



informational

Bulletin

David Harris, Director

Sales Tax Rate Change Summary, Effective January 1, 2025

**To: All retailers and servicepersons conducting business
in taxing jurisdictions whose sales tax rate is changing**

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

Effective **January 1, 2025**, 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;
- home rule municipal sales tax; and
- non-home rule municipal 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, 2025, 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.*, State¹ and local sales taxes), go to the **MyTax Illinois Tax Rate Finder** at mytax.illinois.gov and select rates for January 2025.

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 appliances² 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 (IDOR). Contact your municipal or county clerk’s office for more information.

For information or forms
Visit our website at:
tax.illinois.gov



Call us at:
1 800 732-8866 or
217 782-3336

TTY:
1 800 544-5304

¹ As used in this document, “State” refers to the State of Illinois.

² 86 Ill. Adm. Code 130.310 and 130.311

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-2.³

Note: Line 8a is used only to report sales subject to a different sales tax rate. No other use of Line 8a is permitted.

Where can I find tax rate changes or combined sales tax rates?

The chart on the next page outlines the sales tax rate for each jurisdiction that has imposed a change in local sales tax rates collected by IDOR, effective January 1, 2025.

Note: For business district sales tax rate changes, only the district with the sales tax rate change is listed. There may be additional business districts or addresses outside of the business district in these jurisdictions that do not have a sales tax rate change effective January 1, 2025.

To verify your combined sales tax rate (*i.e.*, state and local sales taxes), go to the MyTax Illinois Tax Rate Finder at mytax.illinois.gov and select rates for January 2025.

How do I know if my sales are subject to a business district sales tax?

Generally, your business address determines whether business district sales tax applies to your sales. Refer to our MyTax Illinois Tax Rate Finder at mytax.illinois.gov for a list of addresses.

Sales made by remote retailers who meet a tax remittance threshold are subject to business district sales taxes if the property is shipped or delivered to an address in the business district.⁴ Sales made over the marketplace by marketplace facilitators who meet a tax remittance threshold are subject to business district sales tax as follows: sales made on behalf of marketplace sellers are subject to business district sales taxes if the property is shipped or delivered to an address in the business district;⁵ a marketplace facilitator's own sales (or sales for which the marketplace seller is not identified) are subject to business district sales tax if the inventory is shipped from an address in the business district or the selling activities otherwise occur at an address in the business district;⁶ and a marketplace facilitator's own sales (or sales for which the marketplace seller is not identified) that are not fulfilled from inventory in Illinois and for which selling is not engaged in at any location in Illinois are subject to business district sales tax if the property is shipped or delivered to an address in the business district.⁶ On and after January 1, 2025, sales made by a retailer maintaining a place of business in this State that are not fulfilled from inventory in Illinois and for which selling is not engaged in at any location in Illinois are subject to business district sales tax if the property is shipped or delivered to an address in the business district.⁷

³ 86 Ill. Adm. Code 130.101(b)

⁴ 86 Ill. Adm. Code 131.110(b)

⁵ 86 Ill. Adm. Code 131.130(f)

⁶ 86 Ill. Adm. Code 131.130(g)

⁷ Public Act 103-983

| Sales Tax Rate Changes for Sales of General Merchandise | | | | |
|---|--|-------------|---|--------------------------|
| Jurisdiction | Combined rate ending December 31, 2024 | Rate Change | NEW Combined rate beginning January 1, 2025 | Type of Local Tax Change |
| Altona | 7.75% | +1.00% | 8.75% | Non-Home Rule |
| Bartonville | 8.50% | +0.50% | 9.00% | Home Rule |
| Bellevue • Bellevue Business District | 7.25% | +1.00% | 8.25% | Business District |
| Brookport • Brookport Business District | 6.25% | +1.00% | 7.25% | Business District |
| Centralia (Clinton County) | 6.25% | +0.50% | 6.75% | Non-Home Rule |
| Centralia (Jefferson County) | 6.75% | +0.50% | 7.25% | Non-Home Rule |
| Centralia (Marion County) | 7.50% | +0.50% | 8.00% | Non-Home Rule |
| Centralia (Washington County) | 6.25% | +0.50% | 6.75% | Non-Home Rule |
| Clinton | 6.75% | +0.50% | 7.25% | Non-Home Rule |
| Coffeen | 7.25% | +1.00% | 8.25% | Non-Home Rule |
| Colfax • Colfax Business Development District No. 1 | 6.25% | +1.00% | 7.25% | Business District |
| Collinsville (Madison County) ⁸ | 8.10% | +0.25% | 8.35% | Home Rule |
| Collinsville (St. Clair County) ⁹ | 8.60% | +0.25% | 8.85% | Home Rule |
| Columbia (Monroe County) • Route 3/I-255 Business District | 7.50% | +1.00% | 8.50% | Business District |
| Columbia (St. Clair County) • Route 3/I-255 Business District | 7.35% | +1.00% | 8.35% | Business District |
| Divernon | 7.25% | +1.00% | 8.25% | Non-Home Rule |
| Ford Heights | 9.00% | +1.00% | 10.00% | Non-Home Rule |
| Gibson City | 6.25% | +1.00% | 7.25% | Non-Home Rule |
| Grant Park | 6.25% | +1.00% | 7.25% | Non-Home Rule |
| Grayville (Edwards County) • Grayville Business District | 7.25% | +1.00% | 8.25% | Business District |
| Grayville (White County) • Grayville Business District | 7.25% | +1.00% | 8.25% | Business District |
| Hampshire (Kane County) | 7.00% | +1.00% | 8.00% | Non-Home Rule |
| Hampshire (McHenry County) | 7.25% | +1.00% | 8.25% | Non-Home Rule |
| Hardin (Calhoun County) • Hardin Riverfront Business District | 8.00% | +1.00% | 9.00% | Business District |
| Hawthorn Woods | 7.00% | +1.00% | 8.00% | Non-Home Rule |

