



*i*nformational

Bulletin

Constance Beard, 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, 2018

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

Effective **July 1, 2018**, 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:

- business district sales tax
- county school facilities tax
- home rule sales tax
- non-home rule sales 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, 2018, 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 Database** on our website at tax.illinois.gov and select rates for July 2018.

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 dealer-filed transaction returns.

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 of Forms ST-1 and ST-2.²

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

For information or forms

Visit our website at:
tax.illinois.gov

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

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

¹ 86 Ill. Adm. Code 130.310 and 130.311

² 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 collected by the Department of Revenue, effective July 1, 2018. For a complete list of all sales tax rates, go to the **Tax Rate Database** on our website 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 Database** on our website at tax.illinois.gov for a list of addresses. To verify a tax rate or business district address, select July 2018 on the **Tax Rate Database**.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2018	Rate Change	NEW Combined rate beginning July 1, 2018	Type of Local Tax Change
Municipalities				
Bartlett (Cook County)	9.00%	+1.00%	10.00%	Home Rule
Bartlett (DuPage County)	7.00%	+1.00%	8.00%	Home Rule
Bartlett (Kane County)	7.00%	+1.00%	8.00%	Home Rule
Bethalto (Madison County)				
• Inside Prairie Street Downtown Business District	6.85%	+1.00%	7.85%	Business District
• Inside Bethalto Route 140 Corridor Business District	6.85%	+1.00%	7.85%	Business District
• Inside Bethalto Route 111 Business District	6.85%	+1.00%	7.85%	Business District
• Outside Business Districts	6.85%	No change	6.85%	
Bourbonnais (Kankakee County)				
• Inside Bourbonnais Business District	6.25%	+1.00%	7.25%	Business District
• Outside Business Districts	6.25%	No change	6.25%	
Canton (Fulton County)	8.25%	+0.50%	8.75%	Non-home Rule
Carbon Cliff (Rock Island County)	8.00%	+0.25%	8.25%	Home Rule
Carol Stream (DuPage County)	7.75%	+0.25%	8.00%	Home Rule
Clay City (Clay County)	6.75%	+1.00%	7.75%	Non-home Rule
Deer Park (Cook County)	9.25%	+0.25%	9.50%	Non-home Rule
Deer Park (Lake County)	7.25%	+0.25%	7.50%	Non-home Rule
East Peoria (Tazewell County)	8.00%	+0.50%	8.50%	Non-home Rule

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2018	Rate Change	NEW Combined rate beginning July 1, 2018	Type of Local Tax Change
Effingham (Effingham County)				
• Inside South Banker Street Business District	6.50%	+1.00%	7.50%	Business District
• Outside Business District	6.50%	No change	6.50%	
Elgin (Cook County)	10.25%	+0.25%	10.50%	Home Rule
Elgin (Kane County)	8.25%	+0.25%	8.50%	Home Rule
Findlay (Shelby County)	7.25%	+1.00%	8.25%	Non-home Rule
Flossmoor (Cook County)	9.00%	+1.00%	10.00%	Non-home Rule
Geneva (Kane County)	7.50%	+0.50%	8.00%	Non-home Rule
Glen Ellyn (DuPage County)	8.00%	+0.25%	8.25%	Home Rule
Highland (Madison County)				
• Inside Highland Business District A	7.85%	+0.50%	8.35%	Business District
• Inside Highland Business District B	7.85%	+0.50%	8.35%	Business District
• Inside Highland Business District C	7.85%	+0.50%	8.35%	Business District
• Outside Business Districts	7.85%	No change	7.85%	
Hinckley (DeKalb County)	6.25%	+1.00%	7.25%	Non-home Rule
Kankakee (Kankakee County)	6.25%	+2.00%	8.25%	Home Rule
LaSalle (LaSalle County)	7.00%	+0.50% ³	7.50%	Home Rule
Maple Park (DeKalb County)	6.25%	+1.00%	7.25%	Non-home Rule
Maple Park (Kane County)	7.00%	+1.00%	8.00%	Non-home Rule
Naperville (DuPage County)	7.50%	+0.25%	7.75%	Home Rule
Naperville (Will County)	7.50%	+0.25%	7.75%	Home Rule
Norridge (Cook County)	10.25%	+0.25%	10.50%	Home Rule
Northbrook (Cook County)	9.75%	+0.25%	10.00%	Home Rule
Northbrook (Lake County)	7.75%	+0.25%	8.00%	Home Rule
Northfield (Cook County)	9.75%	+0.25%	10.00%	Home Rule

³ Effective July 1, 2018, the combined rate for LaSalle (LaSalle County) will be 7.50%. The rate is computed by removing the 0.50% non-home rule municipal sales tax that is repealed after June 30, 2018, and then adding the 1.00% home rule municipal sales tax that becomes effective July 1, 2018.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2018	Rate Change	NEW Combined rate beginning July 1, 2018	Type of Local Tax Change
Richton Park (Cook County)				
• Inside Richton Park Sauk Trail Business District	9.50%	+1.00%	10.50%	Business District
• Outside Business Districts	9.50%	No change	9.50%	
Shabonna (DeKalb County)	6.25%	+1.00%	7.25%	Non-home Rule
Springfield (Sangamon County)	8.50%	+0.25%	8.75%	Home Rule
Waukegan (Lake County)	8.25%	+0.25%	8.50%	Home Rule
Washington (Tazewell County)	8.00%	+0.50%	8.50%	Home Rule
Counties				
Richland County	6.75%	+1.00%	7.75%⁴	County School Tax
Woodford County	7.25%	+1.00%	8.25%⁴	County School Tax

⁴ This tax is imposed county-wide, in both the incorporated and unincorporated areas of the county. The new combined rate listed is the rate in the unincorporated area of the county and in any municipality that does not have a locally imposed sales tax. To determine the rate effective July 1, 2018, in a municipality in the county with a locally imposed sales tax, add 1.00% to the rate in effect in that municipality on June 30, 2018 (plus, if applicable, any change in the locally imposed sales tax rate).