

# Illinois Department of Revenue Informational Bulletin

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### **Revised Sales Tax Rate Change Summary**

To: All retailers and servicepersons conducting business in taxing jurisdictions that imposed a sales tax rate change effective July 1, 2009

### This bulletin supersedes Informational Bulletin FY-2009-10.

#### On Page 2, Jefferson County has reduced it's County Public Safety Tax by .25%.

Effective **July 1, 2009**, 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:

- home rule sales tax:
- non-home rule sales tax:
- county public safety tax;
- county school facility sales tax; and
- business district sales tax.

These local sales taxes are referred to in this bulletin as "locally imposed sales tax."

The new combined sales tax rate (*i.e.*, state and local sales taxes) will be preprinted on Line 4a of Forms ST-1, Sales and Use Tax Return, or ST-2, Multiple Site Form. You must adjust your cash register and any computer program so that beginning on July 1, 2009, you will collect and pay the correct sales tax. You need to contact your software vendor if you use software to create your forms.

#### 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

Form ST-556, Sales Tax Transaction Return.

**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.<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.

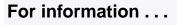
## Where can I find tax rate changes or combined sales tax rates?

Page 2 of this bulletin outlines the sales tax rate for each jurisdiction that imposed a change in local sales tax rates which become effective July 1, 2009. For a complete list of all sales tax rates, see the **Tax Rate Finder** on our Web site 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 Finder** on our Web site at **tax.illinois.gov** for a list of addresses.

To verify a tax rate or business district address, select **July 2009** on the **Tax Rate Finder.** 



Visit our Web site -

tax.illinois.gov

Call us -

1 800 732-8866 or 1 217 782-3336 1 800 544-5304 (TDD only)

Write us —

Illinois Department of Revenue PO Box 19044 Springfield IL 62794-9044

### For forms ...

Visit our Web site -

tax.illinois.gov

Call our Forms Order Line — 1 800 356-6302

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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<sup>&</sup>lt;sup>1</sup> 86 III. Adm. Code 130.310

<sup>&</sup>lt;sup>2</sup> 86 III. Adm. Code 130.101 (a)

| FY | 2009-10-A |
|----|-----------|
|----|-----------|

| Sales Tax Rate Changes for Sales of General Merchandise                                      |                                      |                  |   |                        |  |
|--|--------------------------------------|------------------|---|------------------------|--|
| Jurisdiction   | Combined rate<br>as of June 30, 2009 | Rate Change      | NEW Combined rate<br>as of July 1, 2009 | Type of<br>Local Tax   |  |
| Municipalities   |                                      |                  |   |                        |  |
| Alton (Madison County)<br>Inside Alton Square Business District<br>Outside Business District | 8.35%<br>7.35%                       | +0.50%<br>+0.50% | 8.85%<br>7.85%                          | Home Rule<br>Home Rule |  |
| Bannockburn (Lake County)  | 7.00%                                | +0.50%           | 7.50%                                   | Home Rule              |  |
| <b>Collinsville</b> (Madison County)<br>Inside Northeast Business District                   | 8.10%                                | +1.00%           | 9.10%                                   | Business District      |  |
| Countryside (Cook County)  | 9.25%                                | +0.50%           | 9.75%                                   | Home Rule              |  |
| Glen Ellyn (DuPage County)   | 7.25%                                | +1.00%           | 8.25%                                   | Home Rule              |  |
| Glendale Heights (DuPage County)   | 8.00%                                | +0.25%           | 8.25%                                   | Home Rule              |  |
| Homer Glen (Will County)   | 7.00%                                | +1.00%           | 8.00%                                   | Home Rule              |  |
| Litchfield (Montgomery County)   | 6.75%                                | +0.50%           | 7.25%                                   | Non-Home Rule          |  |
| Loves Park (Winnebago County)<br>Inside Meadow Mart Business District                        | 7.25%                                | +1.00%           | 8.25%                                   | Business District      |  |
| New Lenox (Will County)  | 7.00%                                | +1.00%           | 8.00%                                   | Home Rule              |  |
| Orland Hills (Cook County)   | 9.00%                                | +0.75%           | 9.75%                                   | Non-Home Rule          |  |
| <b>Peoria</b> (Peoria County)<br>Inside Hospitality Improvement Zone<br>Business District    | 8.00%                                | +1.00%           | 9.00%                                   | Business District      |  |
| Stanford (McLean County)<br>Inside Village of Stanford Business District                     | 6.25%                                | +1.00%           | 7.25%                                   | Business District      |  |
| Counties <sup>3</sup>  |                                      |                  |   |                        |  |
| Cass County  | 6.25%                                | +1.00%           | 7.25%                                   | County School          |  |
| Jefferson County   | 6.75%                                | - 0.25%          | 6.50%                                   | County Public Safety   |  |

<sup>3</sup> This tax is imposed county-wide, in both the incorporated and unincorporated areas of the county. Please refer to our **Tax Rate Finder** on our Web site at **tax.illinois.gov** if you have questions regarding the rate for a specific location.

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