

The public market managers and developers

2025 MARKET SEASON VENDOR MANUAL

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WHAT YOU NEED TO KNOW BEFORE YOUR FIRST DAY AT MARKET

• **DIRECTIONS:** Here is a link to the google map created for the markets so that you can navigate easily to your destination.

https://drive.google.com/open?id=1U3MG18vDpoJV7z1XgLXHtleI5QM&usp=sharing

- You will receive an email from the market supervisor the evening prior to each event with your booth assignment and any other special instructions for the market. It is your responsibility to look for and review this email prior to attending. If you have a question prior to market, please reach out directly to that market supervisor (see page 7 for supervisor contact information).
- **SET UP** begins 1.5 hours before the market opens if you do not know your booth assignment at market do not arrive earlier than this. If you set up in the wrong spot you may be asked to move.
- We provide a French Market Canopy at all locations *except Barrington, Elmhurst and Pioneer Court markets. Vendors must bring their own 10x10 tents to these markets. *Wheaton is a combination of market canopies(13x6.5), vendor tents (10x10) and open air space under the pavilion (10x10 and 13x6.5 space). Communicate directly with the Wheaton Market manager if you are only able to accept a certain type of space.
- FRENCH MARKET CANOPY All participants including nonprofit/chamber members are responsible for rolling out/tying down your canopy prior to the open of the market and must roll it back properly before you leave or if weather conditions present that threaten to break the canopy (refer to hazardous weather policy) The supervisor at your market will teach you the proper way to roll out and roll back your canopy.
- **10x10 TENTS** Vendors must properly weight all 4 corners of their tent with a MINIMUM of 20lbs per leg on any market day and heavier weights as the chance for wind increases.
- **YOUR DISPLAY:** Everyone (including non-profits and chamber participants) must bring their own tables, chair, and display. The dimensions of your booth will be 13 feet wide x 6.5 feet deep when you are assigned a French Market Canopy and 10x10 in your own tent.
- **FOOD VENDORS:** You are responsible for contacting the sanitarian for the market(s) you will be attending and for acquiring the appropriate food permitting for the event. Sanitarian information is on page 10.
- **ARRIVING LATE/LEAVING EARLY** Vendors will be fined \$10 every time they arrive late (after the open of the market) or leave early (before the close of the market).
- WHAT IF I SELL OUT? That is awesome! We ask that you stay in your booth until the end of the event so that all our guests know you are at market maybe next week they will come earlier. Vendors that consistently sell out before the close of the market and find it a hardship to stay until the end of the market hours will have the option of moving to a smaller market.

- **PARKING** Wheaton has a limited number of reserved paid parking spaces on the market site. There is ample street parking around this market and most vendors do not purchase parking. If you do not have reserved parking spot at the Wheaton market you must unload and move your vehicle to off site parkingprior to setting any display up in your booth. Please carefully review the Wheaton parking and unloading procedures included in this manual so that you do not have an unpleasant experience at this market. All our other markets offer either complementary parking on the market site or street parking near the market in accordance with locally permitted use. In all markets other than Pioneer Court you will be able to pull up near your booth to load and unload and then will relocate your vehicle to approved parking areas. Pioneer Court participants will be provided with additional information on parking.
- ELECTRICITY Not all markets have electricity, and you may be required to bring a generator. If you require electricity, please contact the supervisor before your first market date to make sure this amenity is available to you. We do not provide electricity for computers, tablets, phones, lighting, fans, or cash registers. If we can offer electricity to you, you must provide your own weatherproof extension cord(s) of the appropriate length and may need to cover the cord to prevent a trip hazard for guests.
- BAD WEATHER POLICY: Our markets are rain or shine events and we do not cancel them. In the event of extremely severe weather, we may not be able to set up canopies and we may need to temporarily suspend operations until conditions improve. Please review the severe weather guidelines for more information on procedures. <u>There are no refunds for dates that are adversely affected by inclement weather. Contact Leslie to see if you miss a date due to weather to see if you may qualify for a comp day at one of our community markets.
 </u>
- **Cancellation Policy:** If you cancel > 7 days prior to the event you may roll your booth fee to another date or location, but the fee is non-refundable. If you cancel less than 7 days prior to the event you lose your booth fee for the day. If you do not show up for an event and you fail to notify the supervisor or the office prior to the start of the market you lose your booth fee and will also be fined an additional \$20.00 no show fee. We may take exception to this policy if there is an emergency that precluded you from notifying us of your absence.
- PRODUCE VENDORS
 - Organic Certification Must be prominently always displayed. Certified organic produce must be segregated from non-organic so that there is no confusion for the public.
 Vendors that use organic pesticides are not considered organic – you must be certified to make this statement to the public.
 - Origin of Produce: All produce must be sourced regionally (Illinois and bordering states as well as Michigan) unless pre-approved by the Manager prior to the event. The origin (State) for every produce item sold must be posted in a highly visible place during all market hours. If all produce comes from one location vendor may utilize one banner in their booth that expresses this (i.e., all produce is grown at our farm located at 1464 Main Street Coloma Michigan). If any produce is sourced, you may not use a banner with this wording. Each item sold must be prominently labeled as to its origin. No produce may be imported from another country. Vendors not complying will be fined up to \$500.00 and may be banned from future participation at market.
- **Sampling food at the market**: If you are preparing or sampling a consumable product at market you must be properly permitted. This includes produce vendors that cut and sample product. Vendors sampling food at market must have either an Illinois Sampling permit or a temporary

