



# Illinois Department of Revenue

# Informational Bulletin

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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:  
[tax.illinois.gov](http://tax.illinois.gov)
- Call our 24-hour  
Forms Order Line at:  
1 800 356-6302

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

## Non-home Rule Sales Tax Rate Imposed in Rockford

To:

All Retailers and Servicepersons Conducting Business in  
Rockford

Effective **July 1, 2007**, Rockford has imposed a 1.0 percent non-home rule sales tax rate on general merchandise.

The non-home rule sales tax rate is part of the combined rate that is pre-printed 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 of **8.25 percent**.

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.

### What is taxed?

You must collect non-home rule sales 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 non-home rule sales tax.

Non-home rule sales 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, non-home rule sales 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).

Please note that non-home rule units of local government may impose and administer other taxes. If these taxes are imposed, they are not collected by the Illinois Department of Revenue. Please contact your municipal or county clerk's office for more information.

### 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.

\* 86 Ill. Adm. Code 130.310

