

VILLAGE OF SCHAUMBURG

**FOOD & BEVERAGE TAX
NEW BUSINESS PACKET**





VILLAGE OF SCHAUMBURG

MUNICIPAL CENTER / 101 SCHAUMBURG COURT / SCHAUMBURG, IL 60193-1899
847.895.4500 / TDD 847.923.4435 / FAX 847.895.7806 / WWW.CI.SCHAUMBURG.IL.US

FOOD AND BEVERAGE TAX ACKNOWLEDGEMENT FORM

I hereby acknowledge receipt of the Village of Schaumburg Food and Beverage Tax New Business Packet which contains the following documents:

- Food and beverage tax registration form
- Food and beverage tax return form
- Instructions for completing the registration form and tax return form
- Copy of the food and beverage tax ordinance
- Copy of the tax rights and responsibilities ordinance
- Breakdown of current sales tax rates

Name of Business: _____

Address of Business: _____

Name of Owner or Officer: _____

Date that Business Opened: _____

Telephone Number: _____

Signature of Company Representative Receiving the New Business Packet: _____ Date



**VILLAGE OF SCHAUMBURG
FOOD AND BEVERAGE TAX RETURN**
(Revised 7-04)

Calendar Month and Year for Which Tax Return Applies: _____

Business Name: _____ Account No. _____

Business Address: _____

COMPUTATION OF TAX LIABILITY

- | | |
|--|----------|
| 1. Gross Sales of Food and/or Beverages..... | \$ _____ |
| 2. Gross Sales of Beer, Wine and Liquor..... | \$ _____ |
| 3. Total Sales Subject to Tax (add lines 1 and 2)..... | \$ _____ |
| 4. Food and Beverage Tax Due (line 3 multiplied by 2.0%)..... | \$ _____ |
| 5. Penalties and Interest if Paid After the Due Date: | |
| A. Late Filing Penalty (line 4 multiplied by 5.0%)..... | \$ _____ |
| B. Late Payment Penalty (line 4 multiplied by 5.0%)..... | \$ _____ |
| C. Interest (1.0% of line 4 per month or fraction thereof)..... | \$ _____ |
| D. Total Penalties and Interest Due (Sum of lines 5A, 5B and 5C) | \$ _____ |
| 6. Total Due the Village of Schaumburg (add lines 4 and 5D)..... | \$ _____ |

I hereby affirm that the information presented in this return is taken from the books and records of the above named business and is true and correct to the best of my knowledge.

Signature and Title of Individual Preparing Return Telephone # Date

The information being provided is deemed confidential and will not be released unless the business approves the release. Release of Information Approved

Due Date: The completed tax return and payment of the tax liability must be received by the Village or postmarked on or before the last day of the calendar month succeeding the end of the monthly reporting period.

Instructions: A copy of the Illinois Department of Revenue Form ST-1 must accompany this food and beverage tax return.

The completed tax return and payment should be mailed to:
**Village of Schaumburg
 Finance Dept. - Food and Beverage Tax
 101 Schaumburg Court
 Schaumburg, IL 60193**

Any questions regarding the food and beverage tax should be directed to the Finance Department at 847-923-4532.

INSTRUCTIONS FOR PREPARING THE FOOD AND BEVERAGE TAX REGISTRATION FORM

SECTION A:

Provide the name, address, telephone number, and fax number of the retail facility located in Schaumburg.

SECTION B:

Provide the name or title of the individual who will be working at the Schaumburg retail facility who is to be considered the company's local agent with regard to collection of the Village's food and beverage tax.

SECTION C:

Provide the name, address and telephone number of the corporate office if different than the Schaumburg location.

SECTION D:

Describe the type of retail business you are going to be involved in.

Indicate the form of your business organization.

You must provide both your federal employee identification number (FEIN) and your Illinois Business Taxpayer (IBT) number.

You must indicate if you will be filing your state sales tax returns monthly, quarterly, semi-annually, or some other basis.

SECTION E:

The registration form is to be signed by the owner or officer of the business.

The signed registration form is to be returned prior to submittal of your first food and beverage tax return.