food permit from the local health department. Please check with the local sanitarian in the list provided in this manual to confirm what they require.

- Vendors selling food for consumption that is prepared at the market must apply for a TEMPORARY FOOD PERMITS for each market location. Be sure to have your permit available for inspection at your first event. Our office can assist you in this process and a list of sanitarians per county is provided in this packet.
- DIRECTIONS: Here is a link to the google map created for the markets so that you can navigate easily to your destination.
 <u>https://drive.google.com/open?id=1U3MG18vDpoJV7z1XgLXHtlel5QM&usp=sharing</u>

MARKET CONTACT INFORMATION

Who do I Contact?

With a routine question:

Office line 312.575.0286 or bensidounmarkets@gmail.com

With a request to add or cancel a market greater than 48 hours prior to the market

Office line 312.575.0286 or bensidounmarkets@gmail.com

Urgent/ emergency calls less than 48 hours prior to market

Call or text the Market Supervisor listed below. If no answer, call Leslie's cell 630.638.5872. Keep calling/texting until you reach a person or get a response. Do not leave a voicemail or send an email if the content is urgent

This includes

- Day of market cancellations
- Late arrival at market

Regarding issues that come up during market:

Call or find the supervisor immediately or call Leslie 630.638.5872

This includes:

- Report a hazardous condition at the market
- You must leave the market early
- You have arrived at market and can't find the market supervisor.

Market contact infor	mation	>48 hours before event please email Leslie <48 hours please text or call supervisor		
Market	Supervisor	Cell Phone	email	Supervisors that have booth
Barrington	Terra Azukas	847.924.1640	terramarkakis@gmail.com	no booth
Geneva	Sandi Andre	630.204.6244	sandi7777@aol.com	Andre Acres
Lisle	Paula Gleason	630.222-3403	paula_gleason@yahoo.com	Lisle Chamber
Nettlehorst	Bob Pardon	630.292.6244	bobpardon@aol.com	Andre Acres
Elmhurst	Mike Valdez	630.333.7165	french.market.assistant@gmail.com	Barking Spot Bakery
Pioneer Court	Mike Valdez	630.333.7167	french.market.assistant@gmail.com	Barking Spot Bakery
Western Springs	Leslie Cahill	630.638.5872	lcahill90@gmail.com	no booth
Wilmette	Mike Valdez	630.333.7165	french.market.assistant@gmail.com	Barking Spot Bakery
Wheaton	Sandi Andre- Pardon	630.204.6244	sandi7777@aol.com	Andre Acres
Ravinia Food Truck	Mike Valdez	630.333.7165	french.market.assistant@gmail.com	no booth
Rolling Meadows	Terra Azukas	847.924.1640	terramarkakis@gmail.com	no booth
Roselle	Gina Bogus	630.327.5048	g2bogus@comcast.net	KMR Farms
West Dundee	Keri Slattery	847.431.4376	kslatter72@gmail.com	no booth
Manager-ALL MKTS	Leslie Cahill	630.638.5872	lcahill90@gmail.com	

When in doubt call or text Leslie's cell phone 630.638.5872 -DO NOT EMAIL

HAZARDOUS WEATHER PROCEDURE

All vendors should check the weather forecast before coming out to market. Should there be a chance of severe weather – please use any technology you have at your disposal (tablets, smart phones, computers) to remain up to date on changing weather conditions. Notify the Site supervisor immediately if you believe that hazardous weather is approaching the market.

