



# County Public Safety Tax in Tazewell County

## Informational Bulletin

April 2001

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Director of Revenue

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](http://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**

To:

All Retailers and Servicepersons Conducting Business in  
Tazewell County

Effective **July 1, 2001**, Tazewell  
County has imposed a countywide  
county public safety tax on general  
merchandise at the rate of 0.50 per-  
cent.

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 July 1, you will collect and pay the  
correct amount of tax.

For a complete listing of statewide  
sales tax rates, see the July 1, 2001  
version of our Publication ST-25,  
Illinois Sales Tax Rate Reference  
Manual.

### 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 gen-  
eral 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 July 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 was in effect prior to this  
rate change, you must report these  
receipts on Line 8a and the tax on Line  
8b.

**Note:** Lines 8a and 8b are to be used  
**only** to report receivables subject to a  
previous tax rate. No other use of this  
line is permitted.

## Tazewell 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 June 2001;
- for quarterly filers, on your return for the second quarter of 2001 (April - June);
- for annual filers, on your return for 2000;

if the preprinted rate on Line 4a is:

beginning July 1, 2001,  
you should collect tax at the rate of:

6.25 %	6.75 %
6.5%	7 %
6.75%	7.25 %
7 %	7.50 %
7.25%	7.75 %

**Note:** If you are conducting business from a location other than the one preprinted on your return, please contact us for the correct rate.