Online Filing, Registration & Payments

To make your local taxes and payments easier, the City of North Chicago has partnered with Localgov. This service facilitates secure and convenient online filings and payments. Now you can submit and pay your tax filings from the comfort of your home or business, save time, and avoid late fees.

Starting April 28th, 2026, the following City of North Chicago forms are available to submit on Localgov:

- Hotel and Motel Tax Return (Monthly)
- Storage Facility Accommodation Tax Return (Monthly)
- Municipal Motor Fuel Tax Form (Monthly)
- Food and Beverage Form (Monthly)
- Gaming Terminal Push Tax Return (Monthly)

Localgov offers taxpayers in our community significant advantages, such as:

- Automatic calculation of taxes and fees owed.
- Secure processing that keeps your data safe.
- Multiple payment options, including ACH/EFT drafts, credit and debit card payments.
- Payments can be made when you have time—not only during government hours.
- No need for paper forms, envelopes, checks, or stamps.
- Help is available when you need it.

Helpful Resources to Get Started:

- **Set up your online account here:** https://tax.localgov.org/login. It takes just a few minutes to get started, set up payments, and get current with your taxes. If you have any questions or need assistance, please contact Localgov Customer Service at (877) 842-3037 or service@localgov.org.
- **Schedule a training with Localgov Customer Service** and we'll walk you through how to register and submit your first filing: https://www.localgov.org/training
- **Bookmark the Localgov Help Center:** service.localgov.org/knowledge

- **Need help submitting your forms on Localgov**? Click on the links below to access some helpful resources.
    - How do I create a Localgov account?
    - How do I log into Localgov?
    - How do I submit a form on Localgov?
    - Where do I find the form I need to submit on Localgov?
    - How do I make a payment on Localgov?

How to File Your Taxes on Localgov

First, add your business into your Localgov portal:

1. Sign into your Localgov account: https://tax.localgov.org/
2. Go to the "My Businesses" page.
3. Click the button "Add a Business."
4. Search for the "City of North Chicago".
5. Search for your business by address or business name.
6. Select your business and click the button "Add Business."
7. You will be redirected back to the Businesses list page.
8. To view your business details and required forms, click the "Actions" button and select "View Details" next to your business name.

Next, proceed to submit your tax filing on Localgov:

1. Sign into your Localgov account: https://tax.localgov.org/
2. Go to the "Submit Forms" page.
3. Search for the "City of North Chicago".
4. Select the tax form you are required to file. If you select the wrong form, you will receive an error message.
5. Fill out all required fields. The form on Localgov will automatically calculate the tax and fees due.

Hotel and Motel Tax (Monthly) Requirements

Hotel and Motel Tax (Monthly) Overview & Definitions

Taxpayers who operate hotels, motels, or transient occupancy rental units, as well as facilitators and online travel companies that book or facilitate hotel room reservations, are required to file and remit the City of North Chicago Hotel and Motel Tax Return form.

Definitions

- **Facilitator:** Any person or entity who provides a means, whether electronically or otherwise, through which a person may book a hotel room and/or transient occupancy rental unit from a lessor, regardless of whether payment is transferred through or processed by such facilitator. Facilitators are considered lessors. Online travel companies are considered facilitators.
- **Gross Rent:** The total amount of consideration paid as condition of being granted occupancy in a hotel, valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or nature, including but not limited to, amounts charged for the making, booking, facilitating or servicing of reservations. Gross rent includes both (a) the "net rate" paid to the hotel or motel by a facilitator for room occupancy by the consumer; and (b) the amount retained by the facilitator for travel-related services provided to the consumer (sometimes referred to as a "facilitation fee"), and any additional amounts retained by the facilitator as compensation for its services to the consumer for the individual transaction, or, in the instance of a consumer's direct rental of a room with the hotel or motel, the amount charged by the hotel or motel directly to the consumer for the occupancy of the room.
- **Hotel:** A structure kept, used or maintained as or advertised or held out to the public to be an inn, motel, hotel, apartment, home, lodging house, dormitory or place where sleeping, rooming, office, conference or exhibition accommodations are furnished for any valuable consideration, whether with or without meals. For avoidance of doubt, transient occupancy rental units are hotels under this definition.
- **Lessee:** Any person who pays for the privilege of occupying all or part of a hotel.
- **Lessor:** Any person having a sufficient proprietary interest in conducting the operation of a hotel, or receiving the consideration for the rental of all or part of such hotel, so as

to entitle such person to all or a portion of the net receipts thereof, including facilitators.