Severe Weather Approaching:

High winds, strong storms, tornado watch

- Any time a vendor feels that weather threatens their product or safety they should notify the supervisor that they are leaving. Vendors are responsible for rolling back canopies prior to leaving the market UNLESS dangerous weather is upon the market.
- The supervisor will make every effort to be aware of changing weather conditions and will attempt to give vendors a 30-minute notice of approaching severe weather.
- Upon notice of approaching severe weather conditions by the supervisor, as time permits vendors will be required to roll back canopies, take down tents, secure inventory and then seek shelter. Do not obstruct the driving aisle around the market at any time. You are creating a much greater hazard by potentially trapping people on the market site.
- Operations will be immediately suspended and remain suspended until the Supervisor reports that the weather has stabilized. Vendors are not obligated to return.
- Vendors should always remain alert, should a vendor become aware of impending severe weather notify the supervisor immediately

Tornado Warning

• Should tornado warning sirens be engaged immediately leave your booth and seek shelter

Thunder heard or Lightening seen at market

- On-Site Supervisor will immediately suspend operations at the market and instruct vendors and customers to seek shelter immediately.
- The market will remain closed for 30 minutes and can re-open at that time
- Every time thunder is heard, or lightening is seen this procedure will start again

Vendor rights and responsibilities

- Bensidoun USA markets are "rain or shine" events. Should the market suspend operations, open late or close early due to weather conditions vendors are not entitled to any refund of booth fees.
- Vendors may at any time cease operations and notify the Supervisor that they will leave the market without penalty should weather conditions arise that they feel would be detrimental to their product. Markets are "rain or shine," and vendors are not entitled to any refund of booth fee.
- Vendors that choose to cease operations, or not set up, or that choose to leave early due to weather conditions must notify the supervisor of their decision.

WHEATON FRENCH MARKET PARKING/SET UP/BREAK DOWN POLICIES

Wheaton is our largest and busiest market and is also a challenging market to work at because of the size of our lot. To avoid problems and potential loss of dates at this market please come in aware of and ready to follow the below policies

ALL VENDORS:

- The market is a pedestrian walkway between 8AM and 2PM and vehicles may not drive on the site between these hours
- ANYONE FOUND VIOLATING THESE POLICIES MAY LOSE ALL FUTURE DATES AT THIS MARKET

PART TIME/FULL TIME VENDORS WITHOUT RESERVED PARKING

- Arrive between 6:00AM-6:30AM
- Quickly unload your inventory/table/chairs (DO NOT SET ANYTHING UP)
- Move vehicle to a legal street/parking garage parking spot
 - Abide by City of Wheaton posted parking hours and restrictions.
 - Parking garage on Willow and Cross will ticket vendors that park on level one, please be sure to park on level 2 or 3.
 - VENDORS ARE NOT PERMITTED TO PARK ON LIBERTY DRIVE BETWEEN MAIN AND CROSS AND WILL LOSE ALL MARKET DATES SHOULD THEY DO SO. THIS AREA IS COMPLETELY RESERVED FOR CUSTOMERS.
 - o If you leave your vehicle on the market site between 8-2 you will be fined \$90.00
- Walk back to your booth and begin your set up and be ready for business by 8AM
- At the end of the market break down your inventory/display prior to retrieving vehicle. Vendors that bring their car back on the lot prior to breaking down their booth will lose all future dates at Wheaton French Market.
- Park in front of your booth and load packed inventory
- Move vehicle off market sight immediately.

