Locally Imposed Sales Taxes Administered by the Illinois Department of Revenue

- Home Rule
- Non-Home Rule
- County Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation
- Metro-East Park and Recreation District
- County School Facility and Resouces
- County Flood Prevention District
- Metro-East Mass Transit District

Note: This publication lists the most current rates for sales taxes the Illinois Department of Revenue (IDOR) is required by statute to administer. Rate changes generally occur on January 1 or July 1 of each year. Local governments may impose additional taxes that are not administered by the state. For information regarding a locally imposed and administered tax, you must directly contact the local government. Information about other local taxes administered by IDOR is available on our website at **tax.illinois.gov**.

ST-62 (R-05/20)

Sales Tax Rates in Home Rule Units of Local Government

The following table outlines the sales tax rates for general merchandise for each of the home rule units in Illinois that impose home rule sales tax. You will find the combined rate pre-populated on IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

Counties

	Home Rule Sales Tax Rate as of July 1, 2020
Cook County	1.75%*

Municipalities

	Home Rule Sales Tax Rate as of July 1, 2020
Addison	1.00%
Algonquin (Kane)	0.75%
Algonquin (McHenry)	0.75%
Alsip	1.00%
Alton	1.00%
Arlington Heights	1.00%
Aurora (DuPage)	1.25%
Aurora (Kane)	1.25%
Aurora (Kendall)	1.25%
Aurora (Will)	1.25%
Bannockburn	0.50%
Bartonville	1.00%
Bartlett (Cook)	1.00%
Bartlett (DuPage)	1.00%
Bartlett (Kane)	1.00%
Batavia (DuPage)	1.00%
Batavia (Kane)	1.00%
Bedford Park	1.00%
Belleville	0.75%
Bellwood	1.50%
Belvidere	0.50%
Benton	1.25%
Berkeley	1.00%
Berwyn	1.75%
Bloomingdale	0.50%
Bloomington	2.50%
Bolingbrook (DuPage)	1.50%
Bolingbrook (Will)	1.50%
Bridgeview	1.00%
Buffalo Grove (Cook)	1.00%
Buffalo Grove (Lake)	1.00%
Burbank	0.75%
Burnham	1.00%

* Cook County imposes a 1.75% county home rule sales tax. For unincorporated areas in Cook County, the ST-1/ST-2 combined rate is 9.00%. For municipalities within Cook County that impose a local sales tax administered by IDOR, the ST-1/ST-2 combined rate varies (see the entries in the Tax Rate Database for each municipality).

Sales Tax Rates in Home Rule Units of Local Government

The following table outlines the sales tax rates for general merchandise for each of the home rule units in Illinois that impose home rule sales tax. You will find the combined rate pre-populated on IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

	Home Rule Sales Tax Rate as of July 1, 2020
Cahokia	0.75%
Calumet City	1.00%
Calumet Park	1.00%
Carbon Cliff	1.00%
Carbondale (Jackson)	2.50%
Carbondale (Williamson)	2.50%
Carlock	1.00%
Carol Stream	1.00%
Carpentersville	2.00%
Carterville	1.50%
Champaign	1.50%
Channahon (Grundy)	1.00%
Channahon (Will)	1.00%
Chicago (Cook)	1.25%
Chicago (DuPage)	1.25%
Chicago Heights	1.00%
Chicago Ridge	1.00%
Christopher	1.00%
Cicero	1.75%
Collinsville (Madison)	1.25%
Collinsville (St. Clair)	1.25%
Country Club Hills	1.25%
Countryside	0.75%
Crainville	1.00%
Crystal Lake	0.75%
Danville	2.25%
Darien	1.00%
Decatur	1.50%
Deerfield (Cook)	1.00%
Deerfield (Lake)	1.00%
DeKalb	1.75%
Des Plaines	1.00%
Dolton	0.75%
Downers Grove	1.00%
Du Quoin	1.50%
East Dundee (Cook)	2.00%
East Dundee (Kane)	2.00%
East Hazel Crest	0.50%
East St. Louis	1.50%
Edwardsville	0.50%
Elgin (Cook)	1.50%
Elgin (Kane)	1.50%
Elk Grove Village (Cook)	1.00%

Sales Tax Rates in Home Rule Units of Local Government

The following table outlines the sales tax rates for general merchandise for each of the home rule units in Illinois that impose home rule sales tax. You will find the combined rate pre-populated on the IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