- **Online Travel Company:** An organization that books, reserves, or rents hotel or motel rooms and makes other travel arrangements for consumers via the World Wide Web, internet or other digital means. Online travel companies are considered facilitators.
- **Permanent Resident:** Any person who has occupied or has the right to occupy all or part of a hotel for more than thirty (30) consecutive days.
- **Person:** Any natural person, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, co-partnership, joint venture, club, company, business trust, domestic or foreign corporation, association, syndicate, society or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise. Whenever the term "person" is used in any clause prescribing and imposing a penalty, the term as applied to associations shall mean the owners or part-owners thereof, and as applied to corporations, the officers thereof, or any other entity recognized by law as the subject of rights and duties.
- **Transient Occupancy Rental Unit:** A dwelling unit or a habitable unit that is offered, in whole or in part, for rent, lease or hire and that is rented, leased or hired for which a lessor receives consideration from a lessee for a period of thirty (30) days or less and that such lessee has the right to use, occupy or possess all or part of the dwelling unit or habitable unit for said period.

Tax, Penalty, and Interest Rates

- **Tax Rate:** The hotel use tax rate is 9.5% of the gross 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 room charge is made.
- **Penalty:** The penalty is calculated as 1% of the tax liability per month late, prorated daily.

Tax Filing Deadline

The Hotel and Motel Tax filing deadline is the 25th day of the month following the reporting period. For example, the January filing period is due February 25th. If the due date falls on a weekend or holiday, it will default to the next business day.

Exemptions

- **Exemption for Permanent Residents:** Accommodations within buildings or structures which are leased to the same occupant for a period of more than thirty (30) consecutive days shall be exempt from the tax provisions. No tax will be imposed on permanent residents, defined as any person who has occupied or has the right to occupy all or part of a hotel for more than thirty (30) consecutive days.

Zero Dollar Filing Requirement

Every operational business must submit a monthly tax filing through Localgov, even with no revenue to declare.

Storage Facility Accommodation Tax (Monthly) Requirements

Storage Facility Accommodation Tax (Monthly) Overview & Definitions

Owners or lessors of storage facilities (which include buildings or structures containing separately divided storage rooms, properties used for overnight parking or storage of vehicles, trailers, boats, goods or equipment, or open-air areas where space is leased for storage purposes), are required to file and remit the City of North Chicago Storage Facility Accommodations Tax Return form.

Definitions

- **Storage Facility:** A building or structure containing separately divided storage rooms offered for lease or rent to any person or entity for the storage of property, and/or property leased or rented to any person or entity for the overnight parking or storage of vehicles, trailers, boats, goods or equipment. A storage facility shall also include any open air area of property upon which the owner or lessor of said property allows, permits, leases or sub-leases space for the storage of any vehicles, trailers, boats, goods or equipment.

Tax, Penalty, and Interest Rates

- **Tax Rate:** The storage facility accommodations tax rate is 5% of the gross monthly rental or leasing charge. This tax is imposed upon the rental or leasing of any storage facility accommodations in the City of North Chicago and is in addition to all other taxes.
- **Interest:** The interest is calculated as 1% of the tax liability per month late, prorated daily.
- **Penalty:**
    - A Late Payment Penalty of 5% flat (non-accruing) will be assessed on delinquent taxes.
    - Additionally, a separate Late Filing Penalty of 5% flat will be assessed if the required return is not filed by the deadline.

Tax Filing Deadline

The Storage Facility Accommodations Tax filing due date is the 20th day of the month following the collection/reporting period. For example, January reporting period taxes are due February 20th. If the due date falls on a weekend or holiday, the deadline will default to the next business day.

Zero Dollar Filing Requirement

Every operational business must submit a monthly tax filing through Localgov, even with no revenue to declare.

