



Illinois Department of Revenue

Informational Bulletin

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Director of Revenue

Sales Tax Rate Change Summary

To:

All Retailers and Servicepersons Conducting Business in Taxing Jurisdictions That Have Imposed a Sales Tax Rate Change Effective January 1, 2008

For information . . .

Visit our web site —
tax.illinois.gov

Call us —
1 800 732-8866 or
1 217 782-3336
1 800 544-5304 (TDD only)

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

For forms . . .

Visit our web site —
tax.illinois.gov

Call our Forms Order Line —
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.

Effective **January 1, 2008**, certain taxing jurisdictions have either imposed a tax or changed their tax rate on sales of general merchandise for home rule sales tax, non-home rule sales tax, county public safety or transportation sales tax, or business district sales tax.

The new state and local combined rate will be preprinted on Line 4a of Form ST-1, Sales and Use Tax Return, or Form ST-2, Multiple Site Form, as a total general merchandise rate. The combined rate is also shown in the table on Pages 2 and 3 of this bulletin.

You may need 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.

If you use software to create the forms you file, that software must also be adjusted. You may need to contact your software vendor.

What is taxed?

You must collect home rule sales tax, non-home rule sales tax, county public safety or transportation sales tax, and business district 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 sub-

ject to home rule sales tax, non-home rule sales tax, county public safety or transportation sales tax, and business district sales tax.

Home rule sales tax, non-home rule sales tax, county public safety or transportation sales tax, and business district sales tax do not apply to

- sales of qualifying food, drugs, and medical appliances¹ (reported on Line 5a of Form ST-1 and Form ST-2), or
- items that must be titled or registered by an agency of Illinois state government (reported on Form ST-556, Sales Tax Transaction Return).

Note: Some taxing jurisdictions may impose and administer other taxes that are **not** collected by the Illinois Department of Revenue. Please contact your municipal or county clerk's office for more information.

How do I report a sale that was delivered earlier and therefore taxed at a different rate?

If the original sale was subject to a tax rate that is different from the rate due for Line 4a of Form ST-1 or Form ST-2, you must report these receipts on Line 8a.²

Note: Line 8a is to be used only to report receivables subject to a previous tax rate. No other use of this line is permitted.

Where can I find the amount of the tax rate changes and the new combined rate?

The tables on Pages 2 and 3 below outline the sales tax rates for general merchandise effective January 1, 2008, for each of the taxing jurisdictions in Illinois that have imposed a change in local sales tax rates.

For a complete listing of statewide sales tax rates, see the Tax Rate Finder on our web site at tax.illinois.gov.

How do I know if my business is located within a business district or subject to this tax?

Your business address determines whether business district sales tax applies to your sales. Refer to our Tax Rate Finder on our web site at tax.illinois.gov.

Taxing Jurisdiction	Sales Tax Rate Changes for Sales of General Merchandise					General Merchandise Combined Rate
	Home Rule	Non Home Rule	County Public Safety/Trans.	Water Commission	Business District	
Beecher (Will County)	N/A	+0.50%	N/A	N/A	N/A	7.00%
3 Belleville (St. Clair County)						
Inside Frank Scott Pky Bus. District	N/A	N/A	N/A	N/A	+1.00%	8.60%
Outside Business District	N/A	N/A	N/A	N/A	N/A	7.60%
3 Bloomingdale (DuPage County)						
Inside Indian Lakes Resort Bus. Dist.	N/A	N/A	N/A	N/A	+1.00%	8.25%
Outside Business District	N/A	N/A	N/A	N/A	N/A	7.25%
3 Bloomingdale (DuPage County)						
Inside Bloomingdale Stratford Sq. Business District	N/A	N/A	N/A	N/A	+1.00%	8.25%
Outside Business District	N/A	N/A	N/A	N/A	N/A	7.25%
Broadview (Cook County)	N/A	+0.50%	N/A	N/A	N/A	8.75%
4 Bureau County	N/A	N/A	+0.50%	N/A	N/A	6.75%
Carbondale (Jackson County)	+0.50%	N/A	N/A	N/A	N/A	7.75%
Collinsville (Madison County)	+1.25%	N/A	N/A	N/A	N/A	7.85%
Collinsville (St. Clair County)	+1.25%	N/A	N/A	N/A	N/A	8.35%
Colona (Henry County)	N/A	+0.50%	N/A	N/A	N/A	6.75%
Forsyth (Macon County)	N/A	+0.50%	N/A	N/A	N/A	7.50%
Geneva (Kane County)	N/A	+0.50%	N/A	N/A	N/A	7.00%
LeRoy (McLean County)	N/A	+0.50%	N/A	N/A	N/A	6.75%
Lexington (McLean County)	N/A	+0.50%	N/A	N/A	N/A	6.75%
3 Mackinaw (Tazewell County)						
Inside Mackinaw First St. Industrial Park Business District	N/A	N/A	N/A	N/A	+1.00%	7.75%
Outside Business District	N/A	N/A	N/A	N/A	N/A	6.75%
3 Mackinaw (Tazewell County)						
Inside Mackinaw Industrial Park Business District	N/A	N/A	N/A	N/A	+1.00%	7.75%
Outside Business District	N/A	N/A	N/A	N/A	N/A	6.75%

