

**i** *informational**Bulletin*

Constance Beard, 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, 2016

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, 2016**, 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:

- business district sales tax
- county public facilities tax
- county school facilities tax
- home rule sales tax
- non-home rule 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 July 1, 2016, 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 2016.

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. 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, 2016. 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 2016 on the **Tax Rate Database**.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2016	Rate Change	NEW Combined rate beginning as of July 1, 2016	Type of Local Tax
Municipalities				
Alsip (Cook County)	9.75%	+0.25%	10.00%	Home Rule
Altamont (Effingham County)				
• Inside Altamont Business District	6.50%	+1.00%	7.50%	Business District
• Outside Business District	6.50%	No change	6.50%	
Beecher (Will County)	7.50%	+0.50%	8.00%	Non-home Rule
Carlyle (Clinton County)	6.25%	+0.50%	6.75%	Non-home Rule
Chenoa (McLean County)	6.25%	+1.00%	7.25%	Non-home Rule
Dwight (Grundy County)	6.25%	+1.00%	7.25%	Non-home Rule
Dwight (Livingston County)	7.25%	+1.00%	8.25%	Non-home Rule
East Dundee (Cook County)	10.50%	+0.50%	11.00%	Home Rule
East Dundee (Kane County)				
• Inside Vlg of E Dundee IL RTE 72 & 25 Business District	9.25%	+0.50%	9.75%	Home Rule
• Inside Dundee Gateway Bus. Dist.	9.25%	+0.50%	9.75%	Home Rule
• Inside Christina Drive Bus. Dist.	9.00%	+0.50%	9.50%	Home Rule
• Outside Business Districts	8.50%	+0.50%	9.00%	Home Rule
Elmhurst (Cook County)	9.75%	+0.25%	10.00%	Home Rule
Elmhurst (DuPage County)	7.75%	+0.25%	8.00%	Home Rule
Farmer City (DeWitt County)				
• Inside Farmer City Bus. Dist. 1	6.25%	+1.00%	7.25%	Business District
• Outside Business District	6.25%	No change	6.25%	
Glendale Heights (DuPage County)	8.00%	+0.25%	8.25%	Home Rule
Johnsburg (McHenry County)	7.00%	+0.50%	7.50%	Non-home Rule
Lake in the Hills (McHenry County)	7.75%	+0.25%	8.00%	Home Rule

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2016	Rate Change	NEW Combined rate beginning as of July 1, 2016	Type of Local Tax
Loves Park (Boone County)	8.75%	No change	8.75%	
Loves Park (Winnebago County)				
• Inside Forest Hills Road Bus. Dist.	8.25%	+1.00%	9.25%	Business District
• Inside Meadow Mart Business Dist.	9.25%	No change	9.25%	
• Outside Business Districts	8.25%	No change	8.25%	
Monroe Center (Ogle County)	6.25%	+1.00%	7.25%	Non-home Rule
Mount Carroll (Carroll County)				
• Inside Downtown and South City Business District	6.50%	+1.00%	7.50%	Business District
• Outside Business District	6.50%	No change	6.50%	
Peoria (Peoria County)				
• Inside Hospitality Improvement Zone Business District	9.25%	+0.25%	9.50%	Home Rule
• Outside Business District	8.25%	+0.25%	8.50%	
Riverwoods (Lake County)	7.50%	+0.50%	8.00%	Home Rule
Roselle (Cook County)	9.00%	No change	9.00%	
Roselle (DuPage County)				
• Inside Irving Park Road Bus. Dist.	7.00%	+0.50%	7.50%	Business District
• Inside Gary Avenue Business Dist.	8.00%	No change	8.00%	
• Outside Business Districts	7.00%	No change	7.00%	
Shelbyville (Shelby County)				
• Inside West Main Street Bus. Dist.	7.25%	+1.00%	8.25%	Business District
• Inside Shelbyville Business District	8.25%	No change	8.25%	
• Outside Business Districts	7.25%	No change	7.25%	
Shiloh (St. Clair County)				
• Inside Green Mount Business Dist.	7.35%	+1.00%	8.35%	Business District
• Inside Villages at Wingate Bus. Dist.	8.35%	No change	8.35%	
• Inside Three Springs at Shiloh Business District	7.85%	No change	7.85%	
• Outside Business Districts	7.35%	No change	7.35%	
Waterman (DeKalb County)	6.25%	+1.00%	7.25%	Non-home Rule
West Dundee (Kane County)				
• Inside Downtown Bus. District 1	8.50%	+1.00%	9.50%	Business District
• Outside Business District	8.50%	No change	8.50%	

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2016	Rate Change	NEW Combined rate beginning as of July 1, 2016	Type of Local Tax
Wood River (Madison County)				
• Inside Riverbend Bus. District 1	6.85%	+1.00%	7.85%	Business District
• Inside Riverbend Bus. District #3	7.85%	No change	7.85%	
• Inside Westside Business District	7.85%	No change	7.85%	
• Outside Business Districts	6.85%	No change	6.85%	
Woodridge (Cook County)	9.50%	+0.25%	9.75%	Home Rule
Woodridge (DuPage County)	7.50%	+0.25%	7.75%	Home Rule
Woodridge (Will County)	7.50%	+0.25%	7.75%	Home Rule
Counties³				
Bond County	See below	+1.00%	See below	County School Tax
Brown County	See below	+1.00%	See below	County School Tax
Edwards County	See below	+1.00%	See below	County School Tax
Hardin County	See below	+1.00%	See below	County School Tax
Johnson County	See below	+1.00%	See below	County Public Facilities Tax
Macoupin County	See below	+1.00%	See below	County School Tax
Monroe County	See below	+1.00%	See below	County School Tax

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

Locations in Bond, Brown, Edwards, Hardin, Johnson Macoupin, and Monroe Counties		
If your rate as of 6/30/16 is	Rate increase +1.00%	Your rate as of 7/1/16 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%