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Bulletin

David Harris, Director

Change in the County School Facility Occupation Tax Distribution, Effective July 1, 2022

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:
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217 785-6518

To: Regional Superintendents of Schools

Effective July 1, 2022, [Public Act 102-1062](#) provides that one percent (1%) of the County School Facility Occupation Tax collected shall be distributed to the Regional Superintendents of Schools to cover the costs of administering and enforcing the provisions of the County School Facility Occupation Tax.

To implement this legislation, the Illinois Department of Revenue (IDOR) will retain its portion of the administrative fee, then distribute the remaining balance to the Regional Superintendents of Schools. The Regional Superintendents of Schools will then retain their portion before distributing the remainder to the school districts receiving the revenue.

How do the Regional Superintendents of Schools determine how much money to retain?

To determine how much money the Regional Superintendents of Schools should retain for administrative fees, follow these instructions:

1. Go to the [Monthly Detailed Disbursement Amounts web page](#) and select "Sales and Related Taxes."
2. Under "Monthly Disbursements," select the "Sales and Related Taxes Monthly Disbursements" hyperlink for the given month.
3. Open the file and locate the CTSF line for the county or counties to which you make distributions of County School Facility Tax.
4. For a given county, view the amount under "Admin. Fee" on the CTSF line. This is the amount of the one percent (1%) fee retained by IDOR for that county. The Regional Superintendent should retain the same amount for their fee for distributions for that county.
5. Distribute the remaining balance to the school district(s).

Contact the Local Tax Allocation Division with any questions.