

Illinois Department of Revenue  
Roger D. Sweet, Director  
101 West Jefferson Street  
Springfield, Illinois 62794

INFORMATIONAL BULLETIN FY88-10

TO: All Registered Retailers in Alexander County

SUBJECT: County Supplementary Tax (CST)

Effective July 1, 1987, pursuant to Public Act 84-163 a new local sales tax was adopted in Alexander County. This tax is known as the County Supplementary Tax (CST), and the rate is 7%. All retailers located within the boundaries of Alexander County, INCLUDING THOSE LOCATED WITHIN UNINCORPORATED MUNICIPALITIES, must collect this tax.

In general, the tax base follows the state tax base. That is, Food, Drug and Medical Appliances not subject to state tax are also exempt from CST. All other receipts that are exempt from state tax, EXCEPT those on oil field equipment (reported on Schedule RR-602) and the enterprise zone exemption for pollution control facilities and manufacturing machinery which are subject to CST.

If you have questions or need more information, please call or write. The phone numbers and address are provided at the top of this bulletin.

Roger D. Sweet  
Director of Revenue

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