Municipal Motor Fuel Tax (Monthly) Requirements

Municipal Motor Fuel Tax (Monthly) Overview & Definitions

Motor fuel retailers, which include any person, firm, or corporation engaged in the business of selling motor fuel (such as gasoline, gasohol, compressed natural gas, and diesel fuel) at retail and not for resale, are required to file and remit the City of North Chicago Municipal Motor Fuel Tax Form.

Definitions

- **Motor Fuel:** All volatile liquids compounded or used for fueling motor vehicles, including gasoline, gasohol, compressed natural gas, and diesel fuel.
- **Motor Fuel Retailer:** Any person, firm, or corporation engaged in the business of selling motor fuel at retail, and not for resale.

Tax, Penalty, and Interest Rates

- **Tax Rate:** The municipal motor fuel tax rate is $0.05 per gallon of motor fuel sold at retail. The tax due is calculated by multiplying the number of gallons sold by $0.05.
- **Interest:** The interest is calculated as 1% of the tax liability per month late, prorated daily.
- **Penalty:** The penalty is calculated as 5% of the tax liability per month late, prorated daily.

Tax Filing Deadline

The Motor Fuel Tax filing due date is the 20th day of the month following the collection/reporting period. For example, January liability period taxes are due February 20th. If the 20th day falls on a weekend or holiday, the next business day becomes the new deadline.

Zero Dollar Filing Requirement

Every operational business must submit a monthly tax filing through Localgov, even with no revenue to declare.

Food and Beverage Tax (Monthly) Requirements

Food and Beverage Tax (Monthly) Overview & Definitions

Prepared food facilities and alcoholic liquor facilities, which include any person or establishment that sells at retail prepared food (food prepared for immediate consumption) and/or alcoholic beverages (spirits, wine, beer, or ale) for use or consumption and not for resale, are required to file and remit the City of North Chicago Food and Beverage Tax Form.

Definitions

- **Alcoholic Liquor:** Any alcohol, spirits, wine, beer, or ale as defined, set forth and regulated in title 8, chapter 13 of this code, which is sold at retail either for consumption on the premises where sold or is sold in its original package for consumption off the premises.
- **Alcoholic Liquor Facility:** Any establishment licensed under the provisions of title 8, chapter 13, "Liquor Control", of this code and that sells alcoholic liquor on a retail basis.
- **Person:** Any individual, firm, corporation, limited liability company or similar representative or entity.
- **Prepared Food:** "Prepared food" means and includes any solid, liquid (including both alcoholic and non-alcoholic liquid), powder or item used or intended to be used for human internal consumption, whether simple, compound or mixed, and which has been prepared for immediate consumption. "Prepared food" includes any such item purchased for consumption within or upon the premises where it is sold or where such item may be purchased for consumption off the premises. However, with respect to food purchased for consumption off the premises where it is sold, "prepared food" does not mean or include any food which is sold in a sealed bottle, can, carton, or container of the manufacturer or wholesaler or which has not been prepared for immediate consumption. "Prepared food" shall not include any sale or purchase of undispensed soft drinks, meaning any complete, finished, ready to use, non-alcoholic drink, whether

carbonated or not, including, but not limited to, soda water, cola, fruit juice, vegetable juice, carbonated water, and all other preparations commonly known as soft drinks of whatever kind or description that are contained in any closed or sealed bottle, can, carton, or container regardless of size from the manufacturer. Soft drinks as defined herein do not include coffee, tea, noncarbonated water, milk or milk products as defined in the grade A pasteurized milk and milk products act, or drinks containing fifty percent (50%) or more natural fruit or vegetable juice.

- **Prepared Food Facility:** Any person or establishment which sells at retail, food prepared for immediate consumption, whether or not such prepared food facility use is conducted along with any other use(s) in a common premises or business establishment. A "prepared food facility" includes, but is not limited to, those persons or establishments, commonly called an inn, restaurant, eating place, drive-in restaurant, bakery, buffet, cafeteria, cafe, lunch counter, fast food outlet, catering service, coffee shop, diner, sandwich shop, service station minimarket; soda fountain, tavern, bar, cocktail lounge, soft drink parlor, ice cream parlor, tearoom, delicatessen, movie theater, mobile food or beverage or ice cream vehicle, hotel, motel or club, or other establishment which sells at retail, food which has been prepared for immediate consumption. A "prepared food facility" does not include coin operated automatic food item dispensing machines, churches, public or private schools, boarding houses, daycare centers, nursing homes, retirement centers or similar residential care facilities or programs for the central preparation of meals to be delivered and consumed at private residences of invalids or the elderly.
- **Purchase At Retail:** To obtain for use or consumption in exchange for consideration, whether in the form of money, credits, barter or in any other nature, and not for resale.
- **Retailer:** A "person" as defined herein that sells or offers for sale prepared food and/or alcoholic liquor for use or consumption and not for resale.

