



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)

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 Illinois Department of Revenue
 PO Box 19044
 Springfield IL 62794-9044

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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 whose sales tax rate is changing effective July 1, 2010

This bulletin supersedes Informational Bulletin FY-2010-15. On Page 3, Union County's Public Safety Tax should be 1.00%.

Effective **July 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 home rule
- county school facility sales tax
- county public safety/public facilities/transportation 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 July 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 July 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 **July 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 June 30, 2010	Rate Change	NEW Combined rate as of July 1, 2010	Type of Local Tax
Municipalities				
Belleville (St. Clair County)				
• Inside Rt 15/South Green Mount Road Business District	7.85%	+1.00%	8.85%	Business District
• Inside Carlyle/Green Mount Bus. Dist.	8.85%	No change	8.85%	
• Inside Frank Scott Parkway Bus. Dist.	8.85%	No change	8.85%	
• The Parkway North Business District	8.85%	No change	8.85%	
• Outside Business Districts	7.85%	No change	7.85%	
Carbondale (Jackson County)	7.75%	+0.50%	8.25%	Home Rule
Carbondale (Williamson County)	8.75%	+0.50%	9.25%	Home Rule
Carol Stream (DuPage County)	7.75%	+0.25%	8.00%	Home Rule
Danville (Vermilion County)	7.75%	+1.00%	8.75%	Home Rule
Darien (DuPage County)	8.00%	+0.25%	8.25%	Home Rule
Downers Grove (DuPage County)	8.00%	+0.25%	8.25%	Home Rule
Elsah (Jersey County)	6.75%	+1.00%	7.75%	Non-Home Rule
Grafton (Jersey County)	6.75%	+0.50%	7.25%	Non-Home Rule
Hurst (Williamson County)	7.25%	+1.00%	8.25%	Non-Home Rule
Keysport (Bond County)	6.25%	+0.50%	6.75%	Non-Home Rule
Keysport (Clinton County)	6.25%	+0.50%	6.75%	Non-Home Rule
Lake in the Hills (McHenry County)	7.50%	+0.25%	7.75%	Home Rule
Long Grove (Lake County)				
• Inside IL. Rte 83 Business District	8.00%	+1.00%	9.00%	Business District
• Outside Business District	8.00%	No change	8.00%	
Millstadt (St. Clair County)				
• Inside Market Place Business District	6.60%	+1.00%	7.60%	Business District
• Outside Business District	6.60%	No change	6.60%	
Monmouth (Warren County)	7.25%	+1.00%	8.25%	Home Rule

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate as of June 30, 2010	Rate Change	NEW Combined rate as of July 1, 2010	Type of Local Tax
Morton (Tazewell County)				
• Inside Morton Business District	6.75%	+0.25%	7.00%	Business District
• Outside Business District	6.75%	No Change	6.75%	
Murphysboro (Jackson County)	7.25%	+1.00%	8.25%	Home Rule
New Baden (St. Clair County)				
• Inside Interstate 64 Business District	7.60%	+1.00%	8.60%	Business District
• Outside Business District	7.60%	No change	7.60%	
Normal (McLean County)	7.50%	+0.25%	7.75%	Home Rule
Oswego (Kendall County)	7.25%	+0.50%	7.75%	Home Rule
Rantoul (Champaign County)	8.50%	+0.25%	8.75%	Home Rule
Rock Island (Rock Island County)	7.00%	+0.50%	7.50%	Home Rule
Swansea (St. Clair County)				
• Inside 2801 North Illinois Bus. District	7.85%	+1.00%	8.85%	Business District
• Inside Illinois 159/Boul Ave. Bus. District	8.85%	No change	8.85%	
• Outside Business Districts	7.85%	No change	7.85%	
Sycamore (DeKalb County)	7.50%	+0.50%	8.00%	Home Rule
Counties³				
Cook County	See Next Page	-0.50%	See Next Page	County Home Rule
Lawrence County	See Next Page	+1.00%	See Next Page	County School
Stark County	See Next Page	+0.50%	See Next Page	County Public Safety
Union County	See Next Page	+1.00%	See Next Page	County Public Safety

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

Stark County		
If your rate as of 6/30/10 is	Rate Increase	Your rate as of 7/1/10 will be
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%

Union County		
If your rate as of 6/30/10 is	Rate increase	Your rate as of 7/1/10 will be
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%

Lawrence County		
If your rate as of 6/30/10 is	Rate increase	Your rate as of 7/1/10 will be
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%

Cook County		
If your rate as of 6/30/10 is	Rate Decrease -0.50%	Your rate as of 7/1/10 will be
9.00%	-0.50%	8.50%
9.25%	-0.50%	8.75%
9.50%	-0.50%	9.00%
9.75%	-0.50%	9.25%
10.00%	-0.50%	9.50%
10.25%	-0.50%	9.75%
10.50%	-0.50%	10.00%
10.75%	-0.50%	10.25%
11.00%	-0.50%	10.50%
11.25%	-0.50%	10.75%
11.50%	-0.50%	11.00%
11.75%	-0.50%	11.25%
12.00%	-0.50%	11.50%
12.25%	-0.50%	11.75%
12.50%	-0.50%	12.00%

The charts above 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.