



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
PO 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 imposed a sales tax rate change effective July 1, 2009

Effective **July 1, 2009**, certain taxing jurisdictions have imposed a local sales tax or changed their local sales tax rate on general merchandise sales. The following taxes are affected:

- home rule sales tax;
- non-home rule sales tax;
- county school facility sales tax; and
- business district sales tax.

These local sales taxes are referred to in this bulletin as “locally imposed sales tax.”

The new combined sales tax rate (*i.e.*, state and local sales taxes) will be pre-printed on Line 4a of Forms ST-1, Sales and Use Tax Return, or ST-2, Multiple Site Form. You must adjust your cash register and any computer program so that beginning on July 1, 2009, you will collect and pay the correct sales tax. You need to contact your software vendor if you use software to create your forms.

What is taxed?

The same items of general merchandise reported on Line 4a of Forms ST-1 and 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 appliances¹ that are reported on Line 5a of Forms ST-1 and ST-2; or,
- items that must be titled or registered by an agency of Illinois state

government and reported on Form ST-556, Sales Tax Transaction Return.

Note: Some jurisdictions may impose and administer taxes **not** collected by the Illinois Department of Revenue. Contact your municipal or county clerk’s office for more information.

How do I report an earlier sale that was subject to a different tax rate?

If a sale was subject to a sales tax rate different from the current sales tax rate, report this sale on Line 8a.²

Note: Line 8a is used only to report sales subject to a different sales tax rate. No other use of Line 8a is permitted.

Where can I find tax rate changes or combined sales tax rates?

Page 2 of this bulletin outlines the sales tax rate for each jurisdiction that imposed a change in local sales tax rates which become effective July 1, 2009. For a complete list of all sales tax rates, see the **Tax Rate Finder** on our Web site at tax.illinois.gov.

How do I know if my sales are subject to a business district sales 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 a tax rate or business district address, select **July 2009** on the **Tax Rate Finder**.

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

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate as of June 30, 2009	Rate Change	NEW Combined rate as of July 1, 2009	Type of Local Tax
Municipalities				
Alton (Madison County)				
Inside Alton Square Business District	8.35%	+0.50%	8.85%	Home Rule
Outside Business District	7.35%	+0.50%	7.85%	Home Rule
Bannockburn (Lake County)	7.00%	+0.50%	7.50%	Home Rule
Collinsville (Madison County)				
Inside Northeast Business District	8.10%	+1.00%	9.10%	Business District
Countryside (Cook County)	9.25%	+0.50%	9.75%	Home Rule
Glen Ellyn (DuPage County)	7.25%	+1.00%	8.25%	Home Rule
Glendale Heights (DuPage County)	8.00%	+0.25%	8.25%	Home Rule
Homer Glen (Will County)	7.00%	+1.00%	8.00%	Home Rule
Litchfield (Montgomery County)	6.75%	+0.50%	7.25%	Non-Home Rule
Loves Park (Winnebago County)				
Inside Meadow Mart Business District	7.25%	+1.00%	8.25%	Business District
New Lenox (Will County)	7.00%	+1.00%	8.00%	Home Rule
Orland Hills (Cook County)	9.00%	+0.75%	9.75%	Non-Home Rule
Peoria (Peoria County)				
Inside Hospitality Improvement Zone Business District	8.00%	+1.00%	9.00%	Business District
Stanford (McLean County)				
Inside Village of Stanford Business District	6.25%	+1.00%	7.25%	Business District
Counties³				
Cass County	6.25%	+1.00%	7.25%	County School

³ This tax is imposed county-wide, in both the incorporated and unincorporated areas of the county.