	Home Rule Sales Tax Rate as of July 1, 2020
Elk Grove Village (DuPage)	1.00%
Elmhurst (Cook)	1.00%
Elmhurst (DuPage)	1.00%
Elmwood Park	1.00%
Elwood	1.00%
Evanston	1.25%
Evergreen Park	0.75%
Fairview Heights	1.00%
Flora	0.50%
Forest View	1.00%
Freeport	1.25%
Galesburg	1.00%
Glen Ellyn	1.25%
Glendale Heights	1.25%
Glenview	0.75%
Glenwood	1.00%
Granite City	1.50%
Gurnee	1.00%
Hanover Park (Cook)	0.75%
Hanover Park (DuPage)	0.75%
Harvey	1.50%
Harwood Heights	1.25%
Hazel Crest	1.00%
Herrin	1.50%
Highland Park	1.00%
Highwood	1.75%
Hillside	1.00%
Hoffman Estates (Cook)	1.00%
Hoffman Estates (Kane)	1.00%
Hodgkins	1.00%
Homer Glen	1.00%
Hopkins Park	2.00%
Huntley (Kane)	1.00%
Huntley (McHenry)	1.00%
Jacksonville	0.75%
Johnston City	1.50%
Joliet (Kendall)	1.75%
Joliet (Will)	1.75%
Kankakee	2.00%
Lake Barrington	0.50%
Lake Bluff	1.00%
Lake Forest	1.00%
Lake In The Hills	1.00%

Sales Tax Rates in Home Rule Units of Local Government

The following table outlines the sales tax rates for general merchandise for each of the home rule units in Illinois that impose home rule sales tax. You will find the combined rate pre-populated on IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

	Home Rule Sales Tax Rate as of July 1, 2020
Lansing	0.50%
LaSalle	1.00%
Lincolnshire	1.00%
Lincolnwood	1.25%
Manhattan	1.00%
Marion (Johnson)	2.25%
Marion (Williamson)	2.25%
Markham	1.00%
Mascoutah	0.25%
Maywood	1.00%
McCook	1.00%
McHenry	0.75%
Melrose Park	1.50%
Midlothian	1.00%
Moline	1.25%
Monee	1.00%
Monmouth	2.00%
Morton Grove	1.25%
Mount Prospect	1.00%
Mount Vernon	2.75%
Mundelein	1.00%
Murphysboro	2.00%
Naperville (DuPage)	0.75%
Naperville (Will)	0.75%
Nauvoo	0.75%
New Lenox	2.00%
Niles	1.25%
Normal	2.50%
Norridge	1.50%
Northbrook (Cook)	1.00%
Northbrook (Lake)	1.00%
Northfield	1.00%
Northlake (Cook)	1.00%
Northlake (DuPage)	1.00%
North Utica	0.50%
Oak Forest	1.00%
Oak Lawn	0.75%
Oak Park	1.00%
Oakbrook Terrace	1.00%
Orland Park (Cook)	0.75%
Orland Park (Will)	0.75%
Oswego (Kendall)	1.25%
Oswego (Will)	1.25%

Sales Tax Rates in Home Rule Units of Local Government

The following table outlines the sales tax rates for general merchandise for each of the home rule units in Illinois that impose home rule sales tax. You will find the combined rate pre-populated on IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

	Home Rule Sales Tax Rate as of July 1, 2020
Palatine	1.00%
Park City	1.00%
Park Ridge	1.00%
Park Ridge Manor	1.00%
Pekin (Peoria)	1.75%
Pekin (Tazewell)	1.75%
Peoria	1.75%
Peoria Heights (Peoria)	1.50%
Peoria Heights (Tazewell)	1.50%
Peoria Heights (Woodford)	1.50%
Peru	1.00%
Phoenix	1.00%
Plainfield (Kendall)	1.50%
Plainfield (Will)	1.50%
Posen	1.00%
Quincy	1.50%
Rantoul	1.50%
River Grove	2.00%
Riverdale	1.00%
Riverwoods	1.00%
Rock Island	1.25%
Rockdale	1.00%
Rolling Meadows	1.00%
Romeoville	1.50%
Rosemont	1.25%
Round Lake Beach	0.50%
Sauget	0.25%
Schaumburg (Cook)	1.00%
Schaumburg (DuPage)	1.00%
Schiller Park	0.75%
Sesser	1.25%
Sherman	0.50%
Shorewood	1.75%
Skokie	1.25%
South Barrington	1.00%
South Holland	0.50%
Sparta	1.00%
Springfield	2.50%
St. Charles (DuPage)	1.00%
St. Charles (Kane)	1.00%
Stickney	1.25%
Stone Park	1.25%
Streamwood	1.00%