INSTRUCTIONS FOR COMPLETING THE FOOD AND BEVERAGE TAX RETURN

The return and tax payment must be received by the Village or postmarked on or before the last day of the calendar month succeeding the end of the sales tax reporting period.

A copy of the State sales tax form (ST-1) must accompany the food and beverage tax return.

Failure to file the tax return and St-1, and remit the taxes due, prior to the due date will result in penalties and interest being imposed. Non-compliance could also result in a hearing to revoke your business license.

The tax return must be signed by a representative of the business.

Food And Beverage Tax

§ 36.035 - DEFINITIONS.

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

ALCOHOLIC LIQUOR: Any alcohol, spirits, wine, or beer as defined in section 112.01 of this code which is sold at retail either for consumption on the premises where sold or is sold in its original package for consumption off the premises.

AMENDMENT TO FOOD AND BEVERAGE TAX RETURNS: In the event the owner and the operator of each retail food facility and each retail liquor facility within the village which has made payment of any food and beverage tax to the village and believes that said payment is in excess of what was legally required to be paid, that party shall have a period of one year from the date of payment to amend the food and beverage tax returns. The village shall process said amendment and repay any excess amount paid to the village for any fees collected within one year of the request being made.

FOOD AND BEVERAGE: Any and all material or commodities, whether solid, semisolid, or liquid (including both alcoholic and nonalcoholic liquid) used or intended to be used for human consumption, for enjoyment or nourishment of the human body. Food and beverages may be sold by a retail food facility for consumption off the premises or may be consumed within or upon the premises where the transaction or sale occurs.

PURCHASE AT RETAIL: To obtain food, beverages and alcoholic liquor for use or consumption in exchange for a consideration, whether in the form of money, credits, barter or any other nature, and not for resale.

RETAIL FOOD FACILITY: Any establishment licensed by the Village of Schaumburg or regulated by the state of Illinois, department of public health, and as defined as a retail food facility/establishment under the food service sanitation code or retail food store sanitation code, as amended, or as adopted and amended by the Village of Schaumburg.

It shall not include as follows: a) confectionery store, b) nut store, c) food store as defined in the above state codes except for the sale of prepared food or beverage from the food stores, d) churches, e) schools, f) hospitals, g) daycare centers, h) nursing homes, i) retirement centers or

similar residential care facilities, j) programs for the central preparation of meals to be delivered and consumed at private residences of invalids or the elderly, or k) other facilities of not for profit associations or corporations.

RETAIL LIQUOR FACILITY: Any establishment licensed under the provisions of title 11, chapter 112 of this code.

RETAILER: A person who sells or offers for sale food, beverages and alcoholic liquor for use or consumption and not for resale. Includes an individual, corporation, or partnership, or an officer or employee of any corporation (including a dissolved corporation), or a member or employee of any partnership, who as such officer, employee or member is under a duty to perform the act in respect of which the violation occurs.

(Ord. 2836, passed 8-11-1987; Am. Ord. 3030, passed 8-9-1988; Am. Ord. 95-11, passed 1-24-1995; Am. Ord. 04-096, passed 7-13-2004)

§ 36.036 - TAX IMPOSED.

Commencing on August 1, 1989, a tax in addition to any and all other taxes, is hereby levied and imposed upon the privilege of the retail purchase of "alcoholic liquor", food or beverages at any "retail food facility" or "retail liquor facility", as herein defined, within the village, at the rate of two percent (2%) of the purchase price of such alcoholic liquor, food or beverage, the ultimate incidence of and liability for payment of which shall be borne by the purchaser thereof.

(Ord. 2836, passed 8-11-1987; Am. Ord. 3196, passed 6-27-1989)

§ 36.037 - COLLECTION OF TAX BY RETAILER.

The owner and the operator of each retail food facility and each retail liquor facility within the village shall jointly and severally have the duty to collect and account for said tax from each purchaser at the time that the consideration for such purchase is paid.

(Ord. 2836, passed 8-11-1987)

§ 36.038 - BOOKS AND RECORDS.

The owner and the operator of each retail food facility and each retail liquor facility within the village shall, jointly and severally, have the duty to maintain complete and accurate books, records and accounts, showing the gross receipts for sales of food and beverage and alcoholic liquor and the taxes collected each day, which shall be made available in the village for examination and for audit by the village upon reasonable notice and during customary business hours.