FULL TIME/DISABLED VENDORS WITH RESERVED PARKING

- Park in the spot assigned to you
- Unload and set up your booth

SANITARIAN/HEALTH INSPECTOR CONTACT

County	Community	Sanitarian	Phone	Email		
Dupage	Wheaton	Sam Hardin/Dan Stromquiest	630.221.7185	sam.hardin@dupagehealth.com, Dan.Stromquist@dupagehealth.org		
	Glen Ellyn/Lisle	Marian Koval/Shannon Murphy	630.221.6113	Maria.Koval@dupagehealth.org, Shannon.Murphy@dupagehealth.org		
	Roselle	Paige Taylor/ Julia Loveless	630-221-5313	Paige.Taylor@dupagehealth.org, Julia.Loveless@dupagehealth.org		
	Elmhurst	Bridget O'Grady/Nicole Hutten		Bridget.OGrady@dupagehealth.org, Nicole.Hutten@dupagehealth.org		
	https://www.dupagehealth.org/204/Temporary-Food-Services					
Kane	Geneva	Nick Wall	630.208.3806	wallnicholas@co.kane.il.us		
	https://kanehealth.com/Do	ocuments/Environmental%20Fees%20Permits%20	0and%20Ordinances/20			
Cook	Wilmette	Lisa Brosnan	(847) 853-7520	brosnanl@wilmette.com		
	https://www.wilmette.gov/195/Temporary-Food-Events					
	Western Springs	Lynne Hoette	224.257.0774	healthinspector@wsprings.com, echenelle@wsprings.com		
	https://wsprings.com/DocumentCenter/View/6082/Temporary-Food-Permit-ApplicationFAQ-PDF?bidId=					
	Barrington	Demetrios Tzoras	847-818-2844	dtzoras@cookcountyhhs.org		
	Rolling Meadows	Kerry Abdullah		AbdullahK@cityrm.org		
	pdf of food permit info is nested under the Food permitting link on the BE A VENDOR page					
	Nettelhorst	CDPH	Must have a Summer Festival Food Service Sanitation Certified employee			
	https://www.chicago.gov/city/en/depts/cdph/provdrs/food_safety/svcs/enroll_in_a_foodsanitationcertificationcourse.html					
ake	https://www.lakecountyil.g	ov/DocumentCenter/View/3241/Temporary-Eve	nt-Application-PDF			

Bensidoun USA, Inc. Midwest Markets – 2025 season Vendor Rules and Regulations

Vendors and their staff are required to review and abide by these rules and regulations

For these rules and regulations, "Market Hours" means the advertised hours of operation. "Promoter" means Bensidoun USA, Inc., "Space," means the area rented by the Vendor from the Promoter. "Vendor" means an applicant confirmed to participate in a market by the Promoter. "Vendors" means each applicant confirmed to participate in a market by the Promoter reserves the right to adjust the rules and regulations as it deems necessary or appropriate to better serve the buying public, maintain fair market competition among Vendors or respond to changing conditions or circumstances. All Vendors will be promptly notified of any such changes.

1. Vendors must comply with all applicable Federal, State, and local laws, rules, and regulations, including, but not limited to, those related to health and licensing. Food Vendors are responsible for complying with applicable health and sanitation requirements and must be permitted by the County Health Departments of the markets they attend.

2. Vendors offering food products must provide an ACORD certificate of Commercial Liability Insurance listing Bensidoun USA, Inc. (405 N Wabash #3404, Chicago, IL 60611) as additional insured prior to participation in the market.

3. Vendors are required to provide their Illinois tax registration License number before attending any market and are responsible for collecting and reporting all applicable Federal, state, and local taxes to the Illinois Department of Revenue. Bensidoun USA is required to report vendor information for each market to the Illinois Department of Revenue Special Events Unit on a monthly basis as well as to any local bodies of government wishing to verify sales tax collections at the event. For more information on sales tax filing visit https://tax.illinois.gov/individuals/fairs.html.

4. The Promoter has the right to restrict products sold or displayed by Vendor to those that Promoter deems appropriate for a family audience. In addition, Vendors shall only sell products that are of excellent quality, which they have lawfully obtained, manufactured, or grown.

5. Vendors must be prepared to sell at the start of market hours and must continue to sell until the close of market hours and will be banned from market participation after the third violation of arriving late or leaving early. Loading and unloading will occur only before and after market hours.

6. Vendors must haul out any garbage generated during business and must leave their booth's space swept clean of any refuse.

7. Vendors will abide by the parking/loading and unloading rules and regulations of the Markets that such Vendor participates in. Vendors may not park anywhere on the market site during hours of operation without express permission by the site supervisor. Vendors may not unload/load their vehicle(s) from the drive-through aisle of the Market. At the end of the market, Vendors must pack up all goods completely before bringing a vehicle on the site for loading.

