

City of Countryside
Additional Taxes

Restaurant Tax 1.00%

Pursuant to 65 Illinois Compiled Statutes 5/11-42-5, except as otherwise provided by this chapter, a tax is hereby imposed on each place for eating located in the City. The rate of the tax shall be one percent (1%) of the selling price of all food and beverages sold at retail by the place for eating. (Ordinance: O9-15-O, 3-25-2009)

Vehicle Fuel Tax \$.04/gallon

A tax is hereby imposed upon the privilege of purchasing or using, in the City of Countryside, vehicle fuel purchased in a sale at retail. The tax shall be at a rate of four cents (\$0.04) per gallon of vehicle fuel. The ultimate incidence of and liability for payment of the tax shall be upon the purchaser or user of the vehicle fuel, and nothing in this chapter shall be construed to impose a tax upon the occupation of selling or distributing vehicle fuel. It shall be a violation of this chapter for any distributor or retail dealer to fail to add this tax to the retail price of vehicle fuel or to absorb the tax. The tax shall be in addition to any and all other taxes. (Ordinance: 09-06-O/11-22-O/16-18-O). The Vehicle Fuel Tax shall be collected by each vehicle fuel distributor who sells such fuel to a retail vehicle fuel dealer – the retail dealer shall collect the tax from the purchaser.

Hotel Tax 5.00%

There is levied and imposed a tax equal to five percent (5%) of the rent charged for the privilege and use of renting a hotel room within the City for each twenty four (24) hour period or any portion thereof for which a daily or weekly room charge is made, provided that the tax shall not be levied and imposed on any permanent resident or on a person who works and lives in the same hotel.

Self Storage Facility Tax 5.00%

There is imposed hereby and shall accrue and shall be collected a user fee as herein provided upon the rental or leasing of any individual storage space in the City at the rate of five percent (5%) of the gross rental or leasing charge. The ultimate incidence of a liability for payment of the user fee imposed by the Section shall be borne by the occupant of any such individual storage space. The user fee shall be in addition to any and all other taxes. It shall be the duty of every owner of every self storage facility to collect the user fee from the occupant and pay over to the City Treasurer the user fee under the rules and regulations prescribed by the Mayor and City Council and as otherwise provided by this Section. (Ordinance: 00-15-O, 4-26-2000)

Electric Utility Tax Variable (see chart below)

Pursuant to section 8-11-2 of the Illinois Municipal Code² and any and all other applicable authority, a tax is imposed upon the privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the City at the following rates, calculate on a monthly basis for each purchaser:

1. For the first 2,000 kilowatt hours used or consumed in a month: 0.61 cents per kilowatt hour;
2. For the next 48,000 kilowatt hours used or consumed in a month: 0.40 cents per kilowatt hour;
3. For the next 50,000 kilowatt hours used or consumed in a month: 0.36 cents per kilowatt hour;
4. For the next 400,000 kilowatt hours used or consumed in a month: 0.35 cents per kilowatt hour;
5. For the next 500,000 kilowatt hours used or consumed in a month: 0.34 cents per kilowatt hour;
6. For the next 2,000,000 kilowatt hours used or consumed in a month: 0.32 cents per kilowatt hour;
7. For the next 2,000,000 kilowatt hours used or consumed in a month: 0.315 cents per kilowatt hour;
8. For the next 5,000,000 kilowatt hours used or consumed in a month: 0.31 cents per kilowatt hour;
9. For the next 10,000,000 kilowatt hours used or consumed in a month: 0.305 cents per kilowatt hour; and
10. For all electricity used or consumed in excess of 20,000,000 kilowatt hours in a month: 0.30 cents per kilowatt hour.