(Ord. 2836, passed 8-11-1987)

§ 36.039 - TRANSMITTAL OF TAX COLLECTION.

The owner and the operator of each retail food facility and each retail liquor facility within the village shall jointly and severally, have the duty to cause to be filed a sworn return with the finance director for each such retail facility and/or for such licensed premises located in the village. Said return shall be prepared and submitted on forms prescribed by the village. Said return shall be filed with the village no later than the last day of the calendar month succeeding when the retailer occupation tax return, form RR-1-A, is due to the Illinois Department of Revenue. Said return shall also be accompanied by payment to the village of all taxes imposed by this subchapter which are due and owing for the period covered by said return. Said return shall also be accompanied with a copy of the return filed with the Illinois Department of Revenue covering the same reporting period.

(Ord. 2836, passed 8-11-1987; Am. Ord. 92-86, passed 7-28-1992; Am. Ord. 04-096, passed 7-13-2004)

§ 36.040 - PENALTIES AND INTEREST.

If any tax imposed by this subchapter is not paid when due, or any tax return and/or required supporting tax documentation is not filed when due, any interest and penalty shall be pursuant to section 36.170 of this chapter.

(Ord. 2836, passed 8-11-1987; Am. Ord. 90-34, passed 4-10-1990; Am. Ord. 93-129, passed 9-28-1993; Am. Ord. 04-096, passed 7-13-2004)

§ 36.041 - TRANSMITTAL OF EXCESS TAX COLLECTIONS.

If any person collects an amount upon a sale not subject to the tax imposed hereby but which amount is purported to be the collection of said tax, or if a person collects an amount upon a sale greater than the amount of the tax so imposed herein and does not for any reason return the

same to the purchaser who paid the same before filing the return for the period in which such occurred, said person shall account for and pay over those amounts to the village along with the tax properly collected.

(Ord. 2836, passed 8-11-1987; Am. Ord. 04-096, passed 7-13-2004)

§ 36.042 - ENFORCEMENT; LICENSE SUSPENSION OR REVOCATION.

Payment and collection of said tax and any late payment penalty may be enforced by action in any court of competent jurisdiction and failure to collect, account for and pay over said tax and any late payment penalty shall be cause for suspension or revocation of any village license issued for such retail facility or applicable to the premises thereof all in addition to any other penalty in this subchapter.

(Ord. 2836, passed 8-11-1987)

§ 36.043 - AGENT DESIGNATION.

Each and every owner and operator of any retail food facility and retail liquor facility within the Village of Schaumburg shall designate an individual, either by name or job title, to receive any written communication from the village regarding the food and beverage tax here imposed. Each person so designated shall be employed at a facility located within the Village of Schaumburg, and, for purposes of this section, may be referred to as "agent".

Each owner and operator of each facility may additionally designate an individual, either by name or job title, outside of the corporate limits of the Village of Schaumburg to receive the same information or inquiries provided to the person so designated within the village.

It shall be the obligation of each owner or operator of the facility to notify the village in writing via certified mail of any change of person so designated within ten (10) days of any change.

(Ord. 2836, passed 8-11-1987; Am. Ord. 00-104, passed 7-25-2000)

§ 36.044 - VIOLATIONS.

Any owner or operator of a retail food facility or a retail liquor facility operating within the village without a certificate of registration, or failing or omitting to pay said tax when due, or failing or omitting to collect, or to account for, or to pay over said tax and any late payment penalty, or failing to designate an individual to contact, or failing to maintain or allow examination of the required records shall, in addition to any other payment or penalty provided herein or elsewhere by law or ordinance, be subject to the penalty in section 10.99 of this Code.

(Ord. 00-104, passed 7-25-2000)

VILLAGE OF SCHAUMBURG
LOCALLY IMPOSED AND ADMINISTERED
TAX RIGHTS AND RESPONSIBILITIES ORDINANCE
TITLE 3, CHAPTER 36, OF THE SCHAUMBURG MUNICIPAL CODE

§ 36.160 TITLE.