Sales Tax Rates in Home Rule Units of Local Government

The following table outlines the sales tax rates for general merchandise for each of the home rule units in Illinois that impose home rule sales tax. You will find the combined rate pre-populated on IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

	Home Rule Sales Tax Rate as of July 1, 2020
Summit	0.50%
Sycamore	1.75%
Thornton	0.50%
Tilton	2.50%
Tinley Park (Cook)	0.75%
Tinley Park (Will)	0.75%
Tuscola	0.50%
University Park (Cook)	1.00%
University Park (Will)	1.00%
Urbana	1.50%
Vernon Hills	0.25%
Volo	1.00%
Warrenville	1.25%
Washington	1.75%
Watseka	0.75%
Waukegan	1.50%
West Chicago	1.00%
West City	1.00%
West Dundee	1.50%
West Frankfort	1.00%
Wheaton	1.00%
Wheeling (Cook)	1.00%
Wheeling (Lake)	1.00%
Williamsville	1.00%
Wilmette	1.00%
Woodridge (Cook)	0.75%
Woodridge (DuPage)	0.75%
Woodridge (Will)	0.75%
Woodstock	1.00%

Sales Tax Rates in Non-Home Rule Municipalities

The following table outlines the sales tax rates for general merchandise for each of the non-home rule municipalities in Illinois that impose non-home rule sales tax. You will find the combined rate pre-populated on IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

	Non-Home Rule Sales Tax Rate as of July 1, 2020
Arcola	0.50%
Assumption	1.00%
Beecher	1.00%
Bensenville (Cook)	1.00%
Bensenville (DuPage)	1.00%
Bradley	1.00%
Broadview	1.00%
Brookfield	1.00%
Byron	1.00%
Burr Ridge (Cook)	0.25%
Burr Ridge (DuPage)	0.25%
Bushnell	0.50%
Canton	1.00%
Carlinville	1.00%
Carlyle	0.50%
Carmi	0.75%
Carthage	0.50%
Central City	0.50%
Charleston	0.50%
Chenoa	1.00%
Cherry Valley (Boone)	1.00%
Cherry Valley (Winnebago)	1.00%
Chillicothe	0.50%
Clay City	1.00%
Clinton	0.50%
Colona	0.50%
Cortland	1.00%
Coulterville	0.50%
Crest Hill	1.00%
Crestwood	1.00%
Creve Coeur	1.00%
Crete	0.50%
Dakota	1.00%
De Land	1.00%
Deer Park (Cook)	0.50%
Deer Park (Lake)	0.50%
Dwight (Grundy)	1.00%
Dwight (Livingston)	1.00%
Dix	1.00%
Dixon	0.50%
East Dubuque	0.50%
East Moline	0.50%
East Peoria	1.75%
Elburn	1.00%

Sales Tax Rates in Non-Home Rule Municipalities

The following table outlines the sales tax rates for general merchandise for each of the non-home rule municipalities in Illinois that impose non-home rule sales tax. You will find the combined rate pre-populated on IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

	Non-Home Rule Sales Tax Rate as of July 1, 2020
Elkville	1.00%
Elsah	1.00%
Farmersville	1.00%
Findlay	1.00%
Flossmoor	1.00%
Forest Park	1.00%
Frankfort (Cook)	1.00%
Frankfort (Will)	1.00%
Franklin Park	1.00%
Forsyth	1.00%
Fulton	0.75%
Galena	1.00%
Geneseo	0.50%
Geneva	1.00%
Glen Carbon	0.25%
Gilberts	1.00%
Grafton	0.50%
Greenup	0.50%
Greenville	0.50%
Hampton	0.50%
Havana	0.50%
Highland	1.00%
Hillcrest	0.50%
Hinckley	1.00%
Hinsdale (Cook)	1.00%
Hinsdale (DuPage)	1.00%
Hurst	1.00%
Indian Head Park	1.00%
Itasca	0.50%
Jerseyville	0.50%
Jerome	1.00%
Johnsburg	0.50%
Kewanee	0.50%
Keyesport (Bond)	0.50%
Keyesport (Clinton)	0.50%
Kildeer	0.50%
LaSalle	0.50%
LaGrange	1.00%
Lakewood	1.00%
Lake Zurich	0.50%
Lebanon	0.50%
Lemont (Cook)	1.00%
Lemont (DuPage)	1.00%
Lemont (Will)	1.00%

