



Metro-East Park and Recreation District Tax in Madison County

Informational Bulletin

May 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 Madison County

Effective **July 1, 2001**, the Metro-East Park and Recreation District has imposed a countywide tax on general merchandise in Madison County. The tax rate is 0.10 percent.

The metro-east park and recreation district 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 metro-east park and recreation district 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 metro-east park and recreation district tax.

Metro-east park and recreation district 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, metro-east park and recreation district 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.

## Madison County Metro-East Park and Recreation District Tax

Use the following table to figure the correct total combined rate for general merchandise, which includes metro-east park and recreation district 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%	6.35%
6.5%	6.60%
6.75%	6.85%
7 %	7.10%
7.25 %	7.35%
7.50 %	7.60%
7.75 %	7.85%
8.00%	8.10%

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