



Publication 117

April 2024

Metropolitan Pier and Exposition Authority (MPEA) Food and Beverage Tax

About this publication

The focus of this publication is for businesses who file Form ST-4, Metropolitan Pier and Exposition Authority (MPEA) Food and Beverage Tax Return.

Knowing how Illinois tax laws and the MPEA Act apply to your business can save you time and money. The information included in this publication provides restaurants, other food and beverage establishments, and marketplace facilitators who have food and beverage sales, from locations within MPEA boundaries, with the sales tax information needed to collect the proper amount of tax due, and to file returns correctly.

As a retailer of food and beverages within the MPEA boundaries, you are responsible for

- collecting the correct amount of tax on every food and beverage sale you make,
- properly documenting the tax-exempt sales you make,
- sending the tax you have collected with your properly completed Form ST-4, by the due date, to the Illinois Department of Revenue (IDOR), and
- keeping complete and accurate books and records for all food and beverage sales.

For additional information related to these topics see IDOR's statutes and regulations available on the Illinois General Assembly website at ilga.gov.

The information in this publication is current as of the date of the publication. Please visit our website at tax.illinois.gov to verify you have the most current revision.

This publication is written in the plain writing style so the tax information is easier to understand. As a result, we do not directly quote Illinois statutes or the Illinois Administrative Code. The contents of this publication are informational only and do not take the place of statutes, rules, or court decisions. For many topics covered in this publication, we have provided a reference to the applicable section or part of the Illinois Administrative Code for further clarification or more detail. All of the sections and parts referenced can be found in Title 86 of the Code.

Taxpayer Bill of Rights

You have the right to call the Department of Revenue for help in resolving tax problems.

You have the right to privacy and confidentiality under most tax laws.

You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.

You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.

If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

For more information about these rights and other Department procedures, you may write us at the following address:

Problems Resolution Office
Illinois Department of Revenue
PO Box 19014
Springfield, IL 62794-9014

For information or forms, visit IDOR's website at: tax.illinois.gov

Contents

Legal Reference3

Overview3

General Information

What are the MPEA food and beverage boundaries?3

How do I determine if I am making sales within the MPEA food and beverage boundaries?4

MPEA Lake Michigan Area Boundaries Map5

What is the tax rate?6

On what sales must I collect and pay the MPEA Food and Beverage tax?6

Does the Leveling the Playing Field for Illinois Retail Act affect the MPEA Food and Beverage tax?6

How does the Leveling the Playing Field for Illinois Retail Act affect food and beverage sales by food and beverage establishments within MPEA boundaries made through a marketplace facilitator?6

What are the MPEA Food and Beverage tax responsibilities of a marketplace facilitator?7

Registration and Filing Information

Are there any different registration requirements if I am a marketplace facilitator?8

What books and records must I keep?8

What forms are required and when are they due?8

Is there an incentive for paying the MPEA Food and Beverage tax collected on time?8

Legal References

Statutory

Statutory - 70 ILCS 210/13(b)

Regulation

86 Ill. Adm. Code 131.107(c)(1)(C)

Overview

The MPEA Food and Beverage tax is a local retailers' occupation tax administered by IDOR. The tax is imposed on sales, within MPEA boundaries, of food prepared for immediate consumption, alcoholic beverages, and soft drinks.

This publication provides businesses who have food and beverage sales from locations within MPEA boundaries, including restaurants, other food and beverage establishments, and marketplace facilitators, with the information needed to collect the proper amount of tax due and to file returns correctly.

As a retailer of food and beverages within the MPEA boundaries, you are responsible for

- collecting the correct amount of tax on every applicable food and beverage sale you make,
 - properly documenting the tax-exempt sales you make,
 - sending a payment for the tax with your properly completed [Form ST-4, MPEA Food and Beverage Tax Return](#), by the due date, to IDOR, and
 - keeping complete and accurate books and records for all food and beverage sales.
-

General Information

What are the MPEA food and beverage boundaries?