Sales Tax Rates in Non-Home Rule Municipalities

The following table outlines the sales tax rates for general merchandise for each of the non-home rule municipalities in Illinois that impose non-home rule sales tax. You will find the combined rate pre-populated on IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

	Non-Home Rule Sales Tax Rate as of July 1, 2020
Leroy	0.50%
Lexington	0.50%
Libertyville	1.00%
Lincoln	0.50%
Litchfield	1.00%
Lockport	1.00%
Lombard	1.00%
Long Grove	1.00%
Loves Park (Boone)	1.00%
Loves Park (Winnebago)	1.00%
Lyons	1.00%
Machesney Park	1.00%
Macomb	1.00%
Maple Park (DeKalb)	1.00%
Maple Park (Kane)	1.00%
Mattoon	0.50%
McLean	0.50%
Merrionette Park	1.00%
Milan	1.00%
Mokena	0.50%
Monroe Center	1.00%
Montgomery (Kane)	1.00%
Montgomery (Kendall)	1.00%
Morrison	1.00%
New Baden (Clinton)	0.50%
New Baden (St. Clair)	0.50%
North Aurora	0.50%
North Riverside	1.00%
O'Fallon	0.50%
Oak Brook (Cook)	0.50%
Oak Brook (DuPage)	0.50%
Oakwood	1.00%
Ogden	1.00%
Oglesby	0.50%
Olympia Fields	1.00%
Oregon	1.00%
Orland Hills	1.00%
Ottawa	0.50%
Palos Park	0.50%
Paris	0.50%
Pittsburg	1.00%
Pleasant Plains	1.00%
Princeton	0.75%
Prospect Heights	0.50%

Sales Tax Rates in Non-Home Rule Municipalities

The following table outlines the sales tax rates for general merchandise for each of the non-home rule municipalities in Illinois that impose non-home rule sales tax. You will find the combined rate pre-populated on IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

	Non-Home Rule Sales Tax Rate as of July 1, 2020
Richton Park	0.50%
River Forest	1.00%
Riverside	1.00%
Rochelle (Lee)	0.75%
Rochelle (Ogle)	0.75%
Rock Falls	1.00%
Rockford	1.00%
Rockton	1.00%
Salem	1.00%
Sandwich (DeKalb)	1.00%
Sandwich (Kendall)	1.00%
Savoy	0.50%
Silvis	0.50%
Shabbona	1.00%
Sleepy Hollow	0.50%
South Chicago Heights	1.00%
South Elgin	0.50%
South Pekin	0.25%
Spring Valley	0.50%
St. Joseph	0.50%
Sterling	1.00%
Streator (LaSalle)	1.00%
Streator (Livingston)	1.00%
Stillman Valley	1.00%
Sugar Grove	1.00%
Swansea	0.50%
Tamaroa	0.50%
Taylorville	0.75%
Toledo	0.50%
Trenton	0.25%
Vandalia	0.50%
Villa Grove	1.00%
Villa Park	1.00%
Wadsworth	1.00%
Waterman	1.00%
Westchester	1.00%
Westmont	0.50%
West Peoria	0.50%
Willow Springs (Cook)	1.00%
Willow Springs (DuPage)	1.00%
Winfield	0.50%
Winnebago	1.00%
Wood Dale	1.00%
Wood River	1.00%

Sales Tax Rates in Non-Home Rule Municipalities

The following table outlines the sales tax rates for general merchandise for each of the non-home rule municipalities in Illinois that impose non-home rule sales tax. You will find the combined rate pre-populated on IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

	Non-Home Rule Sales Tax Rate as of July 1, 2020
Worth	1.00%
Yorkville	1.00%

County Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation Sales Tax Rates

The following table outlines the County Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation sales tax rates for general merchandise. Excluded from this tax are qualifying food, drugs, and medical appliances and items that are titled or registered with an agency of Illinois state government. Rates for this tax are included in the combined sales tax rates for general merchandise on IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

