

Liquor Tax Collection

2018 through 2023 Totals and Trends

Liquor Tax Collection – Information Overview

- Oak Park Liquor Tax Requirement & Payment
- Total Liquor Tax Collection
- Restaurant (Class A, B & D Categories) Liquor Tax Collection
- Package (Class C Category) Liquor Tax Collection
- Package Category Compared to Restaurant Categories Tax Collection Trends
- Trend Summary
- Questions?





Oak Park Liquor Tax Requirement & Payment



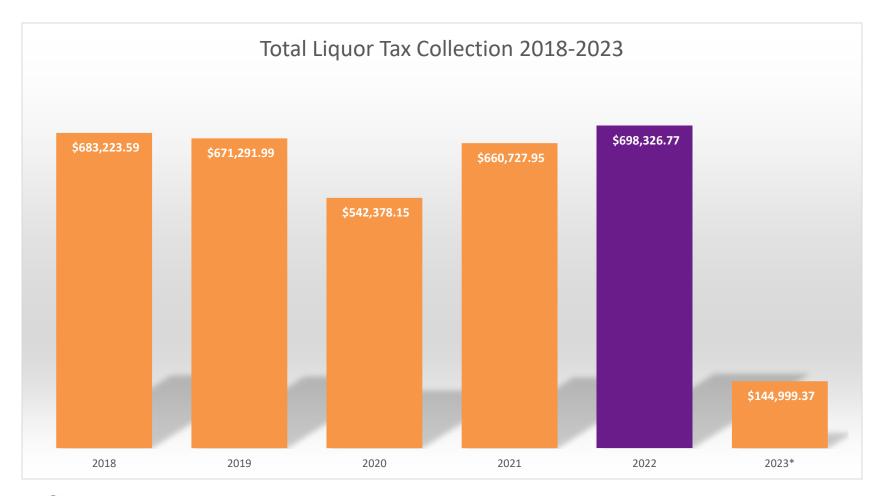
Liquor Tax Requirement & Payment

- By Oak Park Ordinance, our <u>local</u> liquor tax is 3%.
- Liquor license holders that are required to pay the tax report net taxable receipts from sales of liquor and that amount is multiplied x .03.
- Payments to the Village are required monthly and can be made in person or on-line, with a significant majority paid on-line.
- There is a penalty for paying late.
- Liquor tax payers, not license holders, equaled 70 in 2018, 63 in 2022 and currently in 2023, equal 63.



