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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 July 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 **July 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 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, 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 July 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 July 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 July 2014 on the **Tax Rate Database**.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2014	Rate Change	NEW Combined rate beginning as of July 1, 2014	Type of Local Tax
Municipalities				
Batavia (DuPage County)	7.50%	+0.50%	8.00%	Home Rule
Batavia (Kane County)	7.50%	+0.50%	8.00%	Home Rule
Carbondale (Jackson County)	8.25%	+0.25%	8.50%	Home Rule
Carbondale (Williamson County)	9.25%	+0.25%	9.50%	Home Rule
Carpentersville (Kane County)	8.50%	+0.50%	9.00%	Home Rule
Edwardsville (Madison County)				
<i>Chouteau Township</i>				
• Inside Troy Road/Route 159 Bus. Dist.	7.85%	+0.25%	8.10%	Home Rule
• Outside Business District	6.85%	+0.25%	7.10%	Home Rule
<i>Edwardsville Township</i>				
• Inside Troy Road/Route 159 Bus. Dist.	7.85%	+0.25%	8.10%	Home Rule
• Outside Business District	6.85%	+0.25%	7.10%	Home Rule
<i>Pin Oak Township</i>				
• Inside Troy Road/Route 159 Bus. Dist.	7.60%	+0.25%	7.85%	Home Rule
• Outside Business District	6.60%	+0.25%	6.85%	Home Rule
Evergreen Park (Cook County)				
• Inside Evergreen Park Place Business District	8.75%	+1.00%	9.75%	Business District
• Outside Business District	8.75%	No change	8.75%	
Forest Park (Cook County)	8.50%	+0.50%	9.00%	Non-Home Rule
Franklin Park (Cook County)	8.00%	+1.00%	9.00%	Non-Home Rule

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2014	Rate Change	NEW Combined rate beginning as of July 1, 2014	Type of Local Tax
Joliet (Will County)				
• Inside Route 53/Laraway Road Business District	8.75%	+1.00%	9.75%	Business District
• Outside Business District	8.75%	No change	8.75%	
Joliet (Kendall County)	9.00%	No change	9.00%	
Lebanon (St. Clair County)	7.60%	+0.25%	7.85%	Non-Home Rule
Loves Park (Boone County)	7.75%	+1.00%	8.75%	Non-Home Rule
Loves Park (Winnebago County)				
• Inside Meadow Market Bus. District	8.25%	+1.00%	9.25%	Non-Home Rule
• Outside Business District	7.25%	+1.00%	8.25%	Non-Home Rule
Metropolis (Massac County)				
• Inside Metropolis Interstate North Business District	6.25%	+1.00%	7.25%	Business District
• Outside Business District	6.25%	No change	6.25%	
Midlothian (Cook County)	8.00%	+1.00%	9.00%	Home Rule
Pleasant Plains (Sangamon County)	6.25%	+1.00%	7.25%	Non-Home Rule
Roselle (Du Page County)				
• Inside Gary Avenue Bus. District	7.25%	+1.00%	8.25%	Business District
• Outside Business District	7.25%	No change	7.25%	
Roselle (Cook County)	8.25%	No change	8.25%	
Sparta (Randolph County)	6.75%	+1.50% ³	8.25%	Home Rule/ Non-home Rule/ County School Tax
Stillman Valley (Ogle County)	6.25%	+1.00%	7.25%	Non-Home Rule
Tinley Park (Cook County)	8.00%	+0.75%	8.75%	Home Rule
Tinley Park (Will County)	7.00%	+0.75%	7.75%	Home Rule
Winfield (Du Page County)	7.50%	+0.25%	7.75%	Non-Home Rule

³ Effective July 1, 2014, the combined rate for Sparta will be 8.25%. The rate is computed as follows: effective rate as of June 30, 2014 - non-home rule decrease + home rule increase + Randolph County School Facility Tax increase. (6.75% - 0.50% (non-home rule) + 1.00% (home rule) + 1.00% (Randolph County School Facility Tax) = 8.25%)

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2014	Rate Change	NEW Combined rate beginning as of July 1, 2014	Type of Local Tax
Counties⁴				
Fulton County	See below	+1.00%	See below	County School Tax
Hamilton County	See below	+1.00%	See below	County School Tax
Mason County	See below	+1.00%	See below	County School Tax
Pike County	See below	+1.00%	See below	County School Tax
Randolph County	See below	+1.00%	See below	County School Tax
Shelby County	See below	+1.00%	See below	County School Tax

Locations in Hamilton, Mason, Randolph and Shelby Counties		
If your rate as of 6/30/14 is	Rate increase +1.00%	Your rate as of 7/1/14 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%

Locations in Fulton and Pike Counties		
If your rate as of 6/30/14 is	Rate increase +1.00%	Your rate as of 7/1/14 will be
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%
9.50%	1.00%	10.50%
9.75%	1.00%	10.75%

⁴ This tax is imposed county-wide, in both the incorporated and unincorporated areas of the county.