



# *i*nformational

## *Bulletin*

David Harris, 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, 2019**

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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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Effective **July 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 and public facilities tax
- home rule sales tax
- non-home rule municipal sales tax
- county school facilities 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, 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](http://tax.illinois.gov) and select rates for July 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 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 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.<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.

### For information or forms

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

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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 collected by the Department of Revenue, effective July 1, 2019. For a complete list of all sales tax rates, go to the **Tax Rate Database** 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 Database** 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 2019 on the **Tax Rate Database**.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2019	Rate Change	NEW Combined rate beginning July 1, 2019	Type of Local Tax Change
<b>Municipalities</b>				
<b>Antioch</b> (Lake County) • Antioch Business District	7.00%	+1.00%	8.00%	Business District
<b>Berwyn</b> (Cook County)	10.00%	+.75%	10.75%	Home Rule
<b>Cairo</b> (Alexander County) • Cairo Business District	6.25%	+1.00%	7.25%	Business District
<b>Dakota</b> (Stephenson County)	6.75%	+1.00%	7.75%	Non-Home Rule
<b>Elburn</b> (Kane County)	7.00%	+1.00%	8.00%	Non-Home Rule
<b>Frankfort</b> (Cook County)	9.00%	+1.00%	10.00%	Non-Home Rule
<b>Frankfort</b> (Will County)	7.00%	+1.00%	8.00%	Non-Home Rule
<b>Grafton</b> (Jersey County) • Business District No. 1	8.50%	+1.00%	9.50%	Business District
<b>Highland</b> (Madison County) • Highland Business District A and Highland Business District B*	8.35%	-	8.35% <sup>3</sup>	Business District
<b>Lake Forest</b> (Lake County)	7.50%	+.50%	8.00%	Home Rule
<b>Lemont</b> (Cook County)	9.00%	+1.00%	10.00%	Non-Home Rule
<b>Lemont</b> (Dupage County)	7.00%	+1.00%	8.00%	Non-Home Rule
<b>Lemont</b> (Will County)	7.00%	+1.00%	8.00%	Non-Home Rule
<b>Lincolnwood</b> (Cook County)	10.00%	+.25%	10.25%	Home Rule
<b>McHenry</b> (McHenry County)	7.50%	+.25%	7.75%	Home Rule

<sup>3</sup> Effective July 1, 2019, Highland Business District B shall cease to exist. All sales locations in Highland Business District B prior to July 1 shall be assumed into Highland Business District A on July 1, 2019. The combined business district sales tax rate for sales locations in Highland Business District B prior to July 1 and in Highland Business District A on or after July 1 are both 8.35%.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2019	Rate Change	NEW Combined rate beginning July 1, 2019	Type of Local Tax Change
<b>Milan</b> (Rock Island County)	7.75%	+0.50%	8.25%	Non-Home Rule
<b>Milledgeville</b> (Carroll County) • Milledgeville Business Development District	6.50%	+1.00%	7.50%	Business District
<b>Princeton</b> (Bureau County)	7.25%	+0.25%	8.00% <sup>4</sup>	Non-Home Rule
<b>Romeoville</b> (Will County) • Normantown Road Business District No 1	8.50%	+1.00%	9.50%	Business District
<b>Wood River</b> (Madison County)	6.85%	+1.00%	7.85%	Non-Home Rule
<b>Counties</b>				
<b>Bureau County</b>	6.75%	+0.50%	7.25%	County Public Safety
<b>Fayette County</b>	6.25%	+1.00%	7.25%	County School
<b>Franklin County</b>	7.25%	+1.00%	8.25%	County Public Facilities
<b>Jasper County</b>	6.25%	+1.00%	7.25%	County School
<b>Menard County</b>	7.25%	+1.00%	8.25%	County School
<b>Sangamon County</b>	6.25%	+1.00%	7.25%	County School
<b>Union County</b>	7.50%	+1.00%	8.50%	County School

<sup>4</sup> Effective July 1, 2019, the combined rate for Princeton (Bureau County) will be 8.00%. The rate is computed as follows: effective rate as of June 30, 2019 + Municipal Non-Home Rule increase + Bureau County public safety tax increase (7.25% + 0.25% + 0.50% = 8.00%).