



■ County Public Safety Tax in Marion County

TO: All Retailers and Servicepersons Conducting Business in Marion County

Effective **January 1, 1999**, Marion County has imposed a countywide county public safety tax on general merchandise at the rate of 0.25 percent.

The county public safety tax rate is part of the combined rate that is preprinted on your Form ST-1, Sales and Use Tax Return, or, for multiple-site filers, your Form ST-2, Multiple Site Form.

The new combined rate is reflected in Line 4a of Form ST-1 or Form ST-2 as a total general merchandise rate. To figure the appropriate combined rate, please see the table on the reverse side of this bulletin.

It may be necessary to adjust your cash registers and any computer programs you use so that, beginning on January 1, you will collect and pay the correct amount of tax.

What is taxed?

You must collect county public safety tax on sales of **general merchandise** (reported on Line 4a of Form ST-1 and Form ST-2). The same items of general merchandise reported on Form ST-1 and Form ST-2 that are subject to state sales tax are also subject to county public safety tax.

County public safety tax does **not** apply to sales of qualifying food, drugs, and medical appliances* (reported on Line 5a of Form ST-1 and Form ST-2).

Also, county public safety tax does **not** apply to items that must be titled or registered by an agency of Illinois state government (reported on Form ST-556, Sales Tax Transaction Return).

What do I do when a customer pays me on or after January 1 for a purchase that was delivered earlier and taxed at a different rate?

If the original purchase was subject to a tax rate that is different from the rate in Line 4a of Form ST-1 or Form ST-2, 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.

* 86 Ill. Adm. Code 130.310



For information or forms...

Call us at **1 800 732-8866** or **217 782-3336**.

Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

Write us at Illinois Department of Revenue, P.O. Box 19044, Springfield, IL 62794-9044.

Visit our Web site at **www.revenue.state.il.us**.

Call "Illinois Tax Fax," our fax-on-demand service, at **217 785-3400**.

Call our 24-hour Forms Order Line at **1 800 356-6302**.

Marion County Public Safety Tax

Use the following table to figure the correct total combined rate for general merchandise, which includes county public safety tax.

On your Form ST-1 or Form ST-2:

- for monthly filers, on your return for December 1998;
- for quarterly filers, on your return for the fourth quarter of 1998 (October - December);
- for annual filers, on your return for 1998;

if the preprinted rate on Line 4a is: beginning January 1, 1999,
you should collect tax at the rate of:

6.25 %	6.5 %
6.5%	6.75 %
6.75%	7 %
7 %	7.25 %
7.25%	7.5 %