8. Vendors must keep their spaces as clean as possible during Market Hours and will always be polite with customers, using their best efforts to enthusiastically sell their products.

9. Vendors will cooperate with and participate in promotions organized by the Promoter (for example, contributing a reasonable amount of vendor product towards Market customer giveaways) and may be asked to provide information for publicity.

10. If Promoter determines, in its sole discretion, that Vendor is not selling appropriate products, or that Vendor or its employee's conduct is inappropriate at any point in time, the Promoter may request the Vendor vacate its space immediately. The Vendor agrees to comply with any such request. The Promoter will have the right to prohibit any such Vendor from leasing future space.

11. In markets where Bensidoun USA provides the canopy, the Vendor will ensure that the canopy over its space is fully rolled out and securely tied to the framework at a minimum of 6 points (4 corners, 1 center front, and one center back) and will inspect the canopy over its space regularly during the Market Hours to ensure that it remains securely tied. The Vendor understands that the canopy may become untied during the market especially on windy or gusty days and Vendor will be especially alert and vigilant at these times. The Vendor will report any defects in the canopy fabric, woodwork, ties, and framework to the Promoter immediately. If Promoter advises Vendor that Promoter deems the approaching weather conditions hazardous, Vendor shall untie and roll back the canopy. Vendor understands that severe injury may result if the canopy detaches from the framework and becomes airborne due to high wind and accepts responsibility for any negligence on its part if this occurs. Vendor must roll back their canopy(s) at end of market day.

12. Vendors using their own tents must properly weigh the tent.

13. Vendor acknowledges and agrees that assignment of booth location at each French or Farmers Market on each date is in the sole and absolute discretion of Bensidoun USA, Inc. and its agents. Assignment to Vendor of a booth location at a French or Farmers Market on a specific date does not guarantee or constitute an agreement by Bensidoun USA, Inc. to provide that same location to Vendor on future dates.

14. Vendor acknowledges and agrees a) Vendor shall not be entitled to a refund for any fees paid for failure to participate in a Bensidoun USA, Inc. Market that such vendor has been accepted to; and b) Vendor shall be assessed a \$20.00 cancellation penalty if such vendor fails to provide 24-hour cancellation notification.

15. Vendor certifies that all persons assisting in the Vendor's booth have read and fully understands these rules and regulations and will abide by them.

16. Vendor understands that none of the following conditions guarantees participation by such vendor in a particular market and/or for a particular date or a particular vendor space in a market: 1) the receipt of this application, 2) the acceptance of this application by Bensidoun USA, 3) the designation of eligibility status of a Vendor to participate in the Bensidoun USA, Inc. markets on either a full-time or part-time basis, 4) payment by vendor or 5) prior participation by a Vendor in any market. Bensidoun USA retains the right at any time, including during the operation of a market, to reject participation of a vendor in a market in its sole discretion, and to issue a refund of vendor payment as the vendor's sole remedy. At the sole discretion of Bensidoun USA, any payment received for a market may be reallocated by Bensidoun USA to 1) a different date, location or time based on events that occur after the remittance of payment; 2) or to any outstanding fees /penalties owed to Bensidoun USA, Inc. by vendor. This application will be used by Bensidoun USA, Inc. to assess vendors for their appropriateness and potential eligibility for participation in specific Bensidoun USA Midwest Markets.

17. All decisions regarding the eligibility of a vendor for participation in a market will be made solely at the discretion of Bensidoun USA, Inc. and shall not be contestable by vendor.

18. I agree to abide by the ADVERTISING POLICY Distribution of any form of advertising or business promotion at any Bensidoun USA Inc. French or Farmers Market is prohibited with the following exceptions. A.) Advertising or Business Promotion is for a Bensidoun USA, Inc. Event OR B.) Advertising or Business promotion is distributed by the vendor listed in the advertising or business promotion and the vendor name, name of business and location of business is identical to the vendor name, name of business and location user USA, Inc. and no other vendor, group of vendors or event or location that represents or utilizes multiple vendors may be represented in any manner in the advertising or business

promotion OR C.) Advertising or business promotion has been approved by Bensidoun USA, Inc. Midwest market Manager or Senior Executive officer prior to distribution. Vendors distributing advertising or Business promotion outside of these guidelines will immediately be banned from any future participation in a Bensidoun USA, Inc. market.

