CITY OF CHICAGO

DEPARTMENT OF FINANCE

Change in Liquor Tax – Alcoholic Beverages Purchased for Off Premises Consumption

Effective Date: March 1, 2026

Liquor Tax / Alcoholic Beverages Tax – Off Premises Consumption

- A tax is hereby imposed on the privilege of purchasing or using, in the City, alcoholic beverages purchased in a sale at retail for consumption off premises where such alcoholic beverages are sold.

- The rate of the tax under this section shall be one and a half percent (1.5%) of the purchase price, exclusive of any other tax charged for such alcoholic beverages.

- Retail alcoholic beverage dealers shall collect the tax from the purchasers of alcoholic beverages for consumption off the premises where such alcoholic beverages are sold.

- All Package Goods (1474) License Holders are required to collect and remit the 1.5% Liquor Tax to the Department of Finance. Payments are due monthly by the 15th day of the following month, and tax returns are filed annually. The first tax return filing will cover the period of March 1, 2026 – June 30, 2026, with the due date for filing being August 17, 2026.

Please note that given the pending ordinance that would change the effective date of the amendatory ordinance to be March 1, 2026 (please see O2025-0021972), the effective date of this change is determined to be March 1, 2026.