



Informational

Bulletin

Brian Hamer / Director

Sales Tax Rate Change Summary

To: All retailers and servicepersons conducting business in taxing jurisdictions whose sales tax rate is changing effective July 1, 2012

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

For information or forms

Visit our website at:
tax.illinois.gov

Call us at:
1 800 732-8866 or
217 782-3336

Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304

Effective **July 1, 2012**, 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
- business district sales tax
- county public safety tax
- county school facility tax

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

You must adjust your cash register and any computer program so that beginning on July 1, 2012, you will collect and pay the correct sales tax. You need to contact your software vendor if you use software to create your forms.

To verify your new combined sales tax rate (*i.e.*, state and local sales taxes), go to the **Tax Rate Database** on our website at tax.illinois.gov and select rates for July 2012.

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 appliances¹ 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.²

Note: Line 8a is used only to report sales subject to a different sales tax rate. No other use of Line 8a is permitted.

¹ 86 Ill. Adm. Code 130.310 and 130.311

² 86 Ill. Adm. Code 130.101 (a)

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

The chart below outlines the sales tax rate for each jurisdiction that has imposed a change in local sales tax rates effective July 1, 2012. For a complete list of all sales tax rates, go to the **Tax Rate Database** on our website 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 Database** on our website at tax.illinois.gov for a list of addresses.

To verify a tax rate or business district address, select **July 2012** on the **Tax Rate Database**.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate as of June 30, 2012	Rate Change	NEW Combined rate as of July 1, 2012	Type of Local Tax
Municipalities				
Bartonville (Peoria County)	6.75%	+0.50%	7.25%	Home Rule
Bushnell (McDonough County)	6.75%	+0.50%	7.25%	Non-Home Rule
Crest Hill (Will County)	7.00%	+1.00%	8.00%	Non-Home Rule
Creve Coeur (Tazewell County)	6.75%	+1.00%	7.75%	Non-Home Rule
East Peoria (Tazewell County)				
• Inside Costco Area Bus. District	8.00%	+0.50%	8.50%	Business District
• Inside Target Area Bus. District	8.00%	+1.00%	9.00%	Business District
• Inside Farm Creek Area Bus. Dist.	9.00%	No change	9.00%	
• Outside Business District	8.00%	No change	8.00%	
Elgin (Cook County)	9.00%	+0.50%	9.50%	Home Rule
Elgin (Kane County)	7.75%	+0.50%	8.25%	Home Rule
Godfrey (Madison County)				
• Inside Godfrey Business District	6.85%	+1.00%	7.85%	Business District
• Outside Business District	6.85%	No change	6.85%	
Kildeer (Lake County)	7.00%	+0.50%	7.50%	Non-Home Rule
Mascoutah (St. Clair County)				
• Inside Mascoutah Business Dist.	7.60%	+1.00%	8.60%	Business District
• Outside Business District	7.60%	No change	7.60%	
Mount Vernon (Jefferson County)	7.50%	+0.50%	8.00%	Home Rule
Niles (Cook County)	9.25%	+0.25%	9.50%	Home Rule
Northfield (Cook County)	8.25%	+0.75%	9.00%	Home Rule
Oak Forest (Cook County)	8.25%	+1.00%	9.25%	Home Rule

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate as of June 30, 2012	Rate Change	NEW Combined rate as of July 1, 2012	Type of Local Tax
Oak Lawn (Cook County)	8.75%	+0.25%	9.00%	Home Rule
Plainfield (Kendall County)	8.25%	+0.50%	8.75%	Home Rule
Plainfield (Will County)	8.00%	+0.50%	8.50%	Home Rule
Tuscola (Douglas County)	6.75%	+0.50%	7.25%	Home Rule
Counties³				
Johnson County	See next page	+0.50%	See next page	County Public Safety
Saline County	See next page	+1.00%	See next page	County School

³ This tax is imposed county-wide in both the incorporated and unincorporated areas of the county.

Johnson County		
If your rate as of 6/30/12 is	Rate increase	Your rate as of 7/1/12 will be
6.25%	0.50%	6.75%
6.50%	0.50%	7.00%
6.75%	0.50%	7.25%
7.00%	0.50%	7.50%
7.25%	0.50%	7.75%
7.50%	0.50%	8.00%
7.75%	0.50%	8.25%
8.00%	0.50%	8.50%
8.25%	0.50%	8.75%
8.50%	0.50%	9.00%
8.75%	0.50%	9.25%
9.00%	0.50%	9.50%
9.25%	0.50%	9.75%

Saline County		
If your rate as of 6/30/12 is	Rate increase	Your rate as of 7/1/12 will be
7.00%	1.00%	8.00%
7.25%	1.00%	8.25%
7.50%	1.00%	8.50%
7.75%	1.00%	8.75%
8.00%	1.00%	9.00%
8.25%	1.00%	9.25%
8.50%	1.00%	9.50%
8.75%	1.00%	9.75%
9.00%	1.00%	10.00%
9.25%	1.00%	10.25%
9.50%	1.00%	10.50%
9.75%	1.00%	10.75%
10.00%	1.00%	11.00%