This article shall be known as, and may be cited as, the "locally imposed and administered tax rights and responsibility ordinance."
(Ord. 01-04, passed 1-9-01)

§ 36.161 SCOPE.

The provisions of this article shall apply to the village's procedures in connection with all of the village's locally imposed and administered taxes.
(Ord. 01-04, passed 1-9-01)

§ 36.162 DEFINITIONS.

Certain words or terms herein shall have the meaning ascribed to them as follows:

ACT. Means the "Local Government Taxpayers' Bill of Rights Act."

CORPORATE AUTHORITIES. Means the Village's President and Board of Trustees.

LOCALLY IMPOSED AND ADMINISTERED TAX or TAX. Means each tax imposed by the village that is collected or administered by the village not an agency or department of the state. It does not include any taxes imposed upon real property under the property tax code or fees collected by the village other than infrastructure maintenance fees.

LOCAL TAX ADMINISTRATOR. The Village Finance Director, is charged with the administration and collection of the locally imposed and administered taxes, including staff, employees or agents to the extent they are authorized by the Local Tax Administrator to act in the Local Tax Administrator's stead. The Local Tax Administrator shall have the authority to implement the terms of this article to give full effect to this article. The exercise of such authority by the Local Tax Administrator shall not be inconsistent with this article and the Act.

VILLAGE. Means the Village of Schaumburg, Illinois.

NOTICE. Means each audit notice, collection notice or other similar notice or communication in connection with each of the village's locally imposed and administered taxes.

TAX ORDINANCE. Means each ordinance adopted by the village that imposes any locally imposed and administered tax.

TAXPAYER. Means any person required to pay any locally imposed and administered tax and generally includes the person upon whom the legal incidence of such tax is placed and with respect to consumer taxes includes the business or entity required to collect and pay the locally imposed and administered tax to the village.
(Ord. 01-04, passed 1-9-01)

§ 36.163 NOTICES.

Unless otherwise provided, whenever notice is required to be given, the notice is to be in writing mailed not less than seven calendar days prior to the day fixed for any applicable hearing, audit or other scheduled act of the Local Tax Administrator. The notice shall be sent by the Local Tax Administrator as follows:

(A) First class or express mail, or overnight mail, addressed to the persons concerned at the persons' last known address; or

(B) Personal service or delivery.
(Ord. 01-04, passed 1-9-01)

§ 36.164 LATE PAYMENT.

Any notice, payment, remittance or other filing required to be made to the village pursuant to any tax ordinance shall be considered late unless it is (a) physically received by the village on or before the due date, or (b) received in an envelope or other container displaying a valid, readable U.S. postmark dated on or before the due date, properly addressed to the village, with adequate postage prepaid.

(Ord. 01-04, passed 1-9-01)

§ 36.165 PAYMENT.

Any payment or remittance received for a tax period shall be applied in the following order: (a) first to the tax due for the applicable period; (b) second to the interest due for the applicable period; and (c) third to the penalty for the applicable period.

(Ord. 01-04, passed 1-9-01)

§ 36.166 CERTAIN CREDITS AND REFUNDS.

(A) The village shall not refund or credit any taxes voluntarily paid without written protest at the time of payment in the event that a locally imposed and administered tax is declared invalidly enacted or unconstitutional by a court of competent jurisdiction. However, a taxpayer shall not be deemed to have paid the tax voluntarily if the taxpayer lacked knowledge of the facts upon which to protest the taxes at the time of payment or if the taxpayer paid the taxes under duress.

(B) The statute of limitations on a claim for credit or refund shall be four or less years after the end of the calendar year in which payment in error was made. The village shall not grant a credit or refund of locally imposed and administered taxes, interest, or penalties to a person who has not paid the amounts directly to the village.

(C) The procedure for claiming a credit or refund of locally imposed and administered taxes, interest or penalties paid in error shall be as follows:

(1) The taxpayer shall submit to the Local Tax Administrator in writing a claim for credit or refund together with a statement specifying:

(a) The name of the locally imposed and administered tax subject to the claim;

(b) The tax period for the locally imposed and administered tax subject to the claim;

(c) The date of the tax payment subject to the claim and the cancelled check or receipt for the payment;

(d) The taxpayer's recalculation, accompanied by an amended or revised tax return, in connection with the claim; and

(e) A request for either a refund or a credit in connection with the claim to be applied to the amount of tax, interest and penalties overpaid, and, as applicable, related interest on the amount overpaid; provided, however, that there shall be no refund and only a credit given in the event the taxpayer owes any monies to the village.