	Public Safety Tax Rate as of July 1, 2020	Public Facilities Tax Rate as of July 1, 2020	Mental Health Tax Rate as of July 1, 2020	Substance Abuse Tax Rate as of July 1, 2020	Transportation Tax Rate as of July 1, 2020	Combined Total Tax Rate as of of July 1, 2020
Adams County	0.25%	-	-	-	-	0.25%
Boone County	0.50%	-	-	-	-	0.50%
Brown County	0.25%	-	-	-	-	0.25%
Bureau County	1.00%	-	-	-	-	1.00%
Calhoun County	0.75%	-	-	-	-	0.75%
Carroll County	0.25%	-	-	-	-	0.25%
Cass County	1.00%	-	-	-	-	1.00%
Champaign County	0.25%	-	-	-	-	0.25%
Clark County	1.00%	-	-	-	-	1.00%
Clay County	0.50%	-	-	-	-	0.50%
Edgar County	1.00%	-	-	-	-	1.00%
Effingham County	0.25%	-	-	-	-	0.25%
Franklin County	1.00%	-	-	-	-	1.00%
Fulton County	0.50%	-	-	-	-	0.50%
Gallatin County	1.00%	-	-	-	-	1.00%
Hamilton County	1.00%	-	-	-	-	1.00%
Hardin County	1.00%	-	-	-	-	1.00%
Henderson County	1.00%	-	-	-	-	1.00%
Henry County	0.50%	-	-	-	-	0.50%
Iroquois County	0.25%	-	-	-	-	0.25%
Jefferson County	0.50%	-	-	-	-	0.50%
Jersey County	0.75%	-	-	-	-	0.75%
Johnson County	0.50%	1.00%	-	-	-	1.50%
Kendall County	1.00%	-	-	-	-	1.00%
Knox County	0.50%	-	-	-	-	0.50%
LaSalle County	0.25%	-	-	-	-	0.25%
Lee County	0.50%	-	-	-	-	0.50%
Logan County	0.50%	0.50%	-	-	-	1.00%
Macon County	0.50%	-	-	-	-	0.50%
Marion County	0.25%	-	-	-	-	0.25%
McDonough County	0.50%	-	-	-	0.25%	0.75%
Menard County	1.00%	-	-	-	-	1.00%
Moultrie County	0.50%	-	-	-	-	0.50%
Peoria County	0.25%	0.25%	-	-	-	0.50%
Perry County	0.50%	-	-	-	-	0.50%
Pike County	0.50%	-	-	-	-	0.50%
Richland County	0.50%	-	-	-	-	0.50%
Saline County	0.75%	-	-	-	-	0.75%
Stark County	1.25%	-	-	-	-	1.25%
Stephenson County	0.50%	-	-	-	-	0.50%

County Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation Sales Tax Rates

The following table outlines the County Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation sales tax rates for general merchandise. Excluded from this tax are qualifying food, drugs, and medical appliances and items that are titled or registered with an agency of Illinois state government. Rates for this tax are included in the combined sales tax rates for general merchandise on IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

	Public Safety Tax Rate as of July 1, 2020	**Public Facilities Tax Rate as of July 1, 2020**	**Mental Health Tax Rate as of July 1, 2020**	**Substance Abuse Tax Rate as of July 1, 2020**	**Transportation Tax Rate as of July 1, 2020**	**Combined Total Tax Rate as of of July 1, 2020**
Tazewell County	0.50%	-	-	-	-	0.50%
Union County	1.25%	-	-	-	-	1.25%
Vermilion County	0.25%	-	-	-	-	0.25%
Wayne County	0.75%	-	-	-	-	0.75%
Winnebago County	1.00%	-	0.50%	-	-	1.50%
Woodford County	1.00%	-	-	-	-	1.00%

Metro-East Park and Recreation District Tax

The following table outlines the Metro-East Park and Recreation District tax rates for general merchandise. Excluded from this tax are qualifying food, drugs, and medical appliances and items that are titled or registered with an agency of Illinois state government. Rates for this tax are included in the combined sales tax rates for general merchandise on IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

	Metro-East Park and Recreation District Sales Tax Rate as of July 1, 2020
Madison County	0.10%
St. Clair County	0.10%

County School Facility and Resources Tax

The following table outlines the County School Facility and Resources sales tax rates for general merchandise. Excluded from this tax are qualifying food, drugs, and medical appliances and items that are titled or registered with an agency of Illinois state government. Rates for this tax are included in the combined sales tax rates for general merchandise on IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

