



## ■ Home Rule Sales Tax in Cook County

### **TO:** All Retailers and Servicepersons Conducting Business in Cook County

Effective September 1, 1992, Cook County has imposed home rule sales tax.

It may be necessary to adjust your cash registers and any computer programs you use so that, beginning on September 1, you will be collecting and paying the correct amounts.

The home rule sales tax rate is part of the **combined rate** which is preprinted on your Form ST-1, Sales and Use Tax Return and, for multiple-site filers, your Form ST-2, Multiple Site Form.

#### **What's being taxed?**

The home rule sales tax has the same base for **general merchandise** as the state tax you are already familiar with. (The base refers to those items that are taxed. Any item that is exempt from state tax will also be exempt from this home rule tax.)

You will report receipts from this general merchandise tax on Line 4a on Form ST-1. Your preprinted return will show the correct combined rate.

**Food, drugs, and medical appliances** are exempt from home rule sales tax. However, a combined state and transit rate of 2 percent continues to apply.

#### **What is the tax rate?**

Cook County's new home rule sales tax rate is **0.75 percent** on general merchandise.

This rate will be combined with the state and any local rates. See the attached chart for specific combined sales tax rates for municipalities and unincorporated areas in Cook County.

If you conduct business within Cook County in a municipality which imposes its own home rule sales tax, your combined rate will also include that municipality's home rule sales tax rate.

Unincorporated areas in Cook County have a combined rate of 7.75 percent.

Your correct combined rate will be preprinted on your Forms ST-1 and ST-2.

#### **What do I do when a customer pays me after September 1 for a purchase delivered earlier at a different rate?**

If the original purchase was subject to a different tax rate from the rate in Line 4a of Form ST-1, you must report these receipts on Line 8a.

#### **Do I charge home rule sales tax to Illinois customers who live outside Cook County?**

Yes. You must charge home rule tax on your sales (except sales reported on Form ST-556) regardless of your Illinois customer's address or the sale's point of delivery within this state.

#### **What's new for those who file Form ST-556, Sales Tax Transaction Return?**

If you sell cars or other items that require a title, you should pay special attention. The home rule sales tax **does not** apply to these sales, and receipts from

these sales will continue to be taxed at the current rate preprinted on your Form ST-556 (see the attached chart).

However, the rate preprinted on Forms ST-1 and ST-2 will apply to receipts from sales of general merchandise, such as the parts you sell over the counter and the parts you use during service of motor vehicles and airplanes.

### **What are my special filing instructions?**

#### ■ **Monthly filers**

Your September return will be preprinted with the new combined rates reflecting the changes in the home rule rates. The due date is October 20, 1992, for the return for September 1992.

#### ■ **Quarterly filers**

You will have two returns for the third quarter. The return for July and August will be preprinted with the former rates, and a return for September will be preprinted with the new rates. The due date for both returns is October 20, 1992.

#### ■ **Annual filers**

You will have two returns. The return for January through August will be preprinted with the former rates, and a return for September through December will be preprinted with the new rates. The due date for both returns is January 20, 1993.

### **Questions?**

If you have questions or need more information, please call or write us. Our telephone numbers and address are printed at the bottom of this bulletin.



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# Sales Tax Rates in Cook County

The following chart outlines the sales tax rates effective September 1, 1992, for each municipality in Cook County and unincorporated areas. You will find the combined rate preprinted on your Forms ST-1 and ST-2 for each reporting period. Municipalities within Cook County that have their own newly imposed home rule sales tax (also effective September 1, 1992) are identified by "New HRST."

	ST-1/ST-2 Rate For General Merchandise	ST-1/ST-2 Rate For Food, Drugs, and Medical Appliances	*ST-556 Rate For Vehicles and Titled Items
Alsip	7.75%	2%	7%
Arlington Heights (New HRST)	8%	2%	7%
Barrington (Locations in Cook County only)	7.75%	2%	7%
Barrington Hills (Locations in Cook County only)	7.75%	2%	7%
Bartlett (Locations in Cook County only)	7.75%	2%	7%
Bedford Park	7.75%	2%	7%
Bellwood	7.75%	2%	7%
Bensenville (Locations in Cook County only)	8%	2%	7.25%
Berkeley	7.75%	2%	7%
Berwyn	7.75%	2%	7%
Blue Island	7.75%	2%	7%
Bridgeview	7.75%	2%	7%
Broadview	7.75%	2%	7%
Brookfield	7.75%	2%	7%
Buffalo Grove (Locations in Cook County only)	8.25%	2%	7%
Burbank	7.75%	2%	7%
Burnham	8.75%	2%	7%
Burr Ridge (Locations in Cook County only)	7.75%	2%	7%
Calumet City	8.25%	2%	7%
Calumet Park	7.75%	2%	7%
Chicago (Locations in Cook County only)	8.75%	2%	7%
Chicago Heights	7.75%	2%	7%
Chicago Ridge	7.75%	2%	7%
Cicero	8.75%	2%	7%
Country Club Hills	7.75%	2%	7%
Countryside	7.75%	2%	7%
Crestwood	7.75%	2%	7%
Deerfield (Locations in Cook County only)	7.75%	2%	7%
Des Plaines	7.75%	2%	7%
Dixmoor	7.75%	2%	7%

