



■ Madison County Metro-East Transit District Expanded

TO: Retailers in Townships of Helvetia and Saline

Effective October 1, 1992, the Madison County Metro-East Transit District expands to include the townships of **Helvetia** and **Saline**.

Retailers in these townships will join retailers in the following townships who currently pay the 1/4 percent **mass transit tax**: Alton, Chouteau, Collinsville, Edwardsville, Fort Russell, Foster, Godfrey, Granite City, Jarvis, Moro, Nameoki, St. Jacob, Venice, and Wood River.

If you are newly affected by this tax, it may be necessary to adjust your cash registers and any computer programs you use so that, beginning on October 1, 1992, you will be collecting and paying the correct amounts.

How do I know whether my business location is within the Madison County Metro-East Transit District?

The map on the back of this bulletin shows the boundaries of the transit district. If you make sales at retail from a business

located anywhere within the boundaries of the district, you must collect and pay the mass transit tax on those sales.

How do I pay the tax?

The 1/4 percent rate for this tax is part of the **combined rates** which are preprinted

- on Lines 4a and 5a of your Form ST-1, Sales and Use Tax Return,
- on Lines 4a and 5a of your Form ST-2, Multiple Site Form (for multiple-site filers), and
- on Part 6, Line 4, of your Form ST-556, Sales Tax Transaction Return.

What are the new rates?

For ST-1 and ST-2 filers, the new combined rates are

- 6.5 percent for general merchandise (Line 4a) and
- 1.25 percent for food, drugs, and medical appliances (Line 5a).

For ST-556 filers, the new combined rate is

- 6.5 percent (Part 6, Line 4).

When must I start collecting the tax?

You must begin collecting this tax on taxable sales you make on or after October 1, 1992.

What are my special filing instructions?

■ **ST-1 and ST-2 filers:**

- **Monthly filers**
Your October return will be the first return to reflect the new tax. It is due November 20, 1992.
- **Quarterly filers**
Your fourth-quarter return will be the first return to reflect the new tax. It is due January 20, 1993.
- **Annual filers**
You will have two returns for 1992. The return for January through September will be preprinted with the lower rates, and a return for October through December will be preprinted with the higher rates. Both returns are due January 20, 1993.

■ **ST-556 filers:**

Any new returns you order will be preprinted with the correct rate. Until you receive your new returns, use your existing stock. Remember to use the new rate of **6.5 percent** on Part 6, Line 4, of your return for any transaction with a delivery date on or after October 1, 1992.

What do I do when a customer pays me after October 1 for a purchase made earlier?

If the original purchase was subject to a different tax rate from the rates in Lines 4a and 5a of Form ST-1, you must report these receipts on Line 8a.



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Questions?

If you have questions about whether or not you are located in the transit district, call:

Madison County Metro-East
Transit District
1 800 847-7433

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