⁸ The 0.25% Home Rule rate increase for Collinsville (Madison County) also applies to rates inside Business Districts

- Fournie Lane Business District 9.10% + 0.25% = 9.35%
- Collinsville Crossing North Business District 9.10% + 0.25% = 9.35%
- Collinsville Crossing South Business District 9.10% + 0.25% = 9.35%
- I-255/Horseshoe Lake Road Business District 9.10% + 0.25% = 9.35%
- Eastport Plaza Drive Business District 9.10% + 0.25% = 9.35%
- Northeast Business District 9.10% + 0.25% = 9.35%
- Southwest Corridors Business District 9.10% + 0.25% = 9.35%

⁹ The 0.25% Home Rule rate increase for Collinsville (St. Clair County) also applies to rates inside Business Districts

- Southwest Corridors Business District 9.60% + 0.25% = 9.85%

| | | | | |
|---|----------------|----------------------|----------------|-------------------------|
| Hickory Hills | 9.00% | +1.00% | 10.00% | Non-Home Rule |
| Hillsboro | 7.25% | +1.00% | 8.25% | Non-Home Rule |
| Jerome • Jerome Business District | 8.25% | +1.00% | 9.25% | Business District |
| Kildeer | 7.50% | +0.50% | 8.00% | Non-Home Rule |
| Lake Zurich | 7.50% | +0.50% | 8.00% | Non-Home Rule |
| Limestone | 6.25% | +1.00% | 7.25% | Non-Home Rule |
| Litchfield • Litchfield Business District | 8.25% | +1.00% | 9.25% | Business District |
| Lockport | 8.00% | +1.00% ¹⁰ | 9.00% | Non-Home Rule/Home Rule |
| Louisville • Louisville Business District | 6.75% | +1.00% | 7.75% | Business District |
| Machesney Park • Perryville - Route 173 Business District • Speedway North Business District | 8.75% 8.75% | +1.00% +1.00% | 9.75% 9.75% | Business District |
| Mahomet • Mahomet Business District | 7.50% | +1.00% | 8.50% | Business District |
| Mapleton | 7.25% | +1.00% | 8.25% | Non-Home Rule |
| Mendota | 6.50% | +1.00% | 7.50% | Non-Home Rule |
| Minooka (Grundy County) | 6.25% | +1.00% | 7.25% | Non-Home Rule |
| Minooka (Kendall County) | 7.25% | +1.00% | 8.25% | Non-Home Rule |
| Minooka (Will County) | 7.00% | +1.00% | 8.00% | Non-Home Rule |
| Nokomis | 7.25% | +1.00% | 8.25% | Non-Home Rule |
| Pontiac (Livingston County) | 7.25% | +1.00% | 8.25% | Non-Home Rule |
| Potomac | 6.50% | +1.00% | 7.50% | Non-Home Rule |
| Prospect Heights | 9.50% | +0.50% | 10.00% | Non-Home Rule |
| Richton Park | 10.00% | +0.00% ¹¹ | 10.00% | Non-Home Rule/Home Rule |
| Roselle (Cook County) | 9.00% | +1.50% | 10.50% | Home Rule |
| Roselle (DuPage County) | 7.00% | +1.50% | 8.50% | Home Rule |
| Saint Elmo • St. Elmo Business Development District No. 1 | 7.25% | +1.00% | 8.25% | Business District |
| South Beloit | 7.75% | +1.00% | 8.75% | Non-Home Rule |
| South Pekin | 7.00% | +0.25% | 7.25% | Non-Home Rule |
| Spillertown | 7.25% | +1.00% | 8.25% | Non-Home Rule |
| Toluca | 6.25% | +1.00% | 7.25% | Non-Home Rule |
| Witt | 7.25% | +1.00% | 8.25% | Non-Home Rule |

¹⁰ 1.00% Non-Home Rule Tax rate decrease + 2.00% Home Rule rate increase in Lockport = 1.00% increase

¹¹ 1.00% Non-Home Rule Tax rate decrease + 1.00% Home Rule rate increase in Richton Park = no increase