



informational

Bulletin

Sales Tax Rate Change Summary

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

Constance Beard/ Director

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 supersedes Informational Bulletin FY 2015-14-A

On Page 3, La Grange is a non-home rule municipality.

Effective **July 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
- county public safety/transportation 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, 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 July 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 Sections 130.310 and 130.311

² 86 Ill. Admin. Code Section 130.101(a)

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

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, 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 July 2015 on the **Tax Rate Database**.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2015	Rate Change	NEW Combined rate beginning as of July 1, 2015	Type of Local Tax
Municipalities				
Belleville (St. Clair County)				
• Inside Route 15 North Business District	8.10%	+1.00%	9.10%	Business District
• Inside Carlye/Green Mount Business District	9.10%	No change	9.10%	
• Inside Frank Scott Parkway Business District	9.10%	No change	9.10%	
• Inside The Parkway North Business District	9.10%	No change	9.10%	
• Inside Route 15/South Green Mount Road Business District	9.10%	No change	9.10%	
• Outside Business Districts	8.10%	No change	8.10%	
Blue Island (Cook County)				
• Inside Western Avenue Business Development District	8.00%	+1.00%	9.00%	Business District
• Outside Business District	8.00%	No change	8.00%	
Calumet City (Cook County)				
• Inside Sibley/East End Avenue Business Development District	9.00%	+1.00%	10.00%	Business District
• Outside Business District	9.00%	No change	9.00%	
Carbon Cliff (Rock Island County)	6.75%	+0.25%	7.00% ³	Home Rule/ Non-Home Rule
Carbondale (Jackson County)	8.50%	+0.25%	8.75%	Home Rule
Carbondale (Williamson County)	9.50%	+0.25%	9.75%	Home Rule
Coulterville (Randolph County)	7.25%	+0.50%	7.75%	Non-Home Rule
Crestwood (Cook County)	8.00%	+1.00%	9.00%	Non-Home Rule

³ Effective July 1, 2015, the combined rate for Carbon Cliff (Rock Island County) will be 7.00%. The rate is computed as follows: effective rate as of June 30, 2015 - non-home rule decrease + home rule increase (6.75% - 0.50% (non-home rule tax) + 0.75% (home rule tax) = 7.00%).

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2015	Rate Change	NEW Combined rate beginning as of July 1, 2015	Type of Local Tax
Deland (Piatt County)	6.25%	+2.00%	8.25% ⁴	Non-Home Rule/ County School Tax
East Dundee (Kane County)				
• Inside Village of East Dundee Illinois Route 72 & 25 Bus. District	9.00%	+0.25%	9.25%	Business District
• Inside Dundee Gateway Business District	9.00%	+0.25%	9.25%	Business District
• Inside Christina Drive Business District	9.00%	No change	9.00%	
• Outside Business Districts	8.50%	No change	8.50%	
Elkville (Jackson County)	6.25%	+1.00%	7.25%	Non-Home Rule
Glenwood (Cook County)	8.00%	+1.00%	9.00%	Home Rule
Highwood (Lake County)	8.50%	+0.25%	8.75%	Home Rule
La Grange (Cook County)	8.25%	+0.75%	9.00%	Non-Home Rule
Lyons (Cook County)	8.00%	+1.00%	9.00%	Non-Home Rule
Montgomery (Kane County)	7.00%	+1.00%	8.00%	Non-Home Rule
Montgomery (Kendall County)	7.25%	+1.00%	8.25%	Non-Home Rule
Morrison (Whiteside County)	6.25%	+2.00%	8.25% ⁵	Non-Home Rule/ County School Tax
Oglesby (LaSalle County)	6.50%	+0.50%	7.00%	Non-Home Rule
Rantoul (Champaign County)	8.75%	+0.25%	9.00%	Home Rule
Rock Falls (Whiteside County)	6.75%	+1.50%	8.25% ⁶	Non-Home Rule/ County School Tax
Toledo (Cumberland County)	6.25%	+0.50%	6.75%	Non-Home Rule
Wadsworth (Lake County)	7.00%	+1.00%	8.00%	Non-Home Rule
Westmont (DuPage County)	7.25%	+0.50%	7.75%	Non-Home Rule

⁴ Effective July 1, 2015, the combined rate for Deland (Piatt County) will be 8.25%. The rate is computed as follows: effective rate as of June 30, 2015 + non-home rule increase + Piatt County school tax increase (6.25% + 1.00% (non-home rule tax) + 1.00% (Piatt County school tax) = 8.25%).

⁵ Effective July 1, 2015, the combined rate for Morrison (Whiteside County) will be 8.25%. The rate is computed as follows: effective rate as of June 30, 2015 + non-home rule increase + Whiteside County school tax increase (6.25% + 1.00% (non-home rule tax) + 1.00% (Whiteside County school tax) = 8.25%).

⁶ Effective July 1, 2015, the combined rate for Rock Falls (Whiteside County) will be 8.25%. The rate is computed as follows: effective rate as of June 30, 2015 + non-home rule increase + Whiteside County school tax increase (6.75% + 0.50% (non-home rule tax) + 1.00% (Whiteside County school tax) = 8.25%).

Sales Tax Rate Changes for Sales of General Merchandise

Jurisdiction	Combined rate ending June 30, 2015	Rate Change	NEW Combined rate beginning as of July 1, 2015	Type of Local Tax
Counties⁷				
Adams County	See below	+0.25%	See below	County Public Safety
Calhoun County	See below	+1.00%	See below	County School Tax
Greene County	See below	+1.00%	See below	County School Tax
Jefferson County	See below	+0.25%	See below	County Public Safety
Jersey County	See below	+1.00%	See below	County School Tax
Jo Daviess County	See below	+0.50%	See below	County School Tax
Knox County	See below	+0.25%	See below	County Public Safety
McDonough County	See below	+0.25%	See below	County Public Safety/ Transportation
Morgan County	See below	+1.00%	See below	County School Tax
Perry County	See below	+1.00%	See below	County School Tax
Piatt County	See below	+1.00%	See below	County School Tax
Scott County	See below	+1.00%	See below	County School Tax
White County	See below	+1.00%	See below	County School Tax
Whiteside County	See below	+1.00%	See below	County School Tax

⁷ This tax is imposed county-wide, in both the incorporated and unincorporated areas of the county.

Locations in Calhoun, Greene, Jersey, Morgan, Perry, Piatt, Scott, White, and Whiteside Counties

If your rate as of 6/30/15 is	Rate increase +1.00%	Your rate as of 7/1/15 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 Jo Daviess County

If your rate as of 6/30/15 is	Rate increase +0.50%	Your rate as of 7/1/15 will be
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%
9.50%	0.50%	10.00%
9.75%	0.50%	10.25%

Locations in Adams, Jefferson, Knox and McDonough Counties

If your rate as of 6/30/15 is	Rate increase +0.25%	Your rate as of 7/1/15 will be
6.25%	0.25%	6.50%
6.50%	0.25%	6.75%
6.75%	0.25%	7.00%
7.00%	0.25%	7.25%
7.25%	0.25%	7.50%
7.50%	0.25%	7.75%
7.75%	0.25%	8.00%
8.00%	0.25%	8.25%
8.25%	0.25%	8.50%
8.50%	0.25%	8.75%
8.75%	0.25%	9.00%
9.00%	0.25%	9.25%
9.25%	0.25%	9.50%