



informational

Bulletin

David Harris, Director

Municipal and County Grocery Occupation Tax Rate Changes, Effective July 1, 2026

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

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To: Retailers engaged in the business of selling groceries

Effective July 1, 2026, certain municipalities and counties have imposed a local grocery tax rate of exactly one-percent (1%) by ordinance.

For implementation of the tax, municipalities and counties must submit their ordinances to IDOR:

- by April 1 to take effect on July 1 of the same year, or
- by October 1 for implementation on January 1 of the following year.

"Groceries" is defined as food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, candy, or food that has been prepared for immediate consumption).

What are retailer responsibilities for sales of groceries?

The list belows outlines the municipalities and counties that have imposed a local grocery tax rate of exactly one-percent (1%) by ordinance collected by IDOR, effective July 1, 2026. Retailers are responsible for verifying whether a municipality where they make sales or a county where they make sales, if they make sales in an unincorporated area of the county, has imposed a local grocery tax.

To verify your combined sales tax rate (which includes State and local sales taxes), go to the **MyTax Illinois Tax Rate Finder** at mytax.illinois.gov and select rates for July 2026.

If the county and municipality where I make sales both impose a local grocery tax, what will the tax rate be?

Counties are only authorized to impose a grocery tax in the unincorporated area of the county. As a result, even if the local grocery tax is implemented by both the municipality and the county where you make sales, the grocery tax rate will still be one-percent (1%). Note that the additional Regional Transportation Authority (RTA) and Metro-East Mass Transit District (MED) grocery taxes remain in effect.

Where can I find more information about Municipal and County Grocery Occupation Taxes?

For more information, see IDOR's website at tax.illinois.gov.

Municipalities That have Imposed a One-percent (1%) Grocery Tax Effective July 1, 2026

Alexis (Mercer)	Flat Rock	Mundelein
Alexis (Warren)	Germantown Hills	New Minden
Alpha	Gulfport	Nora
Alto Pass	Harmon	North Barrington
Aroma Park	Hillcrest	Oakland
Ava	Hinckley	Payson
Belle Rive	Iola	Prairie du Rocher
Bishop Hill	Ipava	Saybrook
Bradford	Joy	Sheldon
Brooklyn	Karnak	Sleepy Hollow
Brussels	Keithsburg	St. Libory
Buda	Kempton	Stonington
Butler	Kirkland	Stoy
Caledonia	Limestone	Stronghurst
Casey (Clark)	Loami	Sublette
Casey (Cumberland)	Long Creek	Ullin
Divernon	Matherville	Union
Edgewood	Medora (Jersey)	Verona
Farmersville	Medora (Macoupin)	Woodlawn
Flanagan	Mount Erie	

Counties That have Imposed a One-percent (1%) Grocery Tax Effective July 1, 2026

Jackson	Kane	Wayne
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