Total Liquor Tax Collection

Total Liquor Tax Collection

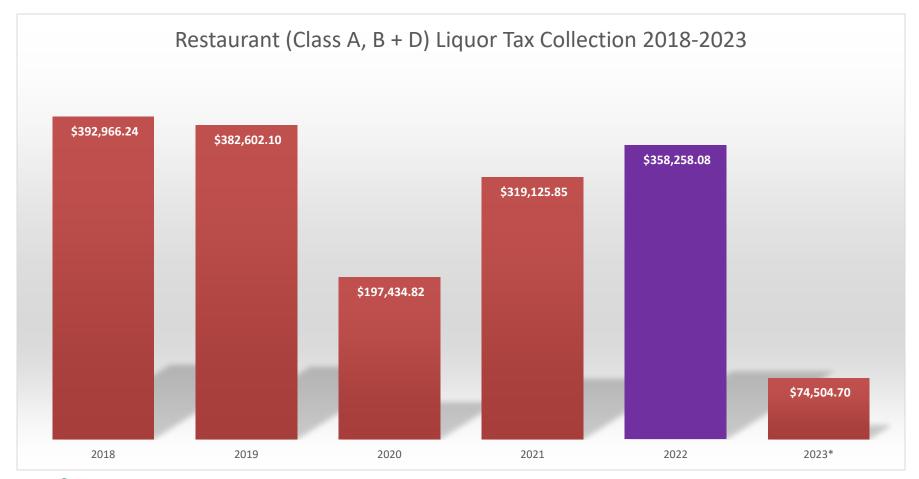






Restaurant (Class A, B & D Categories) Liquor Tax Collection

Restaurant Liquor Tax Collection

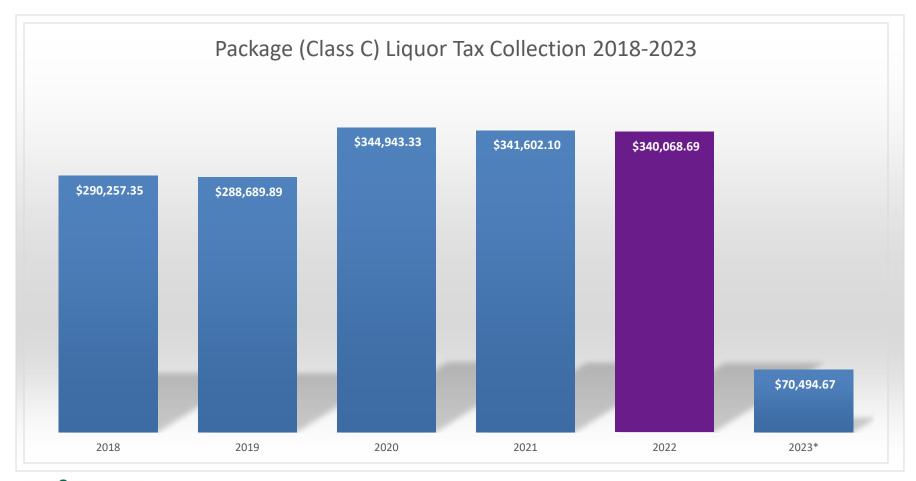






Package (Class C Category) Liquor Tax Collection

Package Liquor Tax Collection

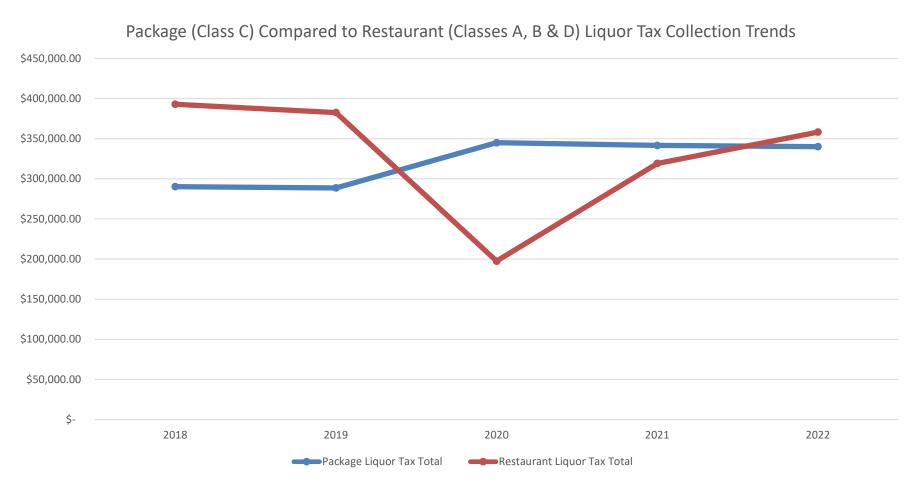






Package (Class C) Category Compared to Restaurant Categories (Classes A, B & D) Tax Collection <u>Trends</u>

Package Compared to Restaurant Trends







Trend Summary

Trend Summary

- Liquor tax payers equaled 70 in 2018, 63 in 2022 and 63 in 2023. Staff expects the growth in the number of new liquor tax payers in 2023 to be approximately 6.
- Overall liquor tax collections were the highest ever in 2022. 2.2% increase over 2018 totals.
- Restaurant liquor tax collections were down 8.8% in 2022 compared to 2018 sales but growth is on a positive, multi-year trajectory.
- Package sales held steady in 2022 compared to high water mark years of 2020 and 2021. 2022 tax collection numbers were 17.2% higher than 2018 totals.





Questions?