(2) Within ten days of the receipt by the Local Tax Administrator of any claim for a refund or credit, the Local Tax Administrator shall either:

(a) Grant the claim; or

(b) Deny the claim, in whole or in part, together with a statement as to the reason for the denial or the partial grant and denial.

(3) In the event the Local Tax Administrator grants, in whole or in part, a claim for refund or credit, the amount of the grant for refund or credit shall bear interest at the rate of 2% per annum, based on a year of 365 days and the number of days elapsed, from the date of the overpayment to the date of mailing of a refund check or the grant of a credit.

(Ord. 01-04, passed 1-9-01)

§ 36.167 AUDIT PROCEDURE.

Any request for proposed audit pursuant to any local administered tax shall comply with the notice requirements of this article.

(A) Each notice of audit shall contain the following information:

(1) The tax;

(2) The time period of the audit; and

(3) A brief description of the books and records to be made available for the auditor.

(B) Any audit shall be conducted during normal business hours and if the date and time selected by the Local Tax Administrator is not agreeable to the taxpayer, another date and time may be requested by the taxpayer within seven days after the originally designated audit and during normal business hours.

(C) The taxpayer may request an extension of time to have an audit conducted. The audit shall be conducted not less than seven days nor more than 30 days from the date the notice is given, unless the taxpayer and the Local Tax Administrator agreed to some other convenient time. In the event taxpayer is unable to comply with the audit on the date in question, the taxpayer may request another date within the seven days, approved in writing, that is convenient to the taxpayer and the Local Tax Administrator.

(D) Every taxpayer shall keep accurate books and records of the taxpayer's business or activities, including original source documents and books of entry denoting the transactions which had given rise or may have given rise to any tax liability, exemption or deduction. All books shall be kept in the English language and shall be subject to and available for inspection by the village.

(E) It is the duty and responsibility of every taxpayer to make available its books and records for inspection by the village. If the taxpayer fails to provide the documents necessary for audit within the time provided, the Local Tax Administrator may issue a tax determination and assessment based on the Tax Administrator's determination of the best estimate of the taxpayer's tax liability.

(F) If an audit determines there has been an overpayment of a locally imposed and administered tax as a result of the audit, written notice of the amount of overpayment shall be given to the taxpayer within 30 days of the village's determination of the amount of overpayment.

(G) In the event a tax payment was submitted to the incorrect local governmental entity, the Local Tax Administrator shall notify the local governmental entity imposing such tax.
(Ord. 01-04, passed 1-9-01)

§ 36.168 APPEAL.

(A) The Local Tax Administrator shall send written notice to a taxpayer upon the Local Tax Administrator's issuance of a protestable notice of tax due, a bill, a claim denial, or a notice of claim reduction regarding any tax. The notice shall include the following information:

- (1) The reason for the assessment;
- (2) The amount of the tax liability proposed;
- (3) The procedure for appealing the assessment; and
- (4) The obligations of the village during the audit, appeal, refund and collection process.

(B) A taxpayer who receives written notice from the Local Tax Administrator of a determination of tax due or assessment may file with the Local Tax Administrator a written protest and petition for hearing, setting forth the basis of the taxpayer's request for a hearing. The written protest and petition for hearing must be filed with the Local Tax Administrator within 45 days of receipt of the written notice of the tax determination and assessment.

(C) If a timely written notice and petition for hearing is filed, the Local Tax Administrator shall fix the time and place for hearing and shall give written notice to the taxpayer. The hearing shall be scheduled for a date within seven days of receipt of the written protest and petition for hearing, unless the taxpayer requests a later date convenient to all parties.

(D) If a written protest and petition for hearing is not filed within the 45 day period, the tax determination, audit or assessment shall become a final bill due and owing without further notice.

