

# INFORMATIONAL ADVISORY



Dear Valued Testa Customer,

As you may have seen in recent news reports, the Cook County Sweetened Beverage Tax takes effect on August 2, 2017. While the Illinois Retail Merchants Association and others have filed suit to prevent the tax from being collected, Testa Produce has to plan for the scheduled implementation of the tax. This tax will require us, as your distributor, to collect a one cent per finished product ounce tax on all sweetened beverages or sweetened beverage syrup that we sell to customers located in Cook County.

As defined by Cook County, a “sweetened beverage” is generally defined as any non-alcoholic beverage, carbonated or non-carbonated, containing less than 100% juice or 50% milk and containing any caloric sweetener or non-caloric sweetener that is available for sale or produced for sale through the use of syrup and/or powder. The Cook County legislation requires that the distributor (i.e Testa Produce), collect the one cent per finished product ounce tax from the retailer (i.e. you, our customer) and remit the collected funds to the County. You, the retailer, are then allowed to pass on the tax to the end user.

As a result, effective August 2, 2017, Testa Produce will add the one cent per finished product ounce Sweetened Beverage Tax to the selling price of all sweetened beverages available for sale to customers located in Cook County. Please note that this tax does not apply to customers located outside of Cook County, Illinois.

Please note that the regulations impose certain requirements on all Cook County retailers regarding posting of prices, inventory reporting and other matters. We suggest that all customers review the County’s summary of the tax available at [www.cookcountyil.gov/service/sweetened-beverage-tax](http://www.cookcountyil.gov/service/sweetened-beverage-tax) or contact the County at 312-603-6870 to ensure compliance with the County’s requirements.

Sincerely,  
Testa Produce, Inc.

