

■ St. Clair County Metro-East Transit District Tax Increase

TO: All Retailers Conducting Business in the St. Clair County Metro-East Transit District

Effective January 1, 1995, the St. Clair County Metro-East Transit District will increase its mass transit tax rate from 0.25 percent to 0.75 percent.

Retailers conducting business in the following St. Clair County townships will be affected by this increase: Belleville, Canteen, Caseyville, Centreville, East St. Louis, Engelmann, Fayetteville, Freeburg, Lebanon, Lenzburg, Marissa, Mascoutah, Millstadt, New Athens, O'Fallon, Prairie Du Long, Shiloh Valley, St. Clair, Smithton, Stites, Stookey, and Sugar Loaf.

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

How do I pay the tax?

The 0.75 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 Section 6, Line 4, of your Form ST-556, Sales Tax Transaction Return.

What are the new combined rates?

Your rates will depend upon your business location. You will find the new combined rates you must use to collect and pay the tax on the rate table enclosed with this bulletin. If you need assistance in determining your rates, call our Taxpayer Assistance Division at 1 800 732-8866 or 217 782-3336.

When must I begin collecting and paying this tax increase?

You must begin collecting and paying this tax increase on taxable sales you make on or after January 1, 1995.

What are my special filing instructions?

■ ST-1 and ST-2 filers:

- **Monthly filers**
Your January return will be the first return to reflect the tax increase. It is due on or before February 20, 1995.
- **Quarterly filers**
Your first-quarter return will be the first return to reflect the tax increase. It is due on or before April 20, 1995.
- **Annual filers**
Your 1995 return will be the first return to reflect the tax increase. It is due on or before January 20, 1996.

■ ST-556 filers:

Any new returns you order will be preprinted with the correct rate. In the meantime, you may use your existing stock. Remember to use the new rate of 7 percent (see the enclosed rate table) on Section 6, Line 4, of your return for any transaction with a delivery date on or after January 1, 1995.

What do I do when a customer pays me after January 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.

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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**FOR
INFORMATION...****CALL:** 1 800 732-8866 or 217 782-33361 800 544-5304 TDD teletype device **for hearing impaired only****WRITE:** Illinois Department of Revenue, 101 W. Jefferson St., P.O. Box 19044, Springfield, IL 62794-9044

Sales Tax Rates in the St. Clair County Metro-East Transit District

The following table outlines the combined sales tax rates effective January 1, 1995, for 1) general merchandise, 2) food, drugs, and medical appliances, and 3) items reported on Form ST-556 for all incorporated municipalities and unincorporated areas within the St. Clair County Metro-East Transit District. You will find the combined rates preprinted on your Forms ST-1, ST-2, and ST-556.

	ST-1/ST-2 General Merchandise Rate Effective 1/1/95	ST-1/ST-2 Food, Drugs, and Medical Appliances Rate Effective 1/1/95	ST-556 Combined Rate Effective 1/1/95
Incorporated Municipalities			
Alorton	7%	1.75%	7%
Belleville	7.25%	1.75%	7%
Brooklyn	7%	1.75%	7%
Cahokia	7%	1.75%	7%
Caseyville	7%	1.75%	7%
Centreville	7%	1.75%	7%
Collinsville	7%	1.75%	7%
Columbia	7%	1.75%	7%
Dupo	7%	1.75%	7%
East Carondelet	7%	1.75%	7%
East St. Louis	8%	1.75%	7%
Fairmont City	7%	1.75%	7%
Fairview Heights	7.25%	1.75%	7%
Glen View	7%	1.75%	7%
Lebanon	7%	1.75%	7%
Mascoutah	7%	1.75%	7%
National City	7%	1.75%	7%
New Baden	7%	1.75%	7%
O'Fallon	7%	1.75%	7%
Sauget	8.5%	1.75%	7%
Shiloh	7%	1.75%	7%
Smithton	7%	1.75%	7%
Summerfield	7%	1.75%	7%
Swansea	7%	1.75%	7%
Washington Park	7%	1.75%	7%
Unincorporated Areas	7%	1.75%	7%