(E) Upon the showing of reasonable cause by the taxpayer and the full payment of the contested tax liability along with interest accrued as of the due date of the tax, the Local Tax Administrator may reopen or extend the time for filing a written protest and petition for hearing. In no event shall the time for filing a written protest and petition for hearing be reopened or extended for more than 90 days after the expiration of the 45 day period.
(Ord. 01-04, passed 1-9-01)

§ 36.169 HEARING.

(A) Whenever a taxpayer or a tax collector has filed a timely written protest and petition for hearing under Section 36.168 of this chapter, the Local Tax Administrator shall conduct a hearing regarding any appeal.

(B) No continuances shall be granted except in cases where a continuance is absolutely necessary to protect the rights of the taxpayer. Lack of preparation shall not be grounds for a continuance. Any continuance granted shall not exceed 14 days.

(C) At the hearing the Local Tax Administrator shall preside and shall hear testimony and accept any evidence relevant to the tax determination, audit or assessment. The strict rules of evidence applicable to judicial proceedings shall not apply.

(D) At the conclusion of the hearing, the Local Tax Administrator shall make a written determination on the basis of the evidence presented at the hearing. The taxpayer or tax collector shall be provided with a copy of the written decision.

(Ord. 01-04, passed 1-9-01)

§ 36.170 INTEREST AND PENALTIES.

In the event a determination has been made that a tax is due and owing, through audit, assessment or other bill sent, the tax must be paid within the time frame otherwise indicated.

(A) Interest. The village hereby provides for the amount of interest to be assessed on a late payment, underpayment, or nonpayment of the tax, to be 1% per month, or fraction thereof.

(B) Late filing and payment penalties. If a tax return is not filed within the time and manner provided by the controlling tax ordinance, a late filing penalty of 5% of the amount of tax required to be shown as due on a return shall be imposed; and a late payment penalty of 5% of the tax due shall be imposed. If no return is filed within the time or manner provided by the controlling tax ordinance and prior to the village issuing a notice of tax delinquency or notice of tax liability, then a failure to file penalty shall be assessed equal to 25% of the total tax due for the applicable reporting period for which the return was required to be filed. A late filing or payment penalty shall not apply if a failure to file penalty is imposed by the controlling ordinance.

(Ord. 01-04, passed 1-9-01)

§ 36.171 ABATEMENT.

The Local Tax Administrator shall have the authority to waive or abate any late filing penalty, late payment penalty or failure to file penalty if the Local Tax Administrator shall determine reasonable cause exists for delay or failure to make a filing.

(Ord. 01-04, passed 1-9-01)

§ 36.172 INSTALLMENT CONTRACTS.

The village may enter into an installment contract with the taxpayer for the payment of taxes under the controlling tax ordinance. The Local Tax Administrator may not cancel any installment contract so entered unless the taxpayer fails to pay any amount due and owing. Upon written notice by the Local Tax Administrator that the payment is 30 days delinquent, the taxpayer shall have 14 working days to cure any delinquency. If the taxpayer fails to cure the delinquency within the 14 day period or fails to demonstrate good faith in restructuring the installment contract with the Local Administrator, the installment contract shall be canceled without further notice to the taxpayer.

(Ord. 01-04, passed 1-9-01)

§ 36.173 STATUTE OF LIMITATIONS.

The village, through the Local Tax Administrator, shall review all tax returns in a prompt and timely manner and inform taxpayers of any amounts due and owing. The taxpayer shall have 45 days after receiving notice of the reviewed tax returns to make any request for refund or provide any tax still due and owing.

(A) No determination of tax due and owing may be issued more than four years after the end of the calendar year for which the return for the applicable period was filed or for the calendar year in which the return for the applicable period was due, whichever occurs later.

(B) If any tax return is not filed or if during any four-year period for which a notice of tax determination or assessment may be issued by the village, the tax paid was less than 75% of the tax due, the statute of

limitations shall be six years maximum after the end of the calendar year in which the return for the applicable period was due or end of the calendar year in which the return for the applicable period was filed.

(C) No statute of limitations shall apply if a fraudulent tax return was filed by the taxpayer.

§ 36.174 VOLUNTARY DISCLOSURE.