19. By completing this application vendor understands and agrees that this information may be released to other agencies and used in marketing/advertising campaigns.

20. Vendors, excluding service vendors, must sell a physical product at the market. The markets may not be used as a business expo, downline recruiting event or home party lead generator.

21. Produce vendors must clearly display the origin (State) of all their products during all market hours and produce must be regional (Illinois and States bordering Illinois) unless prior written approval from Bensidoun USA has been given and may not be imported from outside of the USA.

22. Vendors are solely responsible for all payments for confirmed dates and may not share or sublet its booth(s).

23. There is no smoking allowed within 20 feet of any portion of the market

24. Vendors may not bring animals to market (including dogs) unless the animal is kept in a kennel

25. In the event an individual market season should (a) begin later or end earlier than as set forth in this Vendor Application, or (b) be canceled in its entirety, Licensor shall: (x) notify all Vendors whose reservations have been affected by such change, and (y) within 120 days of such notification, refund any unused portion of rent paid or deposited by each such Vendor for the market season that has been modified, less any outstanding financial obligation owed by such Vendor to Licensor as determined by Licensor in its reasonable discretion, including, but not limited to, any other market rents, fees or fines due from such Vendor to Licensor. Such refund shall constitute each such Vendor's only recourse against Licensor about any such market season modifications."

26. In the event the hours of operation, days of operation or location of a market should materially change from the terms set forth in this Vendor Application and such changes are unacceptable to a Vendor, such Vendor must deliver to Licensor a written objection to such changes. Within 120 days of Licensor's receipt of such written objection, Licensor shall refund any unused portion of rent paid or deposited by such Vendor for the market that has been modified, less any outstanding financial obligation owed by such Vendor to Licensor as determined by Licensor in its reasonable discretion, including, but not

limited to, any other market rents, fees or fines due from such Vendor to Licensor. Such refund shall constitute such Vendor's only recourse against Licensor about any such market modifications. For these rules and regulations, "Market Hours" means the advertised hours of operation. "Promoter" means Bensidoun USA, Inc., "Space," means the area rented by the Vendor from the Promoter. "Vendor" means an applicant confirmed to participate in a market by the Promoter. "Vendors" means each applicant confirmed to participate in a market by the Promoter reserves the right to adjust the rules and regulations as it deems necessary or appropriate to better serve the buying public, maintain fair market competition among Vendors or respond to changing conditions or circumstances. All Vendors will be promptly notified of any such changes.



David Pileski Mayor Amanda Hausman Village Clerk

Village of Roselle 31 South Prospect Street Roselle, Illinois 60172-2023 (630) 980-2000 *www.roselle.il.us* Administrative Fax: (630) 980-8558 General Village Fax: (630) 980-0824

Dear Business Owner,

As a business operating at events held in the Village of Roselle, there are two tax ordinances that apply to your business.

 Home Rule Sales Tax: The ordinance sets a home rule sales tax rate of 1.50%. The tax applies to "high tax" items and will be payable to the State when you file your ST-1 and/or ST-2. Base sales tax and Home Rules sales tax in Roselle are as follows:

> DuPage County Base Sales Tax Rate: 7.0% Home Rule Sales Tax Rate: 1.50% Total Sales Tax Payable to the State: 8.50%

2) Food & Beverage Tax: The ordinance sets a food and beverage tax rate of 1.25%. The tax applies to any and all solids, semi-solids, liquids, powder, alcoholic beverages, and non-alcoholic beverages that have been prepared for immediate consumption. This includes all packaged beer, wine and liquor sold at retail. Please see the enclosed food and beverage tax guide for businesses. The tax is payable to the Village on a monthly basis and the return can be filed and the payments made on the Village's website at www.roselle.il.us/Payments. Click "File and Pay Locally Imposed Taxes". The tax and return are due by the 20th day of the month following the reporting period, and we strongly encourage completing both online. E-check payments are accepted at no extra charge.

If you have any questions, please contact the Finance Department at (630) 980-2000 or <u>financedept@roselle.il.us</u>.