Tax, Penalty, and Interest Rates

- **Tax Rate:** The food and beverage tax rate is 1.0% of gross receipts from the sale of prepared food and alcoholic beverages.

- **Interest:** The interest is calculated as 5% of the tax liability per month late, prorated daily.

Tax Filing Deadline

The Food and Beverage Tax filing deadline is the 20th day of the month following the reporting period. For example, the January filing period is due February 20th. If the due date falls on a weekend or holiday, it will default to the next business day.

Zero Dollar Filing Requirement

Every operational business must submit a monthly tax filing through Localgov, even with no revenue to declare.

Gaming Terminal Push Tax (Monthly) Requirements

Gaming Terminal Push Tax (Monthly) Overview & Definitions

Terminal operators must report and remit the push tax collected on video gaming terminals within the city.

Definitions

- **Video Gaming Terminal:** Shall have the same meaning as set forth in the Illinois Video Gaming Act (230 ILCS 40/1, et seq.).
- **Amusement:** Any theatrical, dramatic, musical or spectacular performance, motion picture show, flower, poultry or animal show, animal act, circus, rodeo, athletic contest, sport, game, or similar exhibition for public entertainment — including, without limitation, boxing, wrestling, skating, dancing, swimming, racing, riding on animals or

vehicles, baseball, basketball, softball, football, tennis, golf, hockey, track and field games, bowling, billiard and pool games, and any video gaming terminal.

- **Terminal Operator:** Any individual, partnership, corporation, or limited liability company that is licensed under the Video Gaming Act (230 ILCS 40/1 et seq.) and that owns, services, and maintains video gaming terminals for placement in licensed establishments, licensed truck stop establishments, licensed large truck stop establishments, licensed fraternal establishments, or licensed veterans establishments.
- **Person:** Any natural individual that participates in an amusement, including a firm, organization, society, foundation, institution, partnership, association, joint stock company, joint venture, limited liability company, public or private corporation, receiver, executor, trustee, or other representative appointed by order of any court, or any other entity recognized by law.
- **Play:** Each individual push of the video gaming terminal which initiates the simulation provided by the video gaming terminal. Play shall not include the push of individual wager amounts, selection of types of games on the video gaming terminal, entry of any information, or printing of winning receipts.

Tax, Penalty, and Interest Rates

- **Tax Rate:** The push tax rate is $0.01 (one cent) per play. Each individual push of the video gaming terminal that initiates a simulation constitutes one play. Terminal operators are entitled to a collecting and remitting fee equal to 1% of the total push tax liability for their role in collecting and remitting the tax.
- **Penalty and Interest:** Interest accrues at a rate of 1.5% of the total push tax liability per month, or fraction thereof, for each month the taxes remain unpaid past the due date.

Tax Filing Deadline

The Gaming Terminal Push Tax filing deadline is the 20th day of the month following the reporting period. For example, the January filing period is due February 20th. If the due date falls on a weekend or holiday, it will default to the next business day.

Exemptions

Collecting and Remitting Fee Deduction: Terminal operators are entitled to deduct a collecting and remitting fee equal to 1% of the total push tax liability as compensation for their role in collecting and remitting the push tax to the City of North Chicago. This deduction is applied when calculating the total amount due to the city.

Zero Dollar Filing Requirement

Every operational business must submit a monthly tax filing through Localgov, even with no revenue to declare.

Support & Resources

- **Government Support:** To review the City of North Chicago Tax Ordinance, click here.
- **Localgov Support:** If you require technical support while filing on Localgov, please reach out to Localgov Customer Service at service@localgov.org or call (877) 842-3037.