



Illinois Department of Revenue

Informational Bulletin

Brian Hamer
Director of Revenue

For information or forms...

- Call us at:
1 800 732-8866 or
217 782-3336
- Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304
- Write us at:
Illinois Department of Revenue
P.O. Box 19044
Springfield, IL 62794-9044
- Visit our Web site at:
tax.illinois.gov
- Call our 24-hour
Forms Order Line at:
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.

Superseded Sales Tax Rate Change Summary

To: All Retailers and Servicepersons Conducting Business in Units of Local Government That Have Imposed a Sales Tax Rate Change Beginning January 1, 2006

This bulletin supersedes Informational Bulletin FY 2006-02

On Page 2, Belleville has been added to the list of locations.

Effective **January 1, 2006**, certain units of local government have either imposed a tax or changed their tax rate on sales of general merchandise for home rule sales tax, non-home rule sales tax, county public safety sales tax, or business district sales tax.

The new state and local combined rate will be preprinted on Line 4a of Form ST-1, Sales and Use Tax Return, or Form ST-2, Multiple Site Form, as a total general merchandise rate. The combined rate is also shown in the table on the back of this bulletin.

You may need to adjust your cash registers and any computer programs you use so that, beginning on January 1, you will collect and pay the correct amount of tax.

If you use software to create the forms you file, that software must also be adjusted. You may need to contact your software vendor.

For a complete listing of statewide sales tax rates, see the January 1, 2006, version of our Publication ST-25, Illinois Sales Tax Rate Reference Manual. This publication is available on our web site at tax.illinois.gov.

What is taxed?

You must collect home rule sales tax, non-home rule sales tax, county public safety sales tax, and business district sales tax on sales of **general merchandise** (reported on Line 4a of Form ST-1 and Form ST-2). The same items of general merchandise reported on Form ST-1 and Form ST-2 that are subject to state sales tax are also subject to home rule sales tax, non-home rule sales tax, county public safety sales tax, and business district sales tax.

Home rule sales tax, non-home rule sales tax, county public safety sales tax, and business district sales tax **do not** apply to

- sales of qualifying food, drugs, and medical appliances¹ (reported on Line 5a of Form ST-1 and Form ST-2), or
- items that must be titled or registered by an agency of Illinois state government (reported on Form ST-556, Sales Tax Transaction Return).

Note: Units of local government may impose and administer other taxes that are **not** collected by the Illinois Department of Revenue. Please contact your municipal or county clerk's office for more information.



How do I report a sale that was delivered earlier and taxed at a different rate?

If the original sale was subject to a tax rate that is different from the rate due for Line 4a of Form ST-1 or Form ST-2, you must report these receipts on Line 8a.

Note: Line 8a is to be used only to report receivables subject to a

previous tax rate. No other use of this line is permitted.

Where can I find the amount of the tax rate changes and the new combined rate?

The table below outlines the sales tax rates for general merchandise effective January 1, 2006, for each of the units of local government in Illinois that

have imposed a change in local sales tax rates. You will find the combined rate preprinted on your Form ST-1 or Form ST-2 for each reporting period.

The sales tax rate changes listed below are the **only** rate changes effective January 1, 2006, that will be reflected on your Form ST-1 and Form ST-2.

Municipality, County, or Business District	Sales Tax Rate Changes for Sales of General Merchandise				General Merchandise Combined Rate
	Home Rule	Non Home Rule	County Public Safety District	Business District	
Batavia (DuPage County)	N/A	+0.50%	N/A	N/A	7.00%
Batavia (Kane County)	N/A	+0.50%	N/A	N/A	7.00%
Belleville (St. Clair County)	+0.25%	N/A	N/A	N/A	7.60%
Glendale Heights (DuPage County)	+0.25%	N/A	N/A	N/A	7.50%
Harwood Heights (Cook County)	+0.25%	N/A	N/A	N/A	9.00%
Herrin (Williamson County)	+0.25%	N/A	N/A	N/A	7.50%
Itasca (DuPage County)	N/A	+0.50%	N/A	N/A	7.25%
Jacksonville (Morgan County)	+0.75%	N/A	N/A	N/A	7.00%
Lake Bluff (Lake County)	+1.00%	N/A	N/A	N/A	7.50%
LaSalle (LaSalle County)	N/A	+0.50%	N/A	N/A	7.00%
Lincolnwood (Cook County)	+0.25%	N/A	N/A	N/A	8.75%
McCook (Cook County)	+1.00%	N/A	N/A	N/A	8.75%
Niles (Cook County)	+0.25%	N/A	N/A	N/A	8.75%
Oakbrook Terrace (DuPage County)	+1.00%	N/A	N/A	N/A	7.75%
Wheeling (Cook County)	+0.25%	N/A	N/A	N/A	8.75%
Wheeling (Lake County)	+0.25%	N/A	N/A	N/A	7.50%
² Wood River (Riverbend Business Dist. #2)	N/A	N/A	N/A	+1.00%	7.60%
³ Effingham County)	N/A	N/A	+0.25%	N/A	6.50%
³ Henderson County)	N/A	N/A	+1.00%	N/A	7.25%
³ Jefferson County)	N/A	N/A	+0.50%	N/A	6.75%
³ Logan County	N/A	N/A	+0.50%	N/A	6.75%
³ Menard County	N/A	N/A	+1.00%	N/A	7.25%

¹ 86 Ill. Adm. Code 130.310

² This municipality has imposed a business district tax. See the January 1, 2006, version of our Publication ST-25, Illinois Sales Tax Rate Reference Manual, for the addresses that are within this district.

³ This county has imposed or increased the countywide county public safety sales tax. For units of local government within this county that impose home rule sales taxes or non-home rule sales taxes, the ST-1/ST-2 combined rate varies. For all unincorporated areas and units of local government in this county that do not impose home rule sales taxes or non-home rule sales taxes, the ST-1/ST-2 combined rates are the rates listed above which become effective January 1, 2006.