



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 . . .

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tax.illinois.gov

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 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 January 1, 2010

Effective **January 1, 2010**, 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
- county public safety/facilities tax
- 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 preprinted 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 January 1, 2010, 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?

Pages 2 and 3 of this bulletin outline the sales tax rate for each jurisdiction that imposed a change in local sales tax rates which becomes effective January 1, 2010. 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 **January 2010** 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 December 31, 2009	Rate Change	NEW Combined rate as of January 1, 2010	Type of Local Tax
Municipalities				
Arlington Heights (Cook County)	9.75%	+0.25%	10.00%	Home Rule
Benton (Franklin County)	7.25%	+0.25%	7.50%	Home Rule
Cicero (Cook County)	10.25%	+0.25%	10.50%	Home Rule
East Alton (Madison County)				
• Inside Eastgate Village Business Dist.	6.85%	+1.00%	7.85%	Business District
• Inside Wilshire Village Business Dist.	6.85%	+1.00%	7.85%	Business District
• Outside Business District	6.85%	No Change	6.85%	
East Dundee (Kane County)				
• Inside Dundee Gateway Business Dist.	8.50%	+0.50%	9.00%	Business District
• Inside Village of East Dundee IL RTE 72 and 25 Business District	9.00%	No Change	9.00%	
• Outside Business Districts	8.50%	No Change	8.50%	
Freeport (Stephenson County)	7.25%	+0.75%	8.00%	Home Rule
Geneseo (Henry County)	6.25%	+0.50%	6.75%	Non-Home Rule
Kewanee (Henry County)	6.25%	+0.50%	6.75%	Non-Home Rule
Matteson (Cook County)				
• Inside Lincoln Highway/Governors Corridor Business Dev. District	9.00%	+1.00%	10.00%	Business District
• Inside Matteson Gateway Business Development District	9.00%	+1.00%	10.00%	Business District
• Outside Business Development District	9.00%	No Change	9.00%	
Moline (Rock Island County)	7.25%	+0.25%	7.50%	Home Rule
New Baden (Clinton County)	6.25%	+0.25%	6.50%	Non-Home Rule
New Baden (St. Clair County)	7.35%	+0.25%	7.60%	Non-Home Rule
Romeoville (Will County)	8.00%	+0.50%	8.50%	Home Rule
Springfield (Sangamon County)	7.75%	+0.25%	8.00%	Home Rule
Tamaroa (Perry County)	6.75%	+0.50%	7.25%	Non-Home Rule
Taylorville (Christian County)	6.25%	+0.75%	7.00%	Non-Home Rule
Villa Grove (Douglas County)	6.25%	+1.00%	7.25%	Non-Home Rule

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate as of December 31, 2009	Rate Change	NEW Combined rate as of January 1, 2010	Type of Local Tax
Wood River (Madison County)				
• Inside Riverbend Business District #2 ³	7.85%	-1.00%	6.85%	Business District
• Inside Riverbend Business District #3	7.85%	No Change	7.85%	
• Outside Business District	6.85%	No Change	6.85%	
Counties ⁴				
Cass County	See Below	+1.00%	See Below	County Public Safety
Champaign County	See Below	+1.00%	See Below	County School
Jo Daviess County	See Below	+0.50%	See Below	County School
Peoria County	See Below	+0.25%	See Below	County Public Facilities
Schuyler County	See Below	+1.00%	See Below	County School

³ Riverbend Business District #2 to be discontinued effective December 31, 2009.

⁴ This tax is imposed county-wide, in both the incorporated and unincorporated areas of the county.

The charts below are provided to help you determine your correct tax. For more detailed information and future updates, refer to our **Tax Rate Finder** on our web site at tax.illinois.gov.

Peoria County		
Your rate as of 12/31/09	Rate increase	Your rate as of 1/1/10
6.25%	0.25%	6.50%
6.50%	0.25%	6.75%
6.75%	0.25%	7.00%
7.00%	0.25%	7.25%
7.25%	0.25%	7.50%
7.50%	0.25%	7.75%
7.75%	0.25%	8.00%
8.00%	0.25%	8.25%
8.25%	0.25%	8.50%
8.50%	0.25%	8.75%
8.75%	0.25%	9.00%
9.00%	0.25%	9.25%
9.25%	0.25%	9.50%
9.50%	0.25%	9.75%
9.75%	0.25%	10.00%

Jo Daviess County		
Your rate as of 12/31/09	Rate Increase	Your rate as of 1/1/10
6.25%	0.50%	6.75%
6.50%	0.50%	7.00%
6.75%	0.50%	7.25%
7.00%	0.50%	7.50%
7.25%	0.50%	7.75%
7.50%	0.50%	8.00%
7.75%	0.50%	8.25%
8.00%	0.50%	8.50%
8.25%	0.50%	8.75%
8.50%	0.50%	9.00%
8.75%	0.50%	9.25%
9.00%	0.50%	9.50%
9.25%	0.50%	9.75%
9.50%	0.50%	10.00%
9.75%	0.50%	10.25%

Cass, Champaign & Schuyler Counties		
Your rate as of 12/31/09	Rate increase	Your rate as of 1/1/10
6.25%	1.00%	7.25%
6.50%	1.00%	7.50%
6.75%	1.00%	7.75%
7.00%	1.00%	8.00%
7.25%	1.00%	8.25%
7.50%	1.00%	8.50%
7.75%	1.00%	8.75%
8.00%	1.00%	9.00%
8.25%	1.00%	9.25%
8.50%	1.00%	9.50%
8.75%	1.00%	9.75%
9.00%	1.00%	10.00%
9.25%	1.00%	10.25%
9.50%	1.00%	10.50%
9.75%	1.00%	10.75%