



CITY OF EVANSTON
RETAIL SINGLE USE BAG TAX

1. **FEE LEVIED:** A fee is levied on the sale of single use bags in City of Evanston at retail at a rate of \$0.10 cents per bag pursuant to Ordinance 1-O-23. A qualifying retail establishment may retain an amount of money equal to \$0.05 cents per single bag of the total fee due as compensation for the collection of the fee and the remaining \$0.05 cents shall be remitted it to the Village.
2. **LIABILITY FOR PAYMENT:** A qualifying retail establishment's customer must pay the \$0.10 cents fee to purchase a single use bag. B. The fee shall be paid in addition to any and all other taxes and charges for the purchase of a single-use bag.
3. **FILING OF RETURN:** A qualifying retail establishment within Evanston must file a report of all transactions subject to the fee on or before the 20th day of each month. At the time of filing, the owner or operator shall pay to the City of Evanston all fees due for the period to which the fee return applies.
4. **PENALTY:** Any qualifying retail establishment that fails to pay the fee or file a return in violation of the Village Code is subject to a fine of not less than \$100.00. Each day a violation occurs shall constitute a separate and distinct offense.
5. **SUSPENSION OR REVOCATION OF A BUSINESS LICENSE:** In addition to the penalty set forth above, the City Manager or their designee may revoke or suspend a qualifying retail establishment's business license if it is determined the qualifying retail establishment has failed to comply with the duties imposed under the above sections after notice. The suspension or revocation of a license shall not release or discharge the qualifying retail establishment from its liability to pay the fee or from any other penalties authorized by this section.

Payment Options:

- Pay in person. Bring Payment Form, to the City Collector's Office at the Civic Center, 2100 Ridge Ave, Evanston, IL, OR
- Mail completed Payment Form along with a check for the tax due to:
City of Evanston
Attn: City Collector's Office
909 Davis Street
Evanston, IL 60201

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PAYMENT FORM

Statement of Tax Receipts under the Provisions of City of Evanston, Municipal Code, Title 8, Chapter 25, "Retail Single Use Bag Tax". This return must be filed on or before the 20th day of the calendar month, succeeding the end of the monthly filing period.

A single check may be issued for multiple locations; however a separate tax statement is required for each store location and month.

Please mark (X) the appropriate month for payment

January____ April____ July____ October____
 February____ May____ August____ November____
 March____ June____ September____ December____

Corporation/Partnership Name: _____

DBA: _____

Evanston Street Address of Business: _____

SINGLE USE BAG FEE CALCULATION

Number of taxable retail single use bags	
Total bag fees collected (Multiply line 1 by \$0.10)	\$
Administrative Fee Deduction (Multiply line 1 by \$0.05)	\$
Tax amount due to the City (Subtract line 3 from 2)	\$

Under penalties as provided by law, the undersigned attests that this tax return is true and accurate to the best of his/her knowledge and belief and is taken from the books and records of the business for which this is filed.

Signature of Tax Payer, Title _____

Phone Number _____ Email _____

Signature of Person Preparing Return _____

Print Tax Preparer's Name _____

Phone Number _____ Email _____