

**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, 2017**

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

Effective **July 1, 2017**, 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, 2017, 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 2017.

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.

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

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, 2017. 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 2017 on the **Tax Rate Database**.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2017	Rate Change	NEW Combined rate beginning July 1, 2017	Type of Local Tax Change
Municipalities				
Bartonville (Peoria County)	7.25%	+0.50%	8.25% ³	Home Rule
Belleville (St. Clair County)				
• Inside Shopland Plaza Business District	8.10%	+1.00%	9.10%	Business District
• Inside Carlyle/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 Rt 15/South Green Mount Road Business District	9.10%	No change	9.10%	
• Inside Rt 15 North Business District	9.10%	No change	9.10%	
• Inside 6401 W Main Street Marketplace Business District	9.10%	No change	9.10%	
• Outside Business Districts	8.10%	No change	8.10%	
Caseyville (St. Clair County)				
• Inside Caseyville I-64 Business District	7.35%	+1.00%	8.35%	Business District
• Inside Route 159 Business District	8.35%	No change	8.35%	
• Outside Business Districts	7.35%	No change	7.35%	
Centreville (St. Clair County)				
• Inside Centreville Business District	7.35%	+1.00%	8.35%	Business District
• Outside Business District	7.35%	No change	7.35%	
Carlock (McLean County)	6.75%	+0.50%	7.25%	Home Rule
Crete (Will County)	7.00%	+0.50%	7.50%	Non-home Rule
Dix (Jefferson County)	6.75%	+1.00%	7.75%	Non-home Rule

³ Effective July 1, 2017, the combined rate for Bartonville (Peoria County) will be 8.25%. The rate is computed as follows: effective rate as of June 30, 2017 + municipal home rule tax increase + Peoria County school tax increase (7.25% + 0.50% (municipal home rule tax) + 0.50% (Peoria County school tax) = 8.25%).

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2017	Rate Change	NEW Combined rate beginning July 1, 2017	Type of Local Tax Change
East Moline (Rock Island County)				
• Inside The Bend Business District	6.75%	+1.00%	8.75% ⁴	Business District
• Outside Business District	6.75%	No change	7.75% ⁵	
Edwardsville (Madison County)				
• Inside Montclair Business District	7.10%	+1.00%	8.10%	Business District
• Inside Troy Road/Route 159 Business District	8.10%	No change	8.10%	
• Inside Town Centre Business District	8.10%	No change	8.10%	
• Outside Business Districts (in Metro-East Mass Transit District (MED))	7.10%	No change	7.10%	
• Outside Business Districts (not in MED)	6.10%	No change	6.10%	
Fox River Grove (McHenry County)				
• Inside 1050 Northwest Highway Business District	7.00%	+1.00%	8.00%	Business District
• Outside Business District	7.00%	No change	7.00%	
Georgetown (Vermillion County)				
• Inside Georgetown Business District	6.50%	+1.00%	7.50%	Business District
• Outside Business District	6.50%	No change	6.50%	
Godfrey (Madison County)				
• Inside Godfrey Business District II	6.85%	+1.00%	7.85%	Business District
• Inside Godfrey Business District	7.85%	No change	7.85%	
• Outside Business Districts	6.85%	No change	6.85%	
Glen Carbon (Madison County)	6.85%	+0.25%	7.10%	Non-home Rule
• Inside Troy Road/Route 159 Business District	7.85%	+0.25%	8.10%	Non-home Rule
• Inside Route 157 Business District	7.85%	+0.25%	8.10%	Non-home Rule
• Inside Center Grove Business District	7.85%	+0.25%	8.10%	Non-home Rule
Hillcrest (Ogle County)	6.25%	+0.50%	6.75%	Non-home Rule

⁴ Effective July 1, 2017, the combined rate for East Moline (Rock Island County) inside The Bend Business District will be 8.75%. The rate is computed as follows: effective rate as of June 30, 2017 + business district increase + Rock Island County school tax increase (6.75% + 1.00% (business district tax) + 1.00% (Rock Island County school tax) = 8.75%).

