



Illinois Department of Revenue

Informational Bulletin

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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.

Sales Tax Rate Change Summary

To:

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

Effective **July 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,
- county school facility sales tax, or
- business district sales tax.

These taxes are referred to in this bulletin as “locally imposed 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 July 1, you will collect and pay the correct amount of tax.

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

What is taxed?

You must collect locally imposed 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 also are subject to the locally imposed sales tax.

Locally imposed sales tax does 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 outline the sales tax rates for general merchandise effective July 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 for a list of addresses.

To verify your new tax rate or business district address you will need to select July 2008, on the Tax Rate Finder.

Countywide Tax Rate Changes

NOTE: If you are located within a county listed below, including the incorporated areas of the county, refer to the Tax Rate Finder on our web site at tax.illinois.gov in order to verify your new tax rate as of July 1, 2008, or see the tax reference chart at the end of the of this bulletin.

Taxing Jurisdiction	Sales Tax Rate Changes for Sales of General Merchandise					General Merchandise Combined Rate
	Home Rule	Non Home Rule	County Public Safety/Trans.	County School	Business District	
Cook County	+1.00%	N/A	N/A	N/A	N/A	see tax rate finder or tax reference chart
Williamson County	N/A	N/A	N/A	+1.00%	N/A	see tax rate finder or tax reference chart

Municipal Tax Rate Changes

Taxing Jurisdiction	Sales Tax Rate Changes for Sales of General Merchandise					General Merchandise Combined Rate
	Home Rule	Non Home Rule	County Public Safety/Trans.	County School	Business District	
Alton (Madison County) Inside Alton Square Business Dist. Outside Business District	N/A N/A	N/A N/A	N/A N/A	N/A N/A	+1.00% N/A	8.10% 7.10%
Bloomington (McLean County)	+0.25%	N/A	N/A	N/A	N/A	7.75%
Collinsville (Madison County) Inside I-255/ Horseshoe Lake Road Business District Outside Business District	N/A N/A	N/A N/A	N/A N/A	N/A N/A	+1.00% N/A	8.85% 7.85%
Crystal Lake (McHenry County)	+0.75%	N/A	N/A	N/A	N/A	7.75%
DeKalb (DeKalb County)	+0.50%	N/A	N/A	N/A	N/A	8.00%
Downers Grove (DuPage County)	+0.25%	N/A	N/A	N/A	N/A	8.00%
Galena (Jo Daviess County)	N/A	+0.50%	N/A	N/A	N/A	7.25%
Glenview (Cook County) ³	+0.25%	N/A	N/A	N/A	N/A	9.75%
Machesney Park (Winnebago County)	N/A	+1.00%	N/A	N/A	N/A	8.25%
Mattoon (Coles County) Inside Broadway East Business 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%

Taxing Jurisdiction	Sales Tax Rate Changes for Sales of General Merchandise					General Merchandise Combined Rate
	Home Rule	Non Home Rule	County Public Safety/Trans.	County School	Business District	
Pinckneyville (Perry County) Inside Pinckneyville Business Dist. 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%
Salem (Marion County)	N/A	+0.50%	N/A	N/A	N/A	7.50%
Savoy (Champaign County)	N/A	+0.50%	N/A	N/A	N/A	7.00%
St. Joseph (Champaign County)	N/A	+0.50%	N/A	N/A	N/A	7.00%
Sycamore (DeKalb County)	+0.50%	N/A	N/A	N/A	N/A	7.50%
Volo (Lake County)	+1.00%	N/A	N/A	N/A	N/A	8.00%
West Chicago (DuPage County)	+0.50%	N/A	N/A	N/A	N/A	7.75%

1 86 Ill. Adm. Code 130.310

2 86 Ill. Adm. Code 130.101 (a)

3 This rate includes the Cook County Home Rule tax rate increase of 1 percent.

Tax Reference Chart

If you are located in unincorporated Cook or Williamson counties or a municipality within Cook or Williamson counties, use this tax reference chart to determine your rate as of July 1, 2008.

If your rate as of June 30, 2008 was:

Then your rate as of July 1, 2008 is:

6.25%	7.25%
6.50%	7.50%
6.75%	7.75%
7.00%	8.00%
7.25%	8.25%
7.50%	8.50%
7.75%	8.75%
8.00%	9.00%
8.25%	9.25%
8.50%	9.50%
8.75%	9.75%
9.00%	10.00%
9.25%	10.25%
9.50%	10.50%
9.75%	10.75%
10.00%	11.00%

To find the specific rate for your municipality, refer to the Tax Rate Finder on our web site at tax.illinois.gov.