The MPEA food and beverage tax may be levied within all or any part of the following described areas:

1. that portion of the City of Chicago located within the following area: Beginning at the point of intersection of the Cook County - DuPage County line and York Road, then North along York Road to its intersection with Touhy Avenue, then east along Touhy Avenue to its intersection with the Northwest Tollway, then southeast along the Northwest Tollway to its intersection with Lee Street, then south along Lee Street to Higgins Road, then south and east along Higgins Road to its intersection with Mannheim Road, then south along Mannheim Road to its intersection with Irving Park Road, then west along Irving Park Road to its intersection with the Cook County - DuPage County line, then north and west along the county line to the point of beginning; and
2. that portion of the City of Chicago located within the following area: Beginning at the intersection of West 55th Street with Central Avenue, then east along West 55th Street to its intersection with South Cicero Avenue, then south along South Cicero Avenue to its intersection with West 63rd Street, then west along West 63rd Street to its intersection with South Central Avenue, then north along South Central Avenue to the point of beginning; and
3. that portion of the City of Chicago located within the following area: Beginning at the point 150 feet west of the intersection of the west line of North Ashland Avenue and the north line of West Diversey Avenue, then north 150 feet, then east along a line 150 feet north of the north line of West Diversey Avenue extended to the shoreline of Lake Michigan, then following the shoreline of Lake Michigan (including Navy Pier and all other improvements fixed to land, docks, or piers) to the point where the shoreline of Lake Michigan and the Adlai E. Stevenson Expressway extended east to that shoreline intersect, then west along the Adlai E. Stevenson Expressway to a point 150 feet west of the west line of South Ashland Avenue, then north along a line 150 feet west of the west line of South and North Ashland Avenue to the point of beginning.

How do I determine if I am making sales within the MPEA food and beverage boundaries?

In many instances, you can determine this by using the Zip code. The following Zip codes are entirely within the Metropolitan Pier and Exposition Authority (MPEA) boundaries. If you are located in one of these Zip codes, you are liable for the MPEA Food and Beverage Retailers' Occupation Tax.

60601	60602	60603	60604	60605
60606	60607	60610	60611	60642
60654	60661	60663	60664	60665
60666*	60668	60669	60670	60671
60672	60673	60674	60675	60678
60679	60680	60681	60682	60683
60684	60685	60686	60687	60688
60689	60690	60691	60692	60693
60694	60695	60696	60697	60698
60699				

****O'Hare airport is entirely within Zip code 60666.***

For the following Zip codes, which are partially within the MPEA boundaries, you must determine if you are within the Lake Michigan area or Midway Airport boundaries. If you are located in one of these Zip codes and are within the Lake Michigan area or Midway Airport boundaries, you are liable for the MPEA Food and Beverage Retailers' Occupation Tax.

60608	60614	60615	60622	60638
60657				

Lake Michigan area boundaries

- Northern boundary is 150 feet north of the north side of Diversey Avenue.
- Western boundary is 150 feet west of the west side of Ashland Avenue.
- Southern boundary is the south side of Stevenson Expressway.
- Eastern boundary is the shoreline of Lake Michigan, including Navy Pier and all other improvements fixed to land, docks, or piers.

