



Monthly Liquor Tax Return

The Village of Oak Park
Finance Department
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For the month of _____ 20 _____

CALCULATE REMITTANCE

- 1. Business Name _____
- 2. Business Address _____

- 3. Owner/Manager Name _____
Business Phone Number _____
- 4. Federal Employee ID Number _____
- 5. Mailing Address (if different from Line 2) _____

- 6. Net Taxable Receipts from Sales of Liquor \$ _____
- 7. Amount of 3% Tax Collected (Line 6 x .03) \$ _____
- 8. Less Retainer (Line 7 x .02) \$ _____
- 9. Amount of Tax Due \$ _____
- 10. Penalty for Filing Late (Line 9 x .02)* \$ _____
- 11. Total Amount Due \$ _____
(Add Line 9 and Line 10)

I declare that I have examined this return and to the best of my knowledge and believe it is true and correct.

Signature _____

Title _____

Date _____

* See reverse side #5 & #6

1. TAX IMPOSED: A tax is hereby levied and imposed upon the privilege of purchasing alcoholic liquor from a lawfully licensed liquor dealer in the Village of Oak Park at retail within the Village at a rate of three percent (3%) of the purchase price, exclusive of any other tax charged for such alcoholic liquor. However, the dealer may retain an amount of money equal to two percent (2%) of the total tax due as compensation for services rendered in the collection and payment of such tax.

2. LIABILITY FOR PAYMENT:

A. The ultimate incidence of and liability for payment of said tax shall be borne by the person who seeks the privilege of purchasing beverages containing alcoholic liquor from such lawfully licensed liquor dealer, said person hereinafter referred to as “consumer.”

B. The tax herein levied shall be paid in addition to any and all other taxes and charges. It shall be the duty of the owner, operator or manager of every lawfully licensed liquor dealer to secure said tax from the consumer and pay over to the Village of Oak Park said tax under the rules and regulations prescribed by the Village Manager and reviewed and approved by the President and Board of Trustees and as otherwise provided in this Article.

3. FILING OF RETURN: The owner or owners of each lawfully licensed liquor dealership within the Village of Oak Park shall file tax returns showing tax receipts received during each month period on forms prescribed by the Village Manager. The returns shall be due on or before the 30th day of the calendar month succeeding the end of the monthly filing period. At the time of filing said returns, the owner shall pay to the Village of Oak Park all taxes due for the period to which the tax return applies.

4. PROCEEDS TO BE PAID TO FINANCE DEPARTMENT: All proceeds resulting from the imposition of the tax under this Article, including penalties shall be paid to the Finance Department of the Village of Oak Park and shall be credited to and deposited in the General Fund of the Village.

5. FAILURE TO PAY TAX: *If for any reason any tax is not paid when due a penalty at the rate of two percent (2%) per month on the amount of tax which remains unpaid shall be due and owing.* Whenever any person shall fail to pay and tax as herein provided, the Village Attorney upon the request of the Village Manager, shall bring or cause to be brought on action to enforce the payment of said tax on behalf of the Village of Oak Park in any Court of competent jurisdiction.

6. PENALTY: Any person found guilty of violating, disobeying, omitting, neglecting, refusing to comply with, resisting, or opposing the enforcement of any of the provisions of this Article except when otherwise specifically provided, upon conviction thereof, shall be punished by a fine of not less than five hundred dollars (\$500.00). Each day of violation shall constitute a separate and distinct offense.

7. SUSPENSION OR REVOCATION OF LICENSE FOR FAILURE TO PAY TAX HEARING: In addition to other penalties authorized by this action, the local Liquor Control Commissioner may revoke or suspend any license issued by him if he determines the licensee has failed to comply with the duties imposed under this Article. However, no such license shall be so revoked or suspended except after a public hearing by the local Liquor Control Commissioner with a three-day written notice to the licensee affording the licensee an opportunity to appear and defend. This hearing will be held pursuant to the rules, regulations and authority provided the Liquor Control Commissioner pursuant to Chapter 3 of the Code of the Village of Oak Park. The suspension or revocation of the liquor license shall not release or discharge the owner, manager or operator of the lawfully licensed liquor dealer from his civil liability for payment of the tax nor prosecution of said offense.
