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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 January 1, 2014

IMPORTANT: As part of the department's cost cutting measures and an ongoing effort to "go green," in the future we may no longer be mailing the sales tax rate change summary bulletin to retailers. We will continue to post the bulletin on our website at tax.illinois.gov. Notification of sales tax rate change bulletins will also appear in MyTax Illinois.

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 **January 1, 2014**, 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 sales 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 January 1, 2014, 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 January 2014.

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 of Forms ST-1 and ST-2.² **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 collected by the Department of Revenue effective January 1, 2014. 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 January 2014 on the **Tax Rate Database**.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending December 31, 2013	Rate Change	NEW Combined rate beginning as of January 1, 2014	Type of Local Tax
Municipalities				
Bradley (Kankakee County)				
• Inside State Route 50/Larry Power Road Business District	6.25%	+1.00%	7.25%	Business District
• Outside Business District	6.25%	No change	6.25%	
Carlinville (Macoupin County)				
• Inside Carlinville Plaza Bus. District	7.25%	+1.00%	8.25%	Non-Home Rule Non-Home Rule
• Outside Business District	6.25%	+1.00%	7.25%	
Champaign (Champaign County)	8.75%	+0.25%	9.00%	Home Rule
Cicero (Cook County)	9.50%	+0.25%	9.75%	Home Rule
Dolton (Cook County)	8.50%	+0.25%	8.75%	Home Rule
Du Quoin (Perry County)				
• Inside Du Quoin Business District	8.25%	+0.50%	8.75%	Business District
• Outside Business District	8.25%	No change	8.25%	
East St. Louis (St. Clair County)				
• Inside State Street Business Dist.	8.85%	+1.00%	9.85%	Business District
• Outside Business District	8.85%	No change	8.85%	
Galesburg (Knox County)				
• Inside North Seminary Street Business District	8.50%	+1.00%	9.50%	Business District
• Outside Business District	8.50%	No change	8.50%	
Hamel (Madison County)				
• Inside Hamel Business District	6.60%	+1.00%	7.60%	Business District
• Outside Business District	6.60%	No change	6.60%	
Jerome (Sangamon County)	6.25%	+1.00%	7.25%	Non-Home Rule
Lebanon (St. Clair County)	7.35%	+0.25%	7.60%	Non-Home Rule
Melrose Park (Cook County)	9.25%	+0.25%	9.50%	Home Rule

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending December 31, 2013	Rate Change	NEW Combined rate beginning as of January 1, 2014	Type of Local Tax
Moweaqua (Christian County)				
• Inside Moweaqua Business Dist.	6.25%	+2.00% ³	8.25%	Business District/ County School Tax
• Outside Business District	6.25%	+1.00% ⁴	7.25%	
Moweaqua (Shelby County)				
• Inside Moweaqua Business Dist.	6.25%	+1.00%	7.25%	Business District
• Outside Business District	6.25%	No change	6.25%	
Sesser (Franklin County)	9.00%	-0.50%	8.50%	Home Rule
Shiloh (St. Clair County)				
• Inside Three Springs at Shiloh Business District	7.35%	+0.50%	7.85%	Business District
• Inside Villages at Wingate Bus. Dist.	8.35%	No change	8.35%	
• Outside Business Districts	7.35%	No change	7.35%	
Springfield (Sangamon County)				
• Inside South Central Bus. District	9.00%	+0.50%	9.50%	Home Rule
• Outside Business District	8.00%	+0.50%	8.50%	Home Rule
Tilton (Vermillion County)	7.50%	+1.00%	8.50%	Home Rule
Tuscola (Douglas County)	7.25%	+0.50% ⁵	7.75%	Home Rule/ County School Tax
Urbana (Champaign County)	8.75%	+0.25%	9.00%	Home Rule
Williamsville (Sangamon County)	6.25%	+0.50%	6.75%	Home Rule
Winfield (Du Page County)	7.25%	+0.25%	7.50%	Non-Home Rule
Yorkville (Kendall County)				
• Inside Countryside Center Business District	8.25%	+1.00%	9.25%	Business District
• Inside United City of Yorkville Kendall Marketplace Bus. Dist.	8.75%	No change	8.75%	
• Inside Downtown Yorkville Business Development District	9.25%	No change	9.25%	
• Outside Business Districts	8.25%	No change	8.25%	

³ Effective January 1, 2014, the combined rate for the Moweaqua Business District (Christian County) will be 8.25%. The rate is computed as follows: effective rate as of December 31, 2013 + business district increase + Christian County School Facility Tax increase. (6.25% + 1.00% (business district tax) + 1.00% (Christian County School Facility Tax) = 8.25%)

⁴ Effective January 1, 2014, the combined rate for Moweaqua outside the Business District (Christian County) will be 7.25%. The rate is computed as follows: effective rate as of December 31, 2013 + Christian County School Facility Tax increase. (6.25% + 1.00% (Christian County School Facility Tax) = 7.25%)

⁵ Effective January 1, 2014, the combined rate for Tuscola will be 7.75%. The rate is computed as follows: effective rate as of December 31, 2013 - home rule tax decrease + Douglas County School Facility Tax increase. (7.25% - 0.50% (home rule tax) + 1.00% (Douglas County School Facility Tax) = 7.75%)

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending December 31, 2013	Rate Change	NEW Combined rate beginning as of January 1, 2014	Type of Local Tax
Counties⁶				
Boone County	See below	+1.00%	See below	County School Tax
Christian County	See below	+1.00%	See below	County School Tax
Douglas County	See below	+1.00%	See below	County School Tax
Gallatin County	See below	+1.00%	See below	County Public Safety
Hardin County	See below	+1.00%	See below	County Public Safety
Henry County	See below	+1.00%	See below	County School Tax
Livingston County	See below	+1.00%	See below	County School Tax
Mercer County	See below	+1.00%	See below	County School Tax

⁶ This tax is imposed county-wide, in both the incorporated and unincorporated areas of the county.

Locations in Boone, Christian, Douglas, Gallatin, Hardin, Henry, Livingston, and Mercer Counties		
If your rate as of 12/31/13 is	Rate increase +1.00%	Your rate as of 1/1/14 will be
6.25%	1.00%	7.25%
6.50%	1.00%	7.50%
6.75%	1.00%	7.75%
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%