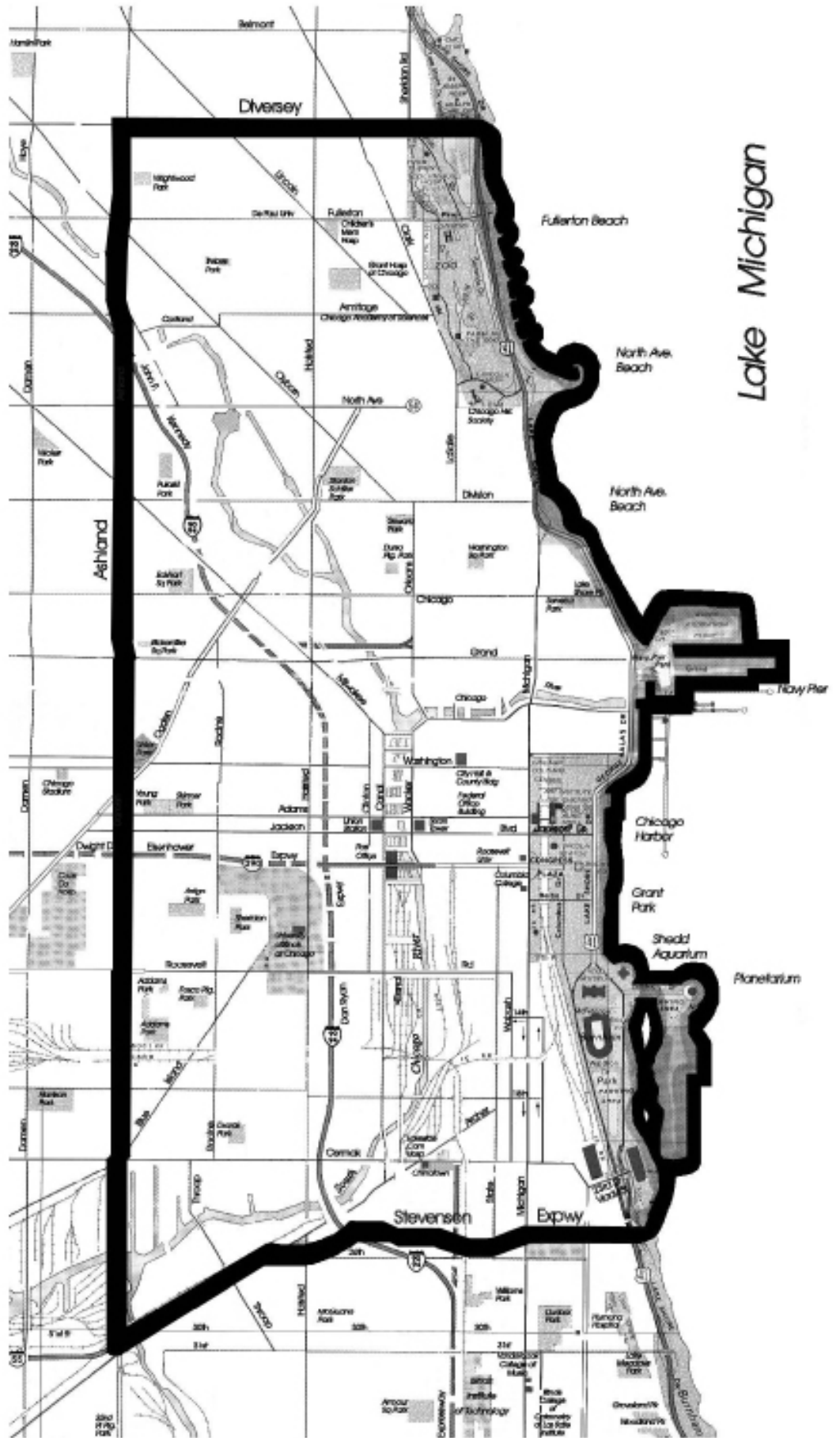
Midway Airport boundaries

- Northern boundary is the south side of 55th street.
- Western boundary is the east side of Central Avenue.
- Southern boundary is the north side of 63rd Street.
- Eastern boundary is the west side of Cicero Avenue.

See the MPEA boundaries map for further details.

Note: The Zip codes listed in this publication should only be used as an aid to determine whether sales at a location are subject to the MPEA food and beverage tax. Use the [MyTax Illinois Tax Rate Finder](#) to determine if a location is within the MPEA boundaries.

Metropolitan Pier and Exposition Authority (MPEA)
Lake Michigan area boundaries map



What is the tax rate?

The MPEA Food and Beverage tax rate is 1 percent (.01) of gross receipts.

On what sales must I collect and pay the MPEA Food and Beverage tax?

You must collect and pay the MPEA Food and Beverage tax if you make retail sales of prepared food, alcoholic beverages, or soft drinks from locations within the MPEA boundaries and your sales are for consumption

- on the premises;
- off the premises, if more than 50 percent of your gross receipts are from the sale of prepared food, alcoholic beverages, and soft drinks prepared for immediate consumption; or
- on boats and other watercraft, such as tour boats, departing from and returning to the shoreline of Lake Michigan, whose business locations are within the MPEA boundaries.

In general, if you are selling prepared food, alcoholic beverages, or soft drinks for which you collect and pay the sales tax at the “high rate” (on Lines 4a and 4b on Form ST-1, Sales and Use Tax and E911 Surcharge Return), you must collect and pay the MPEA Food and Beverage tax.