	County School Facility Tax Rate as of July 1, 2020
Bond County	1.00%
Boone County	1.00%
Brown County	1.00%
Calhoun County	1.00%
Cass County	1.00%
Champaign County	1.00%
Christian County	1.00%
Coles County	1.00%
Cumberland County	1.00%
Douglas County	1.00%
Edgar County	1.00%
Edwards County	1.00%
Fayette County	1.00%
Franklin County	1.00%
Fulton County	1.00%
Greene County	1.00%
Hamilton County	1.00%
Hardin County	1.00%
Henry County	1.00%
Jackson County	1.00%
Jasper County	1.00%
Jersey County	1.00%
Jo Daviess County	1.00%
Knox County	1.00%
Lawrence County	1.00%
Lee County	1.00%
Livingston County	1.00%
Logan County	1.00%
Macon County	1.00%
Macoupin County	1.00%
Marion County	1.00%
Mason County	1.00%
McDonough County	1.00%
Menard County	1.00%
Mercer County	1.00%
Montgomery County	1.00%
Morgan County	1.00%
Monroe County	1.00%
Peoria County	0.50%
Perry County	1.00%
Piatt County	1.00%
Pike County	1.00%
Randolph County	1.00%

County School Facility and Resources Tax

The following table outlines the County School Facility and Resources sales tax rates for general merchandise. Excluded from this tax are qualifying food, drugs, and medical appliances and items that are titled or registered with an agency of Illinois state government. Rates for this tax are included in the combined sales tax rates for general merchandise on IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

	County School Facility Tax Rate as of July 1, 2020
Richland County	1.00%
Rock Island County	1.00%
Saline County	1.00%
Sangamon County	1.00%
Scott County	1.00%
Shelby County	1.00%
Schuyler County	1.00%
Union County	1.00%
Wabash County	1.00%
Warren County	1.00%
White County	1.00%
Whiteside County	1.00%
Williamson County	1.00%
Woodford County	1.00%

County Flood Prevention District Tax

The following table outlines the County Flood Prevention District tax rates for general merchandise. Excluded from this tax are qualifying food, drugs, and medical appliances and items that are titled or registered with an agency of Illinois state government. Rates for this tax are included in the combined sales tax rates for general merchandise on IDOR's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at **tax.illinois.gov** to verify all tax rates using the **Tax Rate Database.** These rates are subject to change January 1 and July 1 of each year.

	County Flood Prevention District Tax Rate as of July 1, 2020
Madison County	0.25%
Monroe County	0.25%
St. Clair County	0.25%

Sales Tax Rates — Metro-East Mass Transit District

Madison County

The Madison County Metro-East Mass Transit District includes some — but not all — townships in Madison County. Therefore, the general merchandise rate, the qualifying food, drugs, and medical appliances rate, and the vehicle rate for items reported on Form ST-556 or Form ST-556-LSE depends upon the township in which the taxable transaction takes place. **If the taxable transaction takes place outside the municipal limits, refer to this township list for the correct tax rate.** For vehicles reported on Form RUT-25 or Form RUT-25-LSE, the vehicle's registration address determines the rate. If the vehicle's registration address is outside the municipal limits, use this township list for the correct rate.

Township	Location code	Combined General Merchandise Rate	Qualifying Food/drugs/ Medical Appliances Rate	Vehicle Rate
Metro-East Mass Transit District Townships				
Alton Twp	060-5000-2	6.85%	1.25%	6.50%
Chouteau Twp	060-5000-2	6.85%	1.25%	6.50%
Collinsville Twp	060-5000-2	6.85%	1.25%	6.50%
Edwardsville Twp	060-5000-2	6.85%	1.25%	6.50%
Fort Russell Twp	060-5000-2	6.85%	1.25%	6.50%
Foster Twp	060-5000-2	6.85%	1.25%	6.50%
Godfrey Twp	060-5000-2	6.85%	1.25%	6.50%
Granite City Twp	060-5000-2	6.85%	1.25%	6.50%
Helvetia Twp	060-5000-2	6.85%	1.25%	6.50%
Jarvis Twp	060-5000-2	6.85%	1.25%	6.50%
Moro Twp	060-5000-2	6.85%	1.25%	6.50%
Nameoki Twp	060-5000-2	6.85%	1.25%	6.50%
Saline Twp	060-5000-2	6.85%	1.25%	6.50%
St. Jacob Twp	060-5000-2	6.85%	1.25%	6.50%
Venice Twp	060-5000-2	6.85%	1.25%	6.50%
Wood River Twp	060-5000-2	6.85%	1.25%	6.50%
Non-Mass Transit District Townships				
Alhambra Twp	060-5000-2	6.60%	1.00%	6.25%
Hamel Twp	060-5000-2	6.60%	1.00%	6.25%
Leef Twp	060-5000-2	6.60%	1.00%	6.25%
Marine Twp	060-5000-2	6.60%	1.00%	6.25%
New Douglas Twp	060-5000-2	6.60%	1.00%	6.25%
Olive Twp	060-5000-2	6.60%	1.00%	6.25%
Omphghent Twp	060-5000-2	6.60%	1.00%	6.25%
Pin Oak Twp	060-5000-2	6.60%	1.00%	6.25%