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Taxing Jurisdiction	Sales Tax Rate Changes for Sales of General Merchandise					General Merchandise Combined Rate
	Home Rule	Non Home Rule	County Public Safety/Trans.	Water Commission	Business District	
3 Mackinaw (Tazewell County) Inside Mackinaw Downtown Bus. Dis. Outside Business District	N/A N/A	N/A N/A	N/A N/A	N/A N/A	+1.00% N/A	7.75% 6.75%
Manhattan (Will County)	+1.00%	N/A	N/A	N/A	N/A	7.50%
3 Mattoon (Coles County) Inside South Route 45 Bus. District Outside Business District	N/A N/A	N/A N/A	N/A N/A	N/A N/A	+1.00% N/A	7.75% 6.75%
4 Moultrie County	N/A	N/A	+0.50%	N/A	N/A	6.75%
Mount Prospect (Cook County)	+0.25%	N/A	N/A	N/A	N/A	8.75%
Oak Brook (Cook County)	N/A	+0.25%	N/A	N/A	N/A	8.50%
Oak Brook (DuPage County)	N/A	+0.25%	N/A	N/A	N/A	7.25%
Oakwood (Vermillion County)	N/A	+1.00%	N/A	N/A	N/A	7.50%
Peru (LaSalle County)	+0.50%	N/A	N/A	N/A	N/A	7.00%
Plainfield (Kendall County)	+1.00%	N/A	N/A	N/A	N/A	8.25%
Plainfield (Will County)	+1.00%	N/A	N/A	N/A	N/A	7.50%
South Pekin (Tazewell County)	N/A	+0.25%	N/A	N/A	N/A	7.00%
5 West Chicago (DuPage County)	+0.25%	N/A	N/A	-0.25%	N/A	6.75%
Willow Springs (Cook County)	N/A	+1.00%	N/A	N/A	N/A	8.75%
Willow Springs (DuPage County)	N/A	+1.00%	N/A	N/A	N/A	7.50%

1 86 Ill. Adm. Code 130.310

2 86 Ill. Adm. Code 130.101 (a)

3 This municipality imposes a business district tax. **Not all businesses located within this municipality are within a business district.** See the January 1, 2008, version of our Publication ST-25, Illinois Sales Tax Rate Reference Manual, for a list of addresses that are within business districts.

4 This county has imposed or increased the countywide county public safety or transportation sales tax. For units of local government within this county that impose home rule sales taxes or non-home rule sales taxes, the ST-1/ST-2 combined rate varies. For all unincorporated areas and units of local government in this county that do not impose home rule sales taxes or non-home rule sales taxes, the ST-1/ST-2 combined rates are the rates listed above, which become effective January 1, 2008.

5 Reference FY Bulletin 2008-06 for information on sales of items titled and registered.