Thomas W. Oakl

Sincerely, Thomas W. Dahl Finance Director

Food and Beverage Tax Guide for Businesses

Effective September 1, 2024, the Village of Roselle Food and Beverage Tax is imposed on the purchase price of prepared food, alcoholic and nonalcoholic drinks prepared for immediate consumption, and alcoholic beverages sold in original container for consumption off-premises at a rate of one and one-quarter percent (1.25%).

Does the Food and Beverage Tax apply to my business?

The Food and Beverage Tax applies to retail liquor facilities (establishments that require any class of liquor license) and retail food facilities (restaurants, bakeries, food trucks, catering services, coffee shops, cocktail lounges, bowling alleys, hotels, etc.). Exempt vendors/facilities are listed on page 2.

You must collect and pay the Food and Beverage Tax if you sell packaged alcohol and/or make retail sales of food and beverages prepared for immediate consumption and/or off-premises consumption.

Taxable sales include, but are not limited to:

- All products sold in restaurants (including carry out and drive-thru orders) and food trucks
- All restaurant-style products sold by a grocery store, convenience store, or other place of eating, such as prepared chicken, hot soup, ice cream cones, and food items selected under a heat lamp
- Catering for all events held within Village of Roselle limits
- A can or bottle of beer, mixed drink, or dispensed soft drink served to a diner in a sit-down restaurant or a customer at a bar
- Brewed coffee, fountain drinks, or other beverages prepared for immediate consumption on-premises or off-premises
- All packaged beer, wine, or liquor sold at retail

Prepared food includes any and all solids, semi-solids, liquids, powder, alcoholic beverages, and non-alcoholic beverages that have been prepared for immediate consumption.

Exempt Facilities/Vendors

The Food and Beverage Tax is **not** imposed on the following:

- Daycare centers and nursing homes providing food and beverages in a contractual agreement
- Facilities of not-for-profit associations like churches and schools
- Vending machines

What items are not included in the Food and Beverage Tax?

Products that are prepared off-site in packages ready for retail sale and not for immediate consumption. Examples of products exempt from the Food and Beverage Tax include:

- Confectionery (candy) and nuts sold in original packaging
- Prepared food items sold by churches, schools, daycares, hospitals, nursing and retirement homes, or other not-for-profit facilities
- Non-alcoholic beverages sold in hermetically sealed containers (ex: a 2-liter of soda or sealed juice container)
- Common grocery items like bread, milk, eggs, and frozen foods that are in their original packaging and not prepared for immediate consumption
- Non-food or non-liquor sales, e.g., t-shirts, hats, etc.

Filing Tips and Frequently Asked Questions

Taxes must be paid by the 20th day of the month following the reporting period. Complete the <u>Food and Beverage Tax Return Form</u>. The tax can be filed and paid online at <u>www.roselle.il.us/Payments</u> or by mailing or delivering your tax payment, return, and ST-1 to Village Hall.

Businesses may retain 1% of the tax collected if the payment and return is filed by the due date. If the return is filed late, interest of one (1) percent per month commencing as of the first day of the month following the month for which the tax was due will be assessed.

Do caterers have to pay the Food and Beverage Tax?

Yes. Catering for all events held within Village of Roselle limits is subject to this tax, regardless of where the caterer's place of business is located. *(continued next page)*

The tax does not apply to events sponsored by non-for-profit organizations with sales tax exemptions. The tax does not apply to goods (linens, plates, etc.) if distinctly priced separately in the event contract.

Roselle-based businesses catering events outside Village limits are not subject to Roselle's Food and Beverage Tax, but will need to check local regulations for any applicable taxes.

Do I collect and remit food and beverage taxes for sales made through food ordering and delivery services like DoorDash or GrubHub?

If a food ordering or delivery service lists/advertises food or drink for sale for your business and they collect payment for you, they should also collect the food and beverage tax and remit it to the Village. Please confirm with the delivery service that they are collecting and remitting the tax for you.

Do liquor stores need to report sales of packaged non-alcoholic beverages?

Only report sales for packaged liquor sold at retail. Do not include sales of any non- alcoholic items.

Do I need to file the Food and Beverage Tax return if I have no applicable sales to report?

Yes. You must file a signed return form for each monthly reporting period.

How do I file if I have more than one site?

If you make retail sales from more than one site you must file a separate Food and Beverage Tax Return for each site.

Is gratuity to be included in the cost of the meal?

No. The tax is paid on purchase price. Purchase price does not include amounts paid as gratuities for employees.