

## ■ Changes in the East Peoria Non-Home Rule Sales Tax Rate

### **TO:** All Retailers and Servicepersons Selling Food, Drugs, or Medical Appliances from East Peoria Locations

Beginning with sales you make on or after August 20, 1995, East Peoria's non-home rule sales tax no longer applies to qualifying **food, drugs, and medical appliances**; therefore the rate at which you must collect and pay sales tax for these items has been reduced from 2 percent to **1 percent** for sales made from locations in East Peoria.

(The term "food" here refers to food not for immediate consumption, such as food purchased at a grocery store.)

This change is the result of recently enacted legislation (PA 89-0399).

### **How do I file my sales tax return?**

The following instructions tell you how to file Form ST-1, Sales and Use Tax Return, and Form ST-2, Multiple-Site Form.

- **Monthly ST-1 filers:**  
You should have already received your preprinted August and September returns. Use the August return we sent you, and report receipts from sales made before August 20 (subject to the 2 percent rate) on Lines 5a and 5b; report receipts from sales made on or after August 20 (subject to the 1 percent rate) on Lines 8a and 8b. We will send you a corrected September return with the 1 percent rate preprinted on Line 5a. Please discard the September return we sent you previously.
- **Monthly ST-1/ST-2 filers:**  
Use the August return we sent you. On Form ST-2, report receipts from sales made within East Peoria before August 20 (subject to the 2 percent rate) on Lines 5a and 5b; report receipts from sales made within East Peoria on or after August 20 (subject to the 1 percent rate) on Lines 8a and 8b. We will send you a corrected September return with the 1 percent rate preprinted on Line 5a. Please discard the September return with the 2 percent rate preprinted on Line 5a.
- **Quarterly ST-1 filers:**  
Soon you will receive your preprinted third quarter (July 1 - September 30) return. On the third quarter return, report receipts from sales made before August 20 (subject to the 2 percent rate) on Lines 5a and 5b; report receipts from sales made on or after August 20 (subject to the 1 percent rate) on Lines 8a and 8b. Your fourth quarter return will have the 1 percent rate preprinted on Line 5a.
- **Quarterly ST-1/ST-2 filers:**  
Soon you will receive your preprinted third quarter (July 1 - September 30) return. On your Form ST-2 for the third quarter, report receipts from sales made within East Peoria before August 20 (subject to the 2 percent rate) on Lines 5a and 5b; report receipts from sales made within East Peoria on or after August 20 (subject to the 1 percent rate) on Lines 8a and 8b.
- **Annual ST-1 filers:**  
You will receive your annual return with the 1 percent rate preprinted on Line 5a. Report receipts from sales made before August 20 (subject to the 2 percent

rate) on Lines 8a and 8b;  
report receipts from sales  
made on or after August 20  
(subject to the 1 percent  
rate) on Lines 5a and 5b.

● **Annual ST-1/ST-2 filers:**

You will receive your annual  
return with the 1 percent  
rate preprinted on Line 5a  
on Form ST-2 for East  
Peoria locations. On Form  
ST-2, report receipts from  
sales made within East  
Peoria before August 20  
(subject to the 2 percent  
rate) on Lines 8a and 8b;  
report receipts from sales  
made within East Peoria on  
or after August 20 (subject  
to the 1 percent rate) on  
Lines 5a and 5b.

## Questions?

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



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**FOR  
INFORMATION...**

CALL: 1 800 732-8866 or 217 782-3336

1 800 544-5304 TDD-telecommunications device for the deaf

WRITE: Illinois Department of Revenue, 101 W. Jefferson St., P.O. Box 19044, Springfield, IL 62794-9044

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