



# *Informational*

## *Bulletin*

Brian Hamer / Director

## Sales Tax Rate Change Summary

### To: All retailers and servicepersons conducting business in taxing jurisdictions whose sales tax rate is changing effective July 1, 2011

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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.

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#### For information or forms

Visit our website at:  
[tax.illinois.gov](http://tax.illinois.gov)

Call our 24-hour  
Forms Order Line at:  
1 800 356-6302

Call us at:  
1 800 732-8866 or  
217 782-3336

Call our TDD  
(telecommunications device  
for the deaf) at:  
1 800 544-5304

Effective **July 1, 2011**, 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
- business district sales tax
- county public safety tax
- county school facility tax

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

You must adjust your cash register and any computer program so that beginning on July 1, 2011, you will collect and pay the correct sales tax. You need to contact your software vendor if you use software to create your forms.

To verify your new combined sales tax rate (*i.e.*, state and local sales taxes), go to the **Tax Rate Finder** on our website at [tax.illinois.gov](http://tax.illinois.gov) and select rates for July 2011.

#### 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 appliances<sup>1</sup> 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.<sup>2</sup>

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

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<sup>1</sup> 86 Ill. Adm. Code 130.310 and 130.311.

<sup>2</sup> 86 Ill. Adm. Code 130.101 (a)



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

The chart below outlines the sales tax rate for each jurisdiction that has imposed a change in local sales tax rates effective July 1, 2011. For a complete list of all sales tax rates, go to the **Tax Rate Finder** on our website at [tax.illinois.gov](http://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 website at [tax.illinois.gov](http://tax.illinois.gov) for a list of addresses.

To verify a tax rate or business district address, select **July 2011** on the **Tax Rate Finder**.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate as of June 30, 2011	Rate Change	NEW Combined rate as of July 1, 2011	Type of Local Tax
<b>Municipalities</b>				
<b>Byron</b> (Ogle County)	6.25%	+1.00%	<b>7.25%</b>	Non-Home Rule
<b>Carmi</b> (White County)	6.25%	+0.075%	<b>7.00%</b>	Non-Home Rule
<b>Cherry Valley</b> (Boone County)	6.75%	+1.00%	<b>7.75%</b>	Non-Home Rule
<b>Cherry Valley</b> (Winnebago County)	7.25%	+1.00%	<b>8.25%</b>	Non-Home Rule
<b>Deer Park</b> (Cook County)	8.50%	+0.25%	<b>8.75%</b>	Non-Home Rule
<b>Deer Park</b> (Lake County)	7.00%	+0.25%	<b>7.25%</b>	Non-Home Rule
<b>Hampton</b> (Rock Island County)	6.25%	+0.50%	<b>6.75%</b>	Non-Home Rule
<b>Hinsdale</b> (Cook County)	8.75%	+1.00%	<b>9.75%</b>	Non-Home Rule
<b>Hinsdale</b> (DuPage County)	7.25%	+1.00%	<b>8.25%</b>	Non-Home Rule
<b>Lake Zurich</b> (Lake County)	7.00%	+0.50%	<b>7.50%</b>	Non-Home Rule
<b>Lockport</b> (Will County)	7.00%	+1.00%	<b>8.00%</b>	Non-Home Rule
<b>Machesney Park</b> (Winnebago County)				
• Inside <b>Machesney Park Town Center Business District</b>	8.25%	+1.00%	<b>9.25%</b>	Business District
• Outside Business District	8.25%	No change	<b>8.25%</b>	
<b>Macomb</b> (McDonough County)	7.25%	+0.50%	<b>7.75%</b>	Non-Home Rule
<b>Mattoon</b> (Coles County)				Business District
• Inside <b>1-57 East Business District</b>	6.75%	+1.00%	<b>7.75%</b>	
• Inside South Route 45 Business Dist.	7.75%	No change	<b>7.75%</b>	
• Inside Broadway East Business Dist.	7.75%	No change	<b>7.75%</b>	
• Outside Business Districts	6.75%	No change	<b>6.75%</b>	

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate as of June 30, 2011	Rate Change	NEW Combined rate as of July 1, 2011	Type of Local Tax
<b>Mounds</b> (Pulaski County)				
• Inside <b>Mounds Business District</b>	6.25%	+1.00%	<b>7.25%</b>	Business District
• Outside Business District	6.25%	No change	<b>6.25%</b>	
<b>Palos Heights</b> (Cook County)				
• Inside <b>127th and Harlem Business District</b>	8.50%	+0.75%	<b>9.25%</b>	Business District
• Outside Business District	8.50%	No change	<b>8.50%</b>	
<b>Ogden</b> (Champaign County)	7.50%	+1.00%	<b>8.50%</b>	Non-Home Rule
<b>Riverdale</b> (Cook County)	8.50%	+1.00%	<b>9.50%</b>	Home Rule
<b>River Forest</b> (Cook County)	8.50%	+1.00%	<b>9.50%</b>	Non-Home Rule
<b>Shorewood</b> (Will County)	7.00%	+1.00%	<b>8.00%</b>	Non-Home Rule
<b>Springfield</b> (Sangamon County)				
• Inside <b>South Central Bus. Dist.</b>	8.00%	+1.00%	<b>9.00%</b>	Business District
• Outside Business District	8.00%	No change	<b>8.00%</b>	
<b>South Roxana</b> (Madison County)				
• Inside <b>South Roxana Bus. Dist.</b>	6.85%	+1.00%	<b>7.85%</b>	Business District
• Outside Business District	6.85%	No change	6.85%	
<b>Worth</b> (Cook County)	8.50%	+1.00%	<b>9.50%</b>	Non-Home Rule
<b>Counties<sup>3</sup></b>				
<b>Jersey County</b>	See next page	+0.25%	<b>See next page</b>	County Public Safety
<b>Knox County</b>	See next page	+1.00%	<b>See next page</b>	County School
<b>Macon County</b>	See next page	+1.00%	<b>See next page</b>	County School
<b>Warren County</b>	See next page	+1.00%	<b>See next page</b>	County School

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

<b>Jersey County</b>		
If your rate as of 6/30/11 is	Rate Increase	Your rate as of 7/1/11 will be
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%

<b>Knox, Macon, and Warren Counties</b>		
If your rate as of 6/30/11 is	Rate increase	Your rate as of 7/1/11 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%