For any locally imposed and administered tax for which a taxpayer has not received a written notice of an audit, investigation, or assessment from the Local Tax Administrator, a taxpayer is entitled to file an application with the Local Tax Administrator for a voluntary disclosure of the tax due. A taxpayer filing a voluntary disclosure application must agree to pay the amount of tax due, along with interest of 1% per month, for all periods prior to the filing of the application but not more than four years before the date of filing the application. A taxpayer filing a valid voluntary disclosure application may not be liable for any additional tax, interest, or penalty for any period before the date the application was filed. However, if the taxpayer incorrectly determined and underpaid the amount of tax due, the taxpayer is liable for the underpaid tax along with applicable interest on the underpaid tax, unless the underpayment was the result of fraud on the part of the taxpayer, in which case the application shall be deemed invalid and void. The payment of tax and interest must be made by no later than 90 days after the filing of the voluntary disclosure application or the date agreed to by the Local Tax Administrator. However, any additional amounts owed as a result of an underpayment of tax and interest previously paid under this section must be paid within 90 days after a final determination and the exhaustion of all appeals of the additional amount owed or the date agreed to by the Local Tax Administrator, whichever is longer.

(Ord. 01-04, passed 1-9-01)

§ 36.175 PUBLICATION OF TAX ORDINANCES.

Any locally administered tax ordinance shall be published via normal or standard publishing requirements. The posting of a tax ordinance on the Internet shall satisfy the publication requirements. Copies of all tax ordinances shall be made available to the public upon request at the Village Clerk's office.

(Ord. 01-04, passed 1-9-01)

§ 36.176 INTERNAL REVIEW PROCEDURE.

The Local Tax Administrator shall establish an internal review procedure regarding any liens filed against any taxpayers for unpaid taxes. Upon a determination by the Local Tax Administrator that the lien is valid, the lien shall remain in full force and effect. If the lien is determined to be improper, the Local Tax Administrator shall:

- (A) Timely remove the lien at the village's expense;
- (B) Correct the taxpayer's credit record; and
- (C) Correct any public disclosure of the improperly imposed lien.

(Ord. 01-04, passed 1-9-01)

§ 36.177 APPLICATION.

This article shall be liberally construed and administered to supplement all of the village's tax ordinances. To the extent that any tax ordinance is in conflict with or inconsistent with this article, this ordinance shall be controlling.

(Ord. 01-04, passed 1-9-01)

Sales Tax

The State of Illinois administers and collects a sales tax on the purchase of goods and merchandise. A portion of the tax is remitted to municipalities and other government agencies. The total tax rate depends in which municipality and county the purchase is made.

The following sales tax rate breakdown presents detailed information on the sales tax rate distribution. The village receives only a small portion of the total sales tax collected.

Questions regarding the collection of sales tax should be directed to the Illinois Department of Revenue.

**STATE SALES TAX RATES
WITHIN THE VILLAGE OF SCHAUMBURG
EFFECTIVE JANUARY 1, 2016**

	Cook County	DuPage County
TAX ON GENERAL MERCHANDISE		
State of Illinois	5.00%	5.00%
Cook County	.25%	
Du Page County		.25%
Village of Schaumburg	1.00%	1.00%
Regional Transportation Authority	1.00%	.75%
Village of Schaumburg Home Rule Sales Tax	1.00%	1.00%
Cook County Home Rule Sales Tax	1.75%	0.00%
TOTAL TAX ON GENERAL MERCHANDISE	10.00%	8.00%
*TAX ON LIQUOR AND PREPARED FOODS	2.00%	2.00%
TOTAL TAX ON PREPARED FOOD AND BEVERAGE	12.00%	10.00%
TAX ON GROCERIES & DRUGS		
Village of Schaumburg	1.00%	1.00%
Regional Transportation Authority	1.25%	0.75%
TOTAL TAX ON GROCERIES & DRUGS	2.25%	1.75%

*** The Village of Schaumburg imposes a 2 percent food and beverage tax that is remitted directly to the village by retailers subject to collecting the tax.**

*** The Village of Schaumburg imposes an 8 percent hotel and motel tax that is remitted directly to the village by hotel operators subject to collecting the tax.**