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Bulletin

David Harris, Director

Local Government Requirements for Sales Tax Jurisdiction Boundary Verification

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

For information
Visit our website at:
tax.illinois.gov

Contact us at:

Local Tax Allocation Division 3-500
Illinois Department of Revenue
101 W. Jefferson Street
Springfield, IL 62702
Phone: 217 785-6518
REV.LocalTax@illinois.gov

To: All Local Sales Tax Jurisdictions

The Leveling the Playing Field for Illinois Retail Act, 35 ILCS 185/5-1 *et seq.* (LPF Act), requires the Illinois Department of Revenue (IDOR) to make available to local taxing jurisdictions the taxing jurisdictions' boundaries determined by IDOR for their verification. See 35 ILCS 185/5-30(c). The LPF Act establishes the taxability of destination-based sales made to Illinois purchasers. The boundary verification process helps to keep the sales tax rates for the addresses within your jurisdiction correct in IDOR's tax rate database, and ultimately benefits the local jurisdiction by identifying the correct rates for the addresses and allocation to local governments.

When will IDOR make the boundaries available?

Per statute, boundaries will be made available February 1st each year, or the next business day should the 1st fall on a weekend.

How will IDOR make the boundaries available?

You will receive a message through your [MyLocalTax](#) account. That message will contain a link to our Geographic Information System (GIS), which you can then use to search for your jurisdiction and view your current boundaries.

How can I access my jurisdiction's boundaries, if I do not have a MyLocalTax account?

[MyLocalTax](#) is the only method IDOR uses to make the boundaries available. If you do not currently have an account, you will need to register for one at mytax.illinois.gov/MyLocalTax.

What do I need to do if I find a discrepancy with my boundary?

You must report any discrepancies to IDOR by **April 1st** annually, or the next business day should April 1st fall on a weekend.

For instructions on reporting a boundary discrepancy due to an unreported annexation or disconnection, please visit our webpage “Annexation and Disconnection of Territory into a Municipality” (<https://www2.illinois.gov/rev/localgovernments/Pages/annexation.aspx>).

To report discrepancies, submit all pertinent information by:

- emailing us at REV.LocalTax@illinois.gov
- sending a message through your [MyLocalTax](#) account
- mailing it to us at the following address:

LOCAL TAX ALLOCATION DIVISION (3-500)
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON
SPRINGFIELD IL 62702

When will IDOR make any necessary updates to correct reported boundary discrepancies?

The corrected boundaries will take effect July 1st annually. We will still update boundaries based on annexations and disconnections throughout the year, however, February 1st through April 1st will be the only time to submit corrections. Should you report a discrepancy after April 1st, the correction will not take effect until July of the following year.