Sales Tax Rates — Metro-East Mass Transit District

St. Clair County

The St. Clair County Metro-East Mass Transit District includes some — but not all — townships in St. Clair County. Therefore, the general merchandise rate, the qualifying food, drugs, and medical appliances rate, and the vehicle rate for items reported on Form ST-556 or Form ST-556-LSE depends upon the township in which the taxable transaction takes place. I**f the taxable transaction takes place outside the municipal limits, refer to this township list for the correct tax rate.** For vehicles reported on Form RUT-25 or Form RUT-25-LSE, the vehicle's registration address determines the rate. If the vehicle's registration address is outside the municipal limits, use this township list for the correct rate.

Township	Location code	Combined General Merchandise Rate	Qualifying Food/drugs/ Medical Appliances Rate	Vehicle Rate
Metro-East Mass Transit District Townships				
Belleville Twp	082-5000-9	7.35%	1.75%	6.50%
Canteen Twp	082-5000-9	7.35%	1.75%	6.50%
Caseyville Twp	082-5000-9	7.35%	1.75%	6.50%
Centreville Twp	082-5000-9	7.35%	1.75%	6.50%
East Saint Louis Twp	082-5000-9	7.35%	1.75%	6.50%
Engelmann Twp	082-5000-9	7.35%	1.75%	6.50%
Lebanon Twp	082-5000-9	7.35%	1.75%	6.50%
Mascoutah Twp	082-5000-9	7.35%	1.75%	6.50%
O'Fallon Twp	082-5000-9	7.35%	1.75%	6.50%
Shiloh Valley Twp	082-5000-9	7.35%	1.75%	6.50%
Smithton Twp	082-5000-9	7.35%	1.75%	6.50%
St. Clair Twp	082-5000-9	7.35%	1.75%	6.50%
Stites Twp	082-5000-9	7.35%	1.75%	6.50%
Stookey Twp	082-5000-9	7.35%	1.75%	6.50%
Sugar Loaf Twp	082-5000-9	7.35%	1.75%	6.50%

Note: The Metro-East Mass Transit District imposes an additional fee of 0.50 percent or $20, whichever is less, on vehicle sales for the MED townships in St. Clair County. When applicable, we will print this fee (separate from the vehicle rate) on Form ST-556 or Form ST-556-LSE.

Non-Mass Transit District Townships				
Fayetteville Twp	082-5000-9	6.60%	1.00%	6.25%
Freeburg Twp	082-5000-9	6.60%	1.00%	6.25%
Lenzburg Twp	082-5000-9	6.60%	1.00%	6.25%
Marissa Twp	082-5000-9	6.60%	1.00%	6.25%
Millstadt Twp	082-5000-9	6.60%	1.00%	6.25%
New Athens Twp	082-5000-9	6.60%	1.00%	6.25%
Prairie Du Long Twp	082-5000-9	6.60%	1.00%	6.25%

Breakdown of Tax Rates

- State rate: Retailers' Occupation Tax and Service Occupation Tax
- State rate: Use Tax and Service Use Tax
- Additional tax rates that are combined with the state rate:
  - Local rate: Municipalities That Impose Home Rule, Non-Home Rule, or Business District Tax
  - Local rate: Counties That Impose Home Rule, County Public Safety/Public Facilities/Mental Health/Substance Abuse/ Transportation, County School Facility and Resources, or County Flood Prevention District Tax
  - Local rate: Regional Transportation Authority (RTA) Tax
  - Local rate: Metro-East Mass Transit District (MED) Tax
  - Local rate: Metro-East Park and Recreation District Tax
  - Local Rate: Municipalities That Impose Municipal Cannabis Retailers' Occupation Tax
  - Local Rate: Counties That Impose County Cannabis Retailers' Occupation Tax

Breakdown of Tax Rates

State rate: Retailers' Occupation Tax and Service Occupation Tax

General merchandise: 6.25 percent

A tax allocation breakdown of the 6.25 percent state rate for Retailers' Occupation Tax and Service Occupation Tax follows:
5 percent: state portion (equivalent to 80 percent of tax collections)
1 percent: local portion (equivalent to 16 percent of tax collections)
0.25 percent: county* portion (equivalent to 4 percent of tax collections)

