



*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 January 1, 2019

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

Effective **January 1, 2019**, 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 public safety tax
- 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 January 1, 2019, 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 January 2019.

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 January 1, 2019. 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 January 2019 on the **Tax Rate Database**.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending December 31, 2018	Rate Change	NEW Combined rate beginning January 1, 2019	Type of Local Tax Change
Municipalities				
Belvidere (Boone County)	7.75%	+0.50%	8.25%	Home Rule
Caseyville (St. Clair County)				
• Inside Caseyville Business District #2	7.35%	+1.00%	8.35%	Business District
• Inside Route 159 Business District	8.35%	No change	8.35%	
• Inside Caseyville I-64 Business District	8.35%	No change	8.35%	
• Outside Business Districts	7.35%	No change	7.35%	
Dupo (St. Clair County)				
• Inside Dupo Business District	7.35%	+1.00%	8.35%	Business District
• Outside Business District	7.35%	No change	7.35%	
Edwardsville (Madison County)				
• Inside Troy Road/Route 159 Business District	8.10%	-1.00% ³	7.10%	Business District
• Inside Town Centre Business District	8.10%	No change	8.10%	
• Inside Montclair Business District	8.10%	No change	8.10%	
• Outside Business Districts (but inside Metro-East Mass Transit District (MED))	7.10%	No change	7.10%	
• Outside Business Districts (and also outside MED)	6.85%	No change	6.85%	
• Outside Business Districts (and also outside MED)	6.85%	No change	6.85%	
Germantown Hills (Woodford County)				
• Inside Germantown Crossing Business Dev District	8.25%	+1.00%	9.25%	Business District
• Outside Business District	8.25%	No change	8.25%	

³ Effective January 1, 2019, the Troy Road/Route 159 Business District is dissolved, and the combined rate for locations in the dissolved business districts for both Edwardsville (Madison County) and Glen Carbon (Madison County) will be 7.10%.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending December 31, 2018	Rate Change	NEW Combined rate beginning January 1, 2019	Type of Local Tax Change
Glen Carbon (Madison County)				
• Inside Troy Road/Route 159 Business District	8.10%	-1.00% ³	7.10%	Business District
• Inside Route 157 Business District	8.10%	No change	8.10%	
• Inside Center Grove Business District	8.10%	No change	8.10%	
• Outside Business Districts	7.10%	No change	7.10%	
Harvey (Cook County)	10.00%	+0.50%	10.50%	Home Rule
Illioopolis (Sangamon County)				
• Inside Illioopolis Business District	6.25%	+1.00%	7.25%	Business District
• Outside Business District	6.25%	No change	6.25%	
Petersburg (Menard County)				
• Inside Petersburg Business District	7.25%	+0.50%	7.75%	Business District
• Outside Business District	7.25%	No change	7.25%	
Rockdale (Will County)	7.00%	+1.00%	8.00%	Home Rule
Taylorville (Christian County)				
• Inside Taylorville Business District No. 1	8.00%	+1.00%	9.00%	Business District
• Outside Business District	8.00%	No change	8.00%	
West Chicago (Dupage County)	7.75%	+0.25%	8.00%	Home Rule
Counties				
Henry County	7.25%	+0.50%	7.75% ⁴	County Public Safety Tax
Stark County	6.75%	+0.75%	7.50% ⁵	County Public Safety Tax

³ Effective January 1, 2019, the Troy Road/Route 159 Business District is dissolved, and the combined rate for locations in the dissolved business districts for both Edwardsville (Madison County) and Glen Carbon (Madison County) will be 7.10%.

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 January 1, 2019, in a municipality in the county with a locally imposed sales tax, add 0.50% to the rate in effect in that municipality on December 31, 2018 (plus, if applicable, any change in the locally imposed sales tax rate).

⁵ 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 January 1, 2019, in a municipality in the county with a locally imposed sales tax, add 0.75% to the rate in effect in that municipality on December 31, 2018 (plus, if applicable, any change in the locally imposed sales tax rate).