



Brian Hamer / Director

informational

Bulletin

Sales Tax Rate Change Summary

To: All retailers and servicepersons conducting business in taxing jurisdictions whose sales tax rate is changing, effective January 1, 2015

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, 2015**, 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

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, 2015, 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 2015.

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 dealer-filed transaction returns.

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. Admin. Code 130.310 and 130.311.

² 86 Ill. Admin. 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, 2015. 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 2015 on the **Tax Rate Database**.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending December 31, 2014	Rate Change	NEW Combined rate beginning as of January 1, 2015	Type of Local Tax
Municipalities				
Granite City (Madison County)				
• Inside Bellemore Village Business District	8.35%	+1.00%	9.35%	Business District
• Inside Nameoki Village Business District	9.10%	No change	9.10%	
• Outside Business Districts	8.35%	No change	8.35%	
Gurnee (Lake County)	7.50%	+0.50%	8.00%	Home Rule
Joliet (Will County)				
• Inside 1415 Plainfield Road Business District	8.75%	+1.00%	9.75%	Business District
• Inside Route 53/Laraway Road Business District	9.75%	No change	9.75%	
• Outside Business Districts	8.75%	No change	8.75%	
Joliet (Kendall County)	9.00%	No change	9.00%	
New Baden (Clinton County)				
• Inside New Baden Business District III	7.50%	+0.25%	7.75%	Non-Home Rule
• Outside Business District	6.50%	+0.25%	6.75%	Non-Home Rule
New Baden (St. Clair County)				
• Inside Interstate 64 Business District	8.60%	+0.25%	8.85%	Non-Home Rule
• Inside New Baden Business District II	8.60%	+0.25%	8.85%	Non-Home Rule
• Outside Business Districts	7.60%	+0.25%	7.85%	Non-Home Rule
Palos Heights (Cook County)				
• Inside 127th & Harlem Business District	8.75%	+0.25%	9.00%	Business District
• Outside Business District	8.00%	No change	8.00%	

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending December 31, 2014	Rate Change	NEW Combined rate beginning as of January 1, 2015	Type of Local Tax
Pontiac (Livingston County)				
• Inside Vermillion Plaza Business District	7.25%	+1.00%	8.25%	Business District
• Outside Business District	7.25%	No change	7.25%	
Skokie (Cook County)	9.00%	+0.25%	9.25%	Home Rule
Trenton (Clinton County)	6.25%	+0.25%	6.50%	Non-Home Rule
Vernon Hills (Lake County)	7.00%	+0.25%	7.25%	Home Rule
Villa Park (Du Page County)				
• Inside North Avenue Business Development District	7.75%	+1.00%	8.75%	Business District
• Outside Business District	7.75%	No change	7.75%	
Waukegan (Lake County)	8.00%	+0.25%	8.25%	Home Rule
Wilmette (Cook County)	8.25%	+0.75%	9.00%	Home Rule