⁵ Even though the local municipal tax rate for East Moline is not increasing outside of The Bend Business District, the combined local municipal tax rate is still changing due to the Rock Island County school tax increase of 1.00%. Effective July 1, 2017, the combined local rate for East Moline (Rock Island County) outside The Bend Business District will be 7.75%.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2017	Rate Change	NEW Combined rate beginning July 1, 2017	Type of Local Tax Change
LaGrange Park (Cook County)				
• Inside 31st Street/Maple Avenue Business District	9.00%	+1.00%	10.00%	Business District
• Inside 31st Street/North LaGrange Road Business District	9.00%	+1.00%	10.00%	Business District
• Inside 31st Street/Barnsdale Business District	9.00%	+1.00%	10.00%	Business District
• Inside Village Market Business District	9.00%	+1.00%	10.00%	Business District
• Outside Business Districts	9.00%	No change	9.00%	
Lincolnshire (Lake County)	7.50%	+0.50%	8.00%	Home Rule
Machesney Park (Winnebago County)				
• Inside Interstate 90-Route 173 Business District	8.25%	+1.00%	9.25%	Business District
• Inside Machesney Park Town Center Business District	9.25%	No change	9.25%	
• Outside Business Districts	8.25%	No change	8.25%	
Macon (Macon County)				
• Inside Macon Business District	7.50%	+1.00%	8.75% ⁶	Business District
• Outside Business District	7.50%	No change	7.75% ⁷	
Marion (Johnson County)	9.00%	+0.25%	9.25%	Home Rule
Marion (Williamson County)	8.50%	+0.25%	8.75%	Home Rule
Mount Pulaski (Logan County)				
• Inside Mount Pulaski Business District	7.75%	+1.00%	8.75%	Business District
• Outside Business District	7.75%	No change	7.75%	
Olympia Fields (Cook County)	9.00%	+1.00%	10.00%	Non-home Rule
Orland Hills (Cook County)	9.75%	+0.25%	10.00%	Non-home Rule
Pana (Christian County)				
• Inside Pana Downtown Business District	7.25%	+1.00%	8.25%	Business District
• Outside Business District	7.25%	No change	7.25%	

⁶ Effective July 1, 2017, the combined rate for Macon (Macon County) inside Macon Business District will be 8.75%. The rate is computed as follows: effective rate as of June 30, 2017 + business district increase + Macon County public safety tax increase (7.50% + 1.00% (business district tax) + 0.25% (Macon County public safety tax) = 8.75%).

⁷ Even though the local municipal tax rate for Macon is not increasing outside of Macon Business District, the combined local municipal tax rate is still changing due to the Macon County public safety tax increase of 0.25%. Effective July 1, 2017, the combined local rate for Macon (Macon County) outside Macon Business District will be 7.75%.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2017	Rate Change	NEW Combined rate beginning July 1, 2017	Type of Local Tax Change
Pekin (Peoria County)	8.00%	+0.50%	9.00% ⁸	Home Rule
Pekin (Tazewell County)	8.00%	+0.50%	8.50%	Home Rule
Pittsburg (Williamson County)	7.25%	+1.00%	8.25%	Non-home Rule
Sandwich (DeKalb County)	6.25%	+1.00%	7.25%	Non-home Rule
Sandwich (Kendall County)	7.25%	+1.00%	8.25%	Non-home Rule
Spring Valley (Bureau County)	6.75%	+0.50%	7.25%	Non-home Rule
Sterling (Whiteside County)	7.75%	+0.50%	8.25%	Non-home Rule
Summit (Cook County)	9.00%	+0.50%	9.50%	Home Rule
Villa Park (DuPage County)	7.50%	+0.50%	8.00%	Non-home Rule
• Inside North Avenue Business Development District	8.50%	+0.50%	9.00%	Non-home Rule
Counties⁹				
Coles County	See Page 6	+1.00%	See Page 6	County School Tax
Cumberland County	See Page 6	+1.00%	See Page 6	County School Tax
Edgar County	See Page 6	+1.00%	See Page 6	County School Tax
Iroquois County	See Page 6	+0.25%	See Page 6	County Public Safety Tax
Jackson County	See Page 6	+1.00%	See Page 6	County School Tax
Lee County	See Page 6	+1.50%	See Page 6	County Public Safety Tax/County School Tax
Macon County	See Page 6	+0.25%	See Page 6	County Public Safety Tax
McDonough County	See Page 6	+1.00%	See Page 6	County School Tax
Montgomery County	See Page 6	+1.00%	See Page 6	County School Tax
Peoria County	See Page 6	+0.50%	See Page 6	County School Tax

⁸ Effective July 1, 2017, the combined rate for Pekin (Peoria County) will be 9.00%. The rate is computed as follows: effective rate as of June 30, 2017 + municipal home rule tax increase + Peoria County school tax increase (8.00% + 0.50% (municipal home rule tax) + 0.50% (Peoria County school tax) = 9.00%).