This includes restaurants, coffee shops, cafeterias, concession stands, snack shops, street vendors, and food delivery services that are marketplace facilitators.

Note: For **street vendors**, the MPEA Food and Beverage tax is due for prepared food and beverages sold within the MPEA boundaries, no matter where the vendor’s permanent business is located.

Note: For **food delivery services**, the MPEA Food and Beverage tax is due for the delivery of food or beverages to any address when the food or beverage is sold by a food and beverage establishment located within MPEA boundaries.

Does the Leveling the Playing Field for Illinois Retail Act affect the MPEA Food and Beverage tax?

Under the Leveling the Playing Field for Illinois Retail Act, effective October 1, 2021, marketplace facilitators making sales of food and beverage from establishments located within MPEA boundaries are responsible for collecting and remitting the MPEA Food and Beverage tax. Food and beverage establishments, located within MPEA boundaries, who sell through a marketplace facilitator will no longer be responsible for the MPEA Food and Beverage tax. The marketplace facilitator will be responsible.

How does the Leveling the Playing Field for Illinois Retail Act affect food and beverage sales by food and beverage establishments within MPEA boundaries made through a marketplace facilitator?

Effective October 1, 2021, for sales made over a marketplace, a marketplace facilitator, who meets or exceeds a tax remittance threshold, is responsible for collecting and remitting the MPEA Food and Beverage tax on behalf of food and beverage establishments located within MPEA boundaries. Generally, food delivery services are marketplace facilitators.

Marketplace facilitators must certify to the food and beverage establishments located within MPEA boundaries that they are responsible for collecting and remitting all state and local Retailers’ Occupation Tax (ROT), including the MPEA Food and Beverage tax. The MPEA Food and Beverage tax of 1 percent is imposed only on sales made by food and beverage establishments located within MPEA boundaries (origin based). The destination of the food delivery does not affect MPEA Food and Beverage tax.

In addition to collecting and remitting the MPEA Food and Beverage tax, marketplace facilitators are liable for state and local ROT (such as the Home Rule Municipal ROT, the Home Rule County ROT, Regional Transportation Authority ROT, and Chicago Soft Drink tax, if applicable) at the rate in effect at the location to which the food or beverages are shipped or delivered or at which possession is taken by the purchaser (destination based).

For example, Fast Eats is a food delivery service that is a marketplace facilitator. Fast Eats sells a meal from Sally’s Restaurant, which is located within MPEA boundaries, to a purchaser on East 26th Street in Chicago, which is outside MPEA boundaries. Even though the delivery is not within MPEA boundaries, the MPEA Food and Beverage tax is due because Sally’s Restaurant sells food or beverage for on-premises consumption within MPEA boundaries (origin based). In addition, state sales tax, county home rule tax, municipal home rule tax, and Regional Transportation Authority tax at the rate for the address on East 26th Street is due (destination based). If canned or bottled soft drink was sold with the meal, then Chicago Soft Drink tax is also due.

If you sell through a marketplace that does not meet a tax remittance threshold, you, as the food and beverage establishment located within MPEA boundaries, are responsible to collect and remit the MPEA Food and Beverage tax on all your food or beverage sales.

Marketplace facilitators and the food and beverage establishment must maintain in their books and records the certification that the marketplace facilitator is liable for collecting and remitting all state and local ROT, including the MPEA Food and Beverage tax. IDOR encourages food and beverage establishments to contact their marketplace facilitators with any questions regarding the certification.

For further information about marketplace facilitators and tax remittance thresholds, visit the ***Out-of-State Sales Resource Page***. See [Destination-Based Sales Tax Assistance Effective January 1, 2021](#), for more information about destination-based sales.

What are the MPEA Food and Beverage tax responsibilities of a marketplace facilitator?

Effective October 1, 2021, for sales made over a marketplace, a marketplace facilitator, who meets or exceeds a tax remittance threshold, is liable for collecting and remitting the MPEA Food and Beverage tax on behalf of food and beverage establishments located within MPEA boundaries. In other words, if a marketplace facilitator meets or exceeds a tax remittance threshold, it must collect and remit the MPEA Food and Beverage tax for sales made on behalf of food and beverage establishments located within MPEA boundaries.