Titled or registered items: 6.25 percent

A tax allocation breakdown of the 6.25 percent state rate for Retailers' Occupation Tax follows:
5 percent: state portion (equivalent to 80 percent of tax collections)
1 percent: local portion (equivalent to 16 percent of tax collections)
0.25 percent: county* portion (equivalent to 4 percent of tax collections)

Qualifying food, drugs, and medical appliances: 1 percent

A tax allocation breakdown of the 1 percent state rate for Retailers' Occupation Tax and Service Occupation Tax follows:
1 percent: local portion (equivalent to 100 percent of tax collections)

State rate: Use Tax and Service Use Tax

General merchandise: 6.25 percent

A tax allocation breakdown of the 6.25 percent state rate for Use Tax and Service Use Tax follows:
5 percent: state portion (equivalent to 80 percent of tax collections)
1.25 percent: State and Local Sales Tax Reform Fund portion
(equivalent to 20 percent of tax collections)

Titled or registered items: 6.25 percent

A tax allocation breakdown of the 6.25 percent state rate for Use Tax follows:
5 percent: state portion (equivalent to 80 percent of tax collections)
1 percent: local portion (equivalent to 16 percent of tax collections)
0.25 percent: county* portion (equivalent to 4 percent of tax collections)

Qualifying food, drugs, and medical appliances: 1 percent

A tax allocation breakdown of the 1 percent state rate for Use Tax and Service Use Tax follows:
1 percent: State and Local Sales Tax Reform Fund portion
(equivalent to 100 percent of tax collections)

*In Cook County, this portion of tax collections is allocated to the Regional Transportation Authority (RTA), rather than to the county.

Additional tax rates that are combined with the state rate:

Actual tax rates throughout the state vary because, in addition to state taxes, the local taxing bodies listed below have imposed other taxes that are administered by the state. The rates for each unit of local government found on the Tax Rate Database are combined rates that include the state rate and may include rates for one or more of the following local taxing bodies:

Local rate: Municipalities That Impose Home Rule, Non-Home Rule, or Business District Tax

Imposed by ordinance at the local level and administered by the state

General merchandise: Imposed in increments of 0.25 percent with no maximum rate limit for the home rule tax, and a 1 percent limit for the non-home rule tax (except for those covered by 65 ILCS 5/8-11-1.6 and 5/8-11-1.7) and the business district tax

Titled or registered items: Does not apply

Qualifying food, drugs, and medical appliances: Does not apply

Local rate: Counties That Impose Home Rule, County Public Safety/Public Facilities/ Mental Health/Substance Abuse/Transportation, County School Facility and Resources, or County Flood Prevention District Tax

Imposed by ordinance or referendum at the local level and administered by the state

General merchandise: Imposed in increments of 0.25 percent with no maximum rate limit for the home rule tax or the county public safety, public facilities, mental health, substance abuse, or transportation tax and a 1 percent limit for the county school facility and resources tax

Titled or registered items: Does not apply

Qualifying food, drugs, and medical appliances: Does not apply

Local rate: Regional Transportation Authority (RTA) Tax

Imposed in Cook County:

General merchandise: 1.00 percent

Titled or registered items: 1.00 percent

Qualifying food, drugs, and medical appliances: 1.25 percent

Imposed in the counties of DuPage, Kane, Lake, McHenry, and Will:

General merchandise: 0.75 percent

Titled or registered items: 0.75 percent

Qualifying food, drugs, and medical appliances: 0.75 percent

Local rate: Metro-East Mass Transit District (MED) Tax

Imposed in certain townships in Madison County:

General merchandise: 0.25 percent

Titled or registered items: 0.25 percent

Qualifying food, drugs, and medical appliances: 0.25 percent

Imposed in certain townships in St. Clair County:

General merchandise: 0.75 percent

Titled or registered items: 0.25 percent plus an additional Metro-East Mass Transit District Fee of 0.50 percent or $20, whichever is less

Qualifying food, drugs, and medical appliances: 0.75 percent

Local rate: Metro-East Park and Recreation District Tax

Imposed by ordinance at the local level and administered by the state

General merchandise: May only be imposed at the rate of 0.10 percent

Titled or registered items: Does not apply

Qualifying food, drugs, and medical appliances: Does not apply

Note: Local governments may impose additional taxes that are not administered by the state. For information regarding a locally imposed and administered tax, you must directly contact the local government.