⁹ This tax is imposed countywide, in both the incorporated and unincorporated areas of the county.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2017	Rate Change	NEW Combined rate beginning July 1, 2017	Type of Local Tax Change
Rock Island County	See below	+1.00%	See below	County School Tax
Wabash County	See below	+1.00%	See below	County School Tax

County Rate Tables

Locations in Iroquois and Macon Counties			Locations in Peoria County			Locations in Coles, Cumberland, Edgar, Jackson, McDonough, Montgomery, Rock Island and Wabash Counties			Locations in Lee County		
If your rate as of 6/30/17 is	Rate increase	Your rate as of 7/1/17 will be	If your rate as of 6/30/17 is	Rate increase	Your rate as of 7/1/17 will be	If your rate as of 6/30/17 is	Rate increase	Your rate as of 7/1/17 will be	If your rate as of 6/30/17 is	Rate increase	Your rate as of 7/1/17 will be
6.25%	0.25%	6.50%	6.25%	0.50%	6.75%	6.25%	1.00%	7.25%	6.25%	1.50%	7.75%
6.50%	0.25%	6.75%	6.50%	0.50%	7.00%	6.50%	1.00%	7.50%	6.50%	1.50%	8.00%
6.75%	0.25%	7.00%	6.75%	0.50%	7.25%	6.75%	1.00%	7.75%	6.75%	1.50%	8.25%
7.00%	0.25%	7.25%	7.00%	0.50%	7.50%	7.00%	1.00%	8.00%	7.00%	1.50%	8.50%
7.25%	0.25%	7.50%	7.25%	0.50%	7.75%	7.25%	1.00%	8.25%	7.25%	1.50%	8.75%
7.50%	0.25%	7.75%	7.50%	0.50%	8.00%	7.50%	1.00%	8.50%	7.50%	1.50%	9.00%
7.75%	0.25%	8.00%	7.75%	0.50%	8.25%	7.75%	1.00%	8.75%	7.75%	1.50%	9.25%
8.00%	0.25%	8.25%	8.00%	0.50%	8.50%	8.00%	1.00%	9.00%	8.00%	1.50%	9.50%
8.25%	0.25%	8.50%	8.25%	0.50%	8.75%	8.25%	1.00%	9.25%	8.25%	1.50%	9.75%
8.50%	0.25%	8.75%	8.50%	0.50%	9.00%	8.50%	1.00%	9.50%	8.50%	1.50%	10.00%
8.75%	0.25%	9.00%	8.75%	0.50%	9.25%	8.75%	1.00%	9.75%	8.75%	1.50%	10.25%
9.00%	0.25%	9.25%	9.00%	0.50%	9.50%	9.00%	1.00%	10.00%	9.00%	1.50%	10.50%
9.25%	0.25%	9.50%	9.25%	0.50%	9.75%	9.25%	1.00%	10.25%	9.25%	1.50%	10.75%
9.50%	0.25%	9.75%	9.50%	0.50%	10.00%	9.50%	1.00%	10.50%	9.50%	1.50%	11.00%
9.75%	0.25%	10.00%	9.75%	0.50%	10.25%	9.75%	1.00%	10.75%	9.75%	1.50%	11.25%
10.00%	0.25%	10.25%	10.00%	0.50%	10.50%	10.00%	1.00%	11.00%	10.00%	1.50%	11.50%
10.25%	0.25%	10.50%	10.25%	0.50%	10.75%	10.25%	1.00%	11.25%	10.25%	1.50%	11.75%
10.50%	0.25%	10.75%	10.50%	0.50%	11.00%	10.50%	1.00%	11.50%	10.50%	1.50%	12.00%