If a marketplace facilitator makes its own sales of food or beverages separately from the food and beverage establishments, located within MPEA boundaries, then its own food and beverage sales may be subject to the MPEA Food and Beverage tax. When the marketplace facilitator, located within MPEA boundaries, is making its own sales of food or beverages, it must collect and remit MPEA Food and Beverage Tax.

A marketplace facilitator must register for separate MPEA Food and Beverage tax accounts; one account for sales made on behalf of marketplace sellers (marketplace facilitator account) and a separate account for its own food and beverage sales. Likewise, a marketplace facilitator must file separate Forms ST-4 when remitting the MPEA Food and Beverage tax; one Form ST-4 for their marketplace facilitator sales and a separate Form ST-4 for their own food and beverage sales.

Marketplace facilitators must certify to their sellers that the marketplace facilitator is assuming the rights and duties as the retailer under the Retailers' Occupation Tax Act and is collecting State and local ROT. [Form CRT-63, Sales Through Marketplace Facilitator Certificate](#), or other similar form, is proof that the marketplace facilitator will collect and remit the taxes indicated on the certificate to IDOR for sales made on behalf of the marketplace seller over its marketplace.

Registration and Filing Information

Are there any different registration requirements if I am a marketplace facilitator?

Marketplace facilitators must register for two separate MPEA Food and Beverage tax accounts, one to report sales made on behalf of marketplace sellers (marketplace facilitator account) and the other to report their own sales. Marketplace facilitators must check the marketplace facilitator checkbox on Form REG-1 when registering their marketplace facilitator account through [MyTax Illinois](#). When registering by mail or fax, marketplace facilitators must attach [Schedule REG-1-MKP, Marketplace Facilitator Information](#), to Form REG-1. See our [Business Registration page](#) for additional registration information.

What books and records must I keep?

A marketplace seller must maintain books and records for all sales made through a marketplace even if the marketplace facilitator has assumed the responsibility for collecting and remitting the taxes.

A marketplace facilitator must maintain books and records for all sales made through the marketplace and provide these records to IDOR upon request. The books and records must contain the name, address, and FEIN of all marketplace sellers making sales through the marketplace.

The requirements for keeping books and records can be found in [Publication 113, Retailer's Overview of Sales and Use Tax, Prepaid Wireless E911 Surcharge, and Illinois Telecommunications Access Corporation \(ITAC\) Assessment](#).

What forms are required and when are they due?

- [Form ST-4, MPEA Food and Beverage Tax Return](#) | [Instructions](#)
 - [Form ST-7, Multiple Site Form](#) | [Instructions](#)
 - File and pay your Form ST-4 tax electronically or mail your Form ST-4 to:
ILLINOIS DEPARTMENT OF REVENUE
RETAILERS' OCCUPATION TAX
SPRINGFIELD IL 62776-0001
 - The ST-4 is due monthly, quarterly, or annually, based on the taxpayer's average monthly liability. IDOR determines how often the return must be filed.
 - A monthly return is due the 20th day of the month following the month for which the return is filed.
 - A quarterly return is due the 20th day of the month following the quarter for which the return is filed.
 - An annual return is due January 20th of the year following the year for which the return is filed.
- [Form ST-4-X, Amended MPEA Food and Beverage Tax Return](#) | [Instructions](#)
 - [Form ST-7-X, Amended Multiple Site Form](#) | [Instructions](#)
 - File and pay your Form ST-4 tax electronically or mail your Form ST-4-X to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Is there an incentive for paying the MPEA Food and Beverage tax collected on time?

Yes. If you file your return and pay the tax on time, you are allowed a discount of 1.75 percent of the tax you collected on receipts from sales. If you are selling through a marketplace facilitator, the marketplace facilitator claims the discount. A food and beverage establishment cannot claim the discount on sales made over a marketplace in cases where the marketplace facilitator is the retailer.

Visit our website at tax.illinois.gov.

For specific phone number and email contacts see our [Contact Us](#) page.

Call us at **1 800 732-8866, 217 782-3336, or 1 800 544-5304** (TTY).

Write us at Illinois Department of Revenue, PO Box 19001, Springfield, IL 62794-9001.

Call our 24-hour Forms Order Line at **1 800 356-6302**.

