



# Illinois Department of Revenue

# Informational Bulletin

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## For information . . .

Visit our web site —  
[tax.illinois.gov](http://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](http://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 January 1, 2009

Effective **January 1, 2009**, 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,
- county flood prevention district, 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 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 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 are also subject to the locally imposed sales tax.

Locally imposed sales tax does not apply to

- sales of qualifying food, drugs, and medical appliances<sup>1</sup> (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.<sup>2</sup>

**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 January 1, 2009 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](http://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](http://tax.illinois.gov) for a list of addresses.

To verify your new tax rate or business district address you will need to select January 2009, 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](http://tax.illinois.gov) in order to verify your new tax rate as of January 1, 2009, or see the tax reference chart at the end 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 Flood	Business District	
Madison County	N/A	N/A	N/A	+0.25%	N/A	see <b>Tax Rate Finder</b> or tax reference chart
Monroe County	N/A	N/A	N/A	+0.25%	N/A	see <b>Tax Rate Finder</b> or tax reference chart
St. Clair County	N/A	N/A	N/A	+0.25%	N/A	see <b>Tax Rate Finder</b> 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 Flood	Business District	
Belleville (St. Clair County) Inside Parkway North 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	8.85% 7.85%
Bellwood (Cook County) Inside The Mannheim Road Business Development District Inside The St. Charles Road Business Development District Outside Business Districts	N/A N/A N/A	N/A N/A N/A	N/A N/A N/A	N/A N/A N/A	+1.00% +1.00% N/A	11.50% 11.50% 10.50%
Caseyville (St. Clair County) Inside Route 159 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	8.35% 7.35%
Collinsville (Madison County) Inside Eastport Plaza Drive 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	9.10% 8.10%
Danvers (McLean County) Inside Danvers Downtown 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	7.25% 6.25%
Deerfield (Cook County)	+0.50%	N/A	N/A	N/A	N/A	10.00%
Deerfield (Lake County)	+0.50%	N/A	N/A	N/A	N/A	8.00%

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 Flood	Business District	
East Dundee (Kane County) Inside VLG of E Dundee IL RTE 72 & IL RTE 25 Business District Outside Business District	N/A N/A	N/A N/A	N/A N/A	N/A N/A	+0.50% N/A	9.00% 8.50%
Elmhurst (Cook County)	+0.50%	N/A	N/A	N/A	N/A	10.00%
Elmhurst (DuPage County)	+0.50%	N/A	N/A	N/A	N/A	8.00%
Maryville (Madison County) Inside Route 159/162 Business District Outside Business District	N/A N/A	N/A N/A	N/A N/A	N/A N/A	+1.00% +1.00%	7.85% 6.85%
Oakbrook Terrace (DuPage County) Inside OakbrookTerrace Square 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	9.25% 8.25%
Shelbyville (Shelby County) Inside Shelbyville 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	7.25% 6.25%
Shiloh (St. Clair County) Inside Villages at Wingate 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	8.35% 7.35%
Stone Park (Cook County)	-0.25%	N/A	N/A	N/A	N/A	10.25%
Westmont (DuPage County)	+0.50%	N/A	N/A	N/A	N/A	7.75%
Wheaton (DuPage County)	+0.50%	N/A	N/A	N/A	N/A	8.25%

- 1 86 Ill. Adm. Code 130.310
- 2 86 Ill. Adm. Code 130.101 (a)

**Tax Reference Chart**

If you are located in unincorporated Madison, Monroe or St. Clair counties or a municipality within Madison, Monroe or St. Clair counties, use this tax reference chart to determine your rate as of January 1, 2009.

If your rate as of December 31, 2008 is:

Then your rate as of January 1, 2009 will be:

6.25%	6.50%
6.35%	6.60%
6.50%	6.75%
6.60%	6.85%
6.75%	7.00%
6.85%	7.10%
7.00%	7.25%
7.10%	7.35%
7.25%	7.50%
7.35%	7.60%
7.50%	7.75%
7.60%	7.85%
7.75%	8.00%
7.85%	8.10%
8.00%	8.25%
8.10%	8.35%
8.25%	8.50%
8.35%	8.60%
8.50%	8.75%
8.60%	8.85%
8.75%	9.00%
8.85%	9.10%

To find the specific rate for your municipality, refer to the Tax Rate Finder on our web site at [tax.illinois.gov](http://tax.illinois.gov).