

**What is the
tax allocation
breakdown of
the state rate
for Retailers'
Occupation Tax
and Service
Occupation Tax?**

General merchandise: 6.25 percent

A tax allocation breakdown of the 6.25 percent state rate for Retailers' Occupation Tax and Service Occupation Tax follows:

5.00 percent: state portion (equivalent to 80 percent of tax collections)

1.00 percent: local portion (equivalent to 16 percent of tax collections)

0.25 percent: county* portion (equivalent to 4 percent of tax collections)

Titled or registered items: 6.25 percent

A tax allocation breakdown of the 6.25 percent state rate for Retailers' Occupation Tax and Service Occupation Tax follows:

5.00 percent: state portion (equivalent to 80 percent of tax collections)

1.00 percent: local portion (equivalent to 16 percent of tax collections)

0.25 percent: county* portion (equivalent to 4 percent of tax collections)

Qualifying food, drug, and medical appliances: 1 percent**

A tax allocation breakdown of the 1 percent state rate for Retailers' Occupation Tax and Service Occupation Tax follows:

1.00 percent: local portion (equivalent to 100 percent of tax collections)

**What is the
tax allocation
breakdown of the
state rate for Use
Tax**

General merchandise: 6.25 percent

A tax allocation breakdown of the 6.25 percent state rate for Use Tax follows:

5.00 percent: state portion (equivalent to 80 percent of tax collections)

1.25 percent: State and Local Sales Tax Reform Fund (equivalent to 20 percent of tax collections)

Titled or registered items: 6.25 percent

A tax allocation breakdown of the 6.25 percent state rate for Use Tax follows:

5.00 percent: state portion (equivalent to 80 percent of tax collections)

1.00 percent: local portion (equivalent to 16 percent of tax collections)

0.25 percent: county* portion (equivalent to 4 percent of tax collections)

Qualifying food, drug, and medical appliances: 1 percent**

A tax allocation breakdown of the 1.00 percent state rate for Use Tax follows:

1.00 percent: State and Local Sales Tax Reform Fund (equivalent to 100 percent of tax collections)

**Can additional tax
rates be combined
with the state
rate?**

Yes. Actual tax rates throughout the state vary because, in addition to state taxes, the local taxing bodies listed below have imposed their own taxes.

Local rate: Regional Transportation Authority (RTA)

Imposed within Cook County:

General merchandise: 1.00 percent

Titled or registered items: 1.00 percent

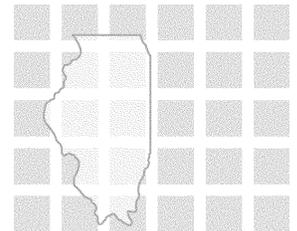
Qualifying food, drugs, and medical appliances**: 1.25 percent

Imposed in the collar counties of DuPage, Kane, Lake, McHenry, and Will:

General merchandise: 0.75 percent***

Titled or registered items: 0.75 percent***

Qualifying food, drugs, and medical appliances**: 0.75 percent***



Breakdown of Tax Rates

Can additional tax rates be combined with the state rate? (cont.)

Local rate: Metro-East Transit District (MED)

Imposed in certain townships in Madison County

General merchandise: 0.25 percent

Titled or registered items: 0.25 percent

Qualifying food, drugs, and medical appliances^{**}: 0.25 percent

Imposed in certain townships in St. Clair County

General merchandise: 0.75 percent

Titled or registered items: ^{****}0.25 percent

Qualifying food, drugs, and medical appliances^{**}: 0.75 percent

Local rate: DuPage County Water Commission (CWCT)

Imposed in all of unincorporated DuPage County and all municipalities served by the Water Commission District

General merchandise: 0.25 percent

Titled or registered items: 0.25 percent

Qualifying food, drugs, and medical appliances^{**}: Does not apply

Local rate: Units of Local Government that Impose Home Rule, Non-home Rule, County Public Safety, County School Facility, or Business District Tax

Imposed by ordinance at the local level and administered by the state

General merchandise:

Imposed in increments of 0.25 percent with no maximum rate limit for the home rule or county public safety tax and a 1.00 percent limit for the non-home rule, county school facility, and business district tax

Titled or registered items: Does not apply

Qualifying food, drugs, and medical appliances^{**}: Does not apply

Local rate: Units of Local Government that Impose Metro-East Park and Recreation District Tax

Imposed by ordinance at the local level and administered by the state

General merchandise: Imposed at 0.10 percent

Titled or registered items: Does not apply

Qualifying food, drugs, and medical appliances^{**}: Does not apply

Local rate: Units of Local Government that Impose County Flood Prevention District Tax

Imposed in Madison, Monroe, and St. Clair Counties

General merchandise: Imposed in increments of 0.25 percent with a 1.00 percent rate limit

Titled or registered items: Does not apply

Qualifying food, drugs, and medical appliances^{**}: Does not apply

* In Cook County, this portion of tax collections is allocated to the RTA, rather than to the county.

** 86 Ill. Adm. Code 130.310

*** One-third of amount collected is allocated back to the county government.

****The Metro-East Mass Transit District imposes an additional fee of 0.50 percent or \$20, whichever is less, on vehicle sales in the MED townships in St. Clair County. For more information, see Informational Bulletin FY 2004-23.