any person or establishment which sells food or alcoholic liquor at retail for immediate consumption, whether or not such food or alcoholic liquor sales are conducted along with any other use(s) in a common premises or business establishment. A "prepared food and beverage facility" does not include coin operated automatic food item dispensing machines.

Purchase at Retail- To obtain for use or consumption in exchange for consideration, whether in the form of money, credits, barter, or in any other nature, and not for resale.

Purchase Price. The net amount paid by a person for the privilege of purchasing at retail any food or alcoholic liquor prepared for immediate consumption from a prepared food and beverage facility, exclusive of any applicable taxes.

82-551. - Imposition of Tax; Collection of Tax.

a) There is hereby levied and imposed upon the purchase at retail of food and alcoholic liquor prepared for immediate consumption at any prepared food and beverage facility within the City of Calumet City a tax at a rate of one percent (1.0%) of the purchase price of such food or alcoholic liquor. The liability for payment of the tax shall be borne by the purchaser.

b) The tax herein levied shall be paid in addition to any and all other taxes and charges. The ultimate incidence of and liability for payment of said tax is to be borne by the person who seeks the privilege of purchasing at retail food or alcoholic liquor for immediate consumption from a prepared food and beverage facility and pays consideration in exchange for receiving such privilege.

c) It shall be the duty of the owner of each prepared food and beverage facility within the City of Calumet City to collect and account for said tax from each purchaser of food or alcoholic liquor for immediate consumption at the time that the consideration for such purchase is paid, and to pay over to the City said tax under procedures prescribed by the City Treasurer, or as otherwise provided in this ordinance.

82-552. - Exemptions.

a) The privilege of engaging in the purchase at retail of food and alcoholic liquor prepared for immediate consumption from a prepared food and beverage facility owned by and operated solely by employees or volunteers of governmental bodies and not-for-profit entities shall be exempt from the assessment of the tax herein described.

b) For a prepared food and beverage facility to be exempt from the obligation to collect, report and remit the food and beverage tax to the City, such facility must apply for an exemption certificate by submitting a request in writing to the Treasurer and such other information reasonably required by the Treasurer to determine whether the purchase at retail of food and alcoholic liquor prepared for immediate consumption from the applicant is exempt under 82-572(a).

c) An exemption certificate shall be valid for one (1) year and must be renewed annually.

82-553. - Administration and Enforcement.

a) The City Treasurer is hereby designated as the administration and enforcement officer of the tax hereby imposed on behalf of the City. It shall be the responsibility and duty of the City Treasurer to collect all amounts due to the City from the owners of each prepared food and beverage facility responsible for collecting and remitting the tax to the City. A sworn monthly food and beverage tax return, on a calendar month basis, shall be filed by each owner of a prepared food and beverage facility with the City Treasurer, on forms prescribed by him, showing all consideration paid in exchange for food and alcoholic beverages prepared for immediate consumption during the applicable month. The tax herein imposed shall be due and owing as of the first day of the second month following the month covered by said return (i.e. January taxes are due by March 1). Each return shall be accompanied by payment to the City of all taxes due and owing for the month covered by the return; provided, however, that the owner may retain an amount of money equal to two percent (2%) of the tax collected as compensation for services rendered in the collection and payment of such tax.

b) The City Treasurer is authorized to conduct audits of prepared food and beverage establishments required to collect and remit the tax imposed by this Section as provided in Section 82-38 of this Code.

c) The Treasurer is authorized to issue reasonable rules and opinions regarding the interpretation and administration of this tax to ensure the proper application and enforcement thereof.

82-554. - Suit for Revocation; Revocation Of License.

a) Whenever any person shall fail to pay any taxes herein provided, or when any owner of a prepared food and beverage facility shall fail to collect the tax hereby imposed from any person who has the ultimate liability for payment of the same, the City Attorney shall, upon request of the City Treasurer, bring or cause to be brought an action to enforce the payment of said tax on behalf of the City in any court of competent jurisdiction.

b) If the Mayor, after a hearing, shall find that any owner of a prepared food and beverage facility has willfully evaded their responsibility to collect the tax imposed by this Section, the Mayor may suspend or revoke all City licenses, included but not limited to any liquor license issued under this Code, held by such owner. Said owner shall have an opportunity to be heard at such hearing, to be held not less than seven (7) days after notice is given of the time and place thereof, addressed to him at his last known place of business. Any suspension or conviction resulting from such hearing shall not relieve or discharge any civil liability for nonpayment of the tax due. In the event of a conflict between the hearing procedures described in this Section and the Liquor Control Code, Chapter 6 of the City Code, the procedure granting the licensee greater due process shall prevail.

82-555. - Interest And Penalties.

a) In the event of failure by any owner of a prepared food and beverage facility to collect and pay to the City the tax required hereunder within ten (10) days after the same shall be due, such tax shall be considered delinquent and be subject to the accrual of interest and assessment of penalties as provided for in Section 82-41 of this Code.

b) In addition, any person found guilty of violating, disobeying, omitting, neglecting or refusing to comply with or resisting or opposing the enforcement of any provision of this Article, upon conviction thereof, shall be subject to the fine set forth in Section 1-11 of this Code.

82-556. - Disposition of Proceeds of Tax.

All proceeds resulting from the imposition of the tax under this Article, including interest and penalties, shall be paid into the Treasury of the City and shall be credited to and deposited in the general fund of the City.

Section 3: Superseder. In the event a conflict exists between the terms of this Ordinance and any other ordinance or resolution of the City, the terms of this Ordinance shall govern.

Section 4: Severability. This Ordinance and every provision thereof shall be considered severable and the invalidity of any section clause, paragraph, sentence or provision of this Ordinance will not affect the validity of any other portion of this Ordinance.

Section 5: Effective Date. This Ordinance shall be in full force and effect upon its passage and publication in accordance with law.

[Remainder of page intentionally left blank]

PASSED this 27th day of August 2025, pursuant to a roll call as follows:

	Yes	No	Absent	Present
Gardner	X			
Harvey	X			
Nelson	X			
Phillips	X			
Tillman	X			
Williams	X			
Wilson	X			
(Mayor Jones)				

APPROVED by the Mayor on August 27, 2025.

Thaddeus Jones
MAYOR

ATTEST:

Dr. Nyota T. Figgs, CITY CLERK