	ST-1/ST-2 Rate For General Merchandise	ST-1/ST-2 Rate For Food, Drugs, and Medical Appliances	*ST-556 Rate For Vehicles and Titled Items
Dolton	7.75%	2%	7%
East Hazelcrest	8.25%	2%	7%
Elgin (Locations in Cook County only)	7.75%	2%	7%
Elk Grove Village (Locations in Cook County only)	8.25%	2%	7%
Elmwood Park	8.75%	2%	7%
Evanston	7.75%	2%	7%
Evergreen Park	7.75%	2%	7%
Flossmoor	7.75%	2%	7%
Ford Heights	7.75%	2%	7%
Forest Park	7.75%	2%	7%
Forest View	7.75%	2%	7%
Franklin Park	7.75%	2%	7%
Glencoe	7.75%	2%	7%
Glenview	7.75%	2%	7%
Glenwood	7.75%	2%	7%
Golf	7.75%	2%	7%
Hanover Park (Locations in Cook County only)	7.75%	2%	7%
Harvey	7.75%	2%	7%
Harwood Heights	7.75%	2%	7%
Hazel Crest	7.75%	2%	7%
Hickory Hills	7.75%	2%	7%
Hillside	7.75%	2%	7%
Hinsdale (Locations in Cook County only)	8.00%	2%	7.25%
Hodgkins	7.75%	2%	7%
Hoffman Estates	8.25%	2%	7%
Hometown	7.75%	2%	7%
Homewood	7.75%	2%	7%
Indian Head Park	7.75%	2%	7%
Inverness	7.75%	2%	7%
Justice	7.75%	2%	7%
Kenilworth	7.75%	2%	7%
La Grange	7.75%	2%	7%
La Grange Park	7.75%	2%	7%
Lansing	7.75%	2%	7%
Lemont	7.75%	2%	7%

	ST-1/ST-2 Rate For General Merchandise	ST-1/ST-2 Rate For Food, Drugs, and Medical Appliances	*ST-556 Rate For Vehicles and Titled Items
Lincolnwood	7.75%	2%	7%
Lynwood	7.75%	2%	7%
Lyons	7.75%	2%	7%
Markham	7.75%	2%	7%
Matteson	7.75%	2%	7%
Maywood	7.75%	2%	7%
McCook	7.75%	2%	7%
Melrose Park	7.75%	2%	7%
Merrionette Park	7.75%	2%	7%
Midlothian	7.75%	2%	7%
Morton Grove (New HRST)	8.25%	2%	7%
Mount Prospect	8%	2%	7%
Niles	8.25%	2%	7%
Norridge	8.75%	2%	7%
North Riverside	7.75%	2%	7%
Northbrook	7.75%	2%	7%
Northfield	7.75%	2%	7%
Northlake (Locations in Cook County only)	7.75%	2%	7%
Oak Brook (Locations in Cook County only)	8%	2%	7.25%
Oak Forest	7.75%	2%	7%
Oak Lawn	7.75%	2%	7%
Oak Park	7.75%	2%	7%
Olympia Fields	7.75%	2%	7%
Orland Hills	7.75%	2%	7%
Orland Park	7.75%	2%	7%
Palatine (New HRST)	8.25%	2%	7%
Palos Heights	7.75%	2%	7%
Palos Hills	7.75%	2%	7%
Palos Park	7.75%	2%	7%
Park Forest (Locations in Cook County only)	7.75%	2%	7%
Park Ridge	7.75%	2%	7%
Phoenix	7.75%	2%	7%
Posen	7.75%	2%	7%
Prospect Heights	7.75%	2%	7%
Richton Park	7.75%	2%	7%

	ST-1/ST-2 Rate For General Merchandise	ST-1/ST-2 Rate For Food, Drugs, and Medical Appliances	*ST-556 Rate For Vehicles and Titled Items
River Forest	7.75%	2%	7%
River Grove	7.75%	2%	7%
Riverdale	7.75%	2%	7%
Riverside	7.75%	2%	7%
Robbins	7.75%	2%	7%
Rolling Meadows	8%	2%	7%
Roselle (Locations in Cook County only)	8%	2%	7.25%
Rosemont	8.75%	2%	7%
Sauk Village	7.75%	2%	7%
Schaumburg (Locations in Cook County only)	8.25%	2%	7%
Schiller Park	7.75%	2%	7%
Skokie	8.5%	2%	7%
South Barrington	7.75%	2%	7%
South Chicago Heights	7.75%	2%	7%
South Holland	7.75%	2%	7%
Steger (Locations in Cook County only)	7.75%	2%	7%
Stickney	7.75%	2%	7%
Stone Park	8.75%	2%	7%
Streamwood (New HRST)	8.25%	2%	7%
Summit	7.75%	2%	7%
Thornton	7.75%	2%	7%
Tinley Park (Locations in Cook County only)	7.75%	2%	7%
University Park (Locations in Cook County only)	7.75%	2%	7%
Westchester	7.75%	2%	7%
Western Springs	7.75%	2%	7%
Wheeling (Locations in Cook County only)	7.75%	2%	7%
Willow Springs	7.75%	2%	7%
Wilmette	7.75%	2%	7%
Winnetka	7.75%	2%	7%
Worth	7.75%	2%	7%
Unincorporated areas in Cook County	7.75%	2%	7%

\* Effective January 1, 1992, retailers must add 1 percent (Chicago Home Rule Use Tax) if the vehicle is purchased to be registered in the city of Chicago.