



*(Omitted text is unaffected by this ordinance)*

3. ~~[Reserved]~~ “Delivery Company” shall mean a business that enters into an agreement with a place for eating, pursuant to which the business, through its employees, agents or independent contractors, receives food and drink orders, accepts customer payments, delivers food and drinks to customers, and has an obligation under State law to collect sales and/or use tax on such orders and remit the tax to the Illinois Department of Revenue.

*(Omitted text is unaffected by this ordinance)*

### **3-30-050 Occasional or de minimis sales.**

A place for eating whose liability for the tax imposed by this chapter would, in the absence of this section, be less than or equal to \$200.00 in an annual tax year (July 1 through June 30) shall not be required to file a return or make any payment of tax with regard to that tax and annual tax year; provided, however, that this section shall not be available to any place for eating that has separately stated and charged the tax to its customers during that annual tax year, nor shall it apply to sales made through a Delivery Company.

### **3-30-055 Collection and remittance responsibilities of Delivery Companies.**

It shall be the duty of each Delivery Company to collect the tax imposed by this chapter from the customer, remit the tax to the department, and file returns with the department, in accordance with Section 3-30-060 of this chapter, on all orders for which it has an obligation under State law to collect sales and/or use tax. In the event that a Delivery Company fails to collect or remit the tax required to be collected by this section, the Delivery Company shall be liable to the City for the amount of such tax, plus any attendant interest and penalties.

### **3-30-060 Tax payments and returns.**

A. Each place for eating shall pay or remit the tax imposed by this chapter to the department in accordance with either Section 3-4-187 (payment of actual tax liabilities) or Section 3-4-188 (payment of estimated taxes) of this Code, unless the tax is collected and remitted by a Delivery Company.

A.1. Each Delivery Company, for its delivery orders, shall remit the tax imposed by this chapter to the department in accordance with Section 3-4-187 of this Code.

B. Tax returns shall be filed with the department on an annual basis on or before August 15 of each year in accordance with Sections 3-4-186 and 3-4-189 of this Code.

*(Omitted text is unaffected by this ordinance)*

**SECTION 2.** This ordinance shall take full force and effect on July 1, 2021, unless the Comptroller determines, in his or her sole discretion, that additional time is needed to effectuate this ordinance. If the Comptroller so determines, the department shall prominently post a notice of the delayed effective date on the Department of Finance website on or before June 20, 2021. Any such delayed effective date shall be no later than October 1, 2021.