



*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, 2020

This bulletin replaces FY 2020-34, Sales Tax Rate Change Summary (N-05/20) and the previously issued FY 2020-34-A, Sales Tax Rate Change Summary (N-06/20).

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

Effective **July 1, 2020**, 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, public facilities, mental health, substance abuse, or transportation sales tax
- county school facilities sales tax
- home rule municipal sales tax
- non-home rule municipal 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, 2020, 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 2020.

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, 2020. 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 2020 on the **Tax Rate Database**.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2020	Rate Change	NEW Combined rate beginning July 1, 2020	Type of Local Tax Change
Municipalities				
Antioch				
• Antioch Central Business District	7.00	+1.00	8.00	Business District
• Antioch East Business District	8.00	No change	8.00	
• Outside Business Districts	7.00	No change	7.00	
Atlanta				
• Atlanta Business District	7.75	+1.00	9.25 ¹	Business District
• Outside Business District	7.75	No change	8.25 ²	
Bradley				
• State Route 50/Larry Power Road Business District	7.25	+1.00	8.25	Non-Home Rule Non-Home Rule
• Outside Business District	6.25	+1.00	7.25	
Breese				
• Downtown and Main Street Business District	6.25	+1.00	7.25	Business District Business District Business District
• New Highway 50 Business District	6.25	+1.00	7.25	
• Old Highway 50 Business District	6.25	+1.00	7.25	
• Outside Business Districts	6.25	No change	6.25	
Edwardsville (Inside MED)				
• Inside Troy Road/Route 159 Business District	7.10	+0.25	7.35	Home Rule Home Rule Home Rule Home Rule
• Inside Town Centre Business District	8.10	+0.25	8.35	
• Inside Montclair Business District	8.10	+0.25	8.35	
• Outside Business Districts	7.10	+0.25	7.35	
Edwardsville (Outside MED)	6.85	+0.25	7.10	Home Rule
Hodgkins	9.00	+1.00	10.00	Home Rule
Huntley (Kane County)	7.00	+1.00	8.00	Home Rule

¹ Effective July 1, 2020, the combined rate for Atlanta (Logan County) inside the Atlanta Business District will be 9.25%. The rate is computed by adding the 1.00% business district sales tax to the combined sales tax rate in effect on June 30, 2020, and then adding the 0.50% County Public Facilities sales tax increase that becomes effective July 1, 2020.

¹ Effective July 1, 2020, the combined rate for Atlanta (Logan County) outside the Atlanta Business District will be 8.25%. The rate is computed by adding the 0.50% County Public Facilities sales tax increase that becomes effective July 1, 2020, to the combined sales tax rate in effect on June 30, 2020.

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Jurisdiction	Combined rate ending June 30, 2020	Rate Change	NEW Combined rate beginning July 1, 2020	Type of Local Tax Change
Municipalities				
Huntley (McHenry County)	7.00	+1.00	8.00	Home Rule
Lake Barrington	7.00	+0.50	7.50	Home Rule
Le Roy				
• Le Roy Business District	6.75	+1.00	7.75	Business District
• Outside Business District	6.75	No change	6.75	
Libertyville	7.00	+1.00	8.00	Non-Home Rule
Moline				
• Avenue of the Cities/27th Street Business District	9.50	No change	9.50	Business District
• Marquis Harbor West Business District	8.50	+1.00	9.50	
• Outside Business Districts	8.50	No change	8.50	
Monmouth				
• W. 11th Avenue/U.S. Highway 67 Business District	9.25	+1.00	10.25	Business District
• Outside Business District	9.25	No change	9.25	
Mount Vernon	9.25	+0.25	9.50	Home Rule
Rockton				
• Blackhawk Boulevard and Main Street Business District	8.25	+1.00	9.75 ³	Non-Home Rule Non-Home Rule
• Outside Business District	7.25	+1.00	8.75 ³	
Troy (Inside MED)				
• Dorothy Drive Business District	7.85	No change	7.85	Business District
• Troy Business District II	7.85	No change	7.85	
• Troy Business District III	7.85	No change	7.85	
• Troy Business District IV	6.85	+1.00	7.85	
• Outside Business Districts	6.85	No change	6.85	
Troy (Outside MED)	6.60	No change	6.60	
Waterloo				
• Waterloo Commons Business District	7.50	+1.00	8.50	Business District
• Outside Business Districts	7.50	No change	7.50	

³ Effective July 1, 2020, the combined rate for Rockton (Winnebago County) inside the Blackhawk Boulevard and Main Street Business District will be 9.75%. Effective July 1, 2020, the combined rate for Rockton (Winnebago County) outside the Blackhawk Boulevard and Main Street Business District will be 8.75%. These rates are computed by adding the 1.00% non-home rule municipal sales tax increase to the combined sales tax rate in effect on June 30, 2020, and then adding the 0.50% County Mental Health sales tax increase that becomes effective July 1, 2020.

Jurisdiction	Combined rate ending June 30, 2020	Rate Change	NEW Combined rate beginning July 1, 2020	Type of Local Tax Change
Counties				
Edgar	7.25	+1.00	8.25 ⁴	County Public Safety
Hamilton	7.25	+1.00	8.25 ⁴	County Public Safety
Logan	7.75	+0.50	8.25 ⁵	County Public Facilities
Marion	6.50	+1.00	7.50 ⁴	County School Facilities
Winnebago	7.25	+0.50	7.75 ⁵	County Mental Health

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, 2020, 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, 2020 (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 July 1, 2020, in a municipality in the county with a locally imposed sales tax, add 0.50% to the rate in effect in that municipality on June 30, 2020 (plus, if applicable, any change in the locally imposed sales tax rate).