



informational

Bulletin

David Harris, Director

Sales Tax Rate Change Summary, Effective July 1, 2026

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

This bulletin replaces FY 2026-26, Sales Tax Rate Change Summary Effective July 1, 2026 (N-05/26).

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

Effective **July 1, 2026**, certain taxing jurisdictions have imposed a local sales tax or changed their local sales tax rate on general merchandise sales. These local sales taxes are referred to in this bulletin as “locally imposed sales tax.”

The following taxes are affected:

- business district sales tax;
- county public safety tax;
- home rule municipal sales tax;
- Metro-East Mass Transit District (MED) sales tax; and
- non-home rule municipal sales tax.

You must adjust your cash register and any computer program so that beginning on July 1, 2026, 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 **MyTax Illinois Tax Rate Finder** at mytax.illinois.gov and select rates for July 2026.

Note: The Illinois Department of Revenue (IDOR) will issue a separate bulletin regarding municipal and county rates for Municipal and County Grocery Occupation Taxes that take effect July 1, 2026.

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 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 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:
800-732-8866 or
217-782-3336

TTY:
800-544-5304

Sign up for IDOR’s email and SMS text subscription service to receive the latest news and updates. Visit tax.illinois.gov to learn more.

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.

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 IDOR, effective July 1, 2026.

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 July 1, 2026.

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 July 2026.

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 the \$100,000 tax remittance threshold are subject to business district sales taxes if the property is shipped or delivered to an address in the business district.³ Sales made over a marketplace by marketplace facilitators who meet the \$100,000 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;⁴ 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;⁵ 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.⁵ 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.⁶

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2026	Rate Change	NEW Combined rate beginning July 1, 2026	Type of Local Tax Change
Bannockburn	7.50%	+0.50	8.00%	Home Rule
Batavia (DuPage)	8.00%	+0.50	8.50%	Home Rule
Batavia (Kane)	8.00%	+0.50	8.50%	Home Rule
Belleville • The Parkway North Business District	9.10%	-1.00	8.10%	Business District
Benld	7.25%	+1.00	8.25%	Non-Home Rule
Bowen	7.25%	-1.00	6.25%	Non-Home Rule
Bunker Hill	7.25%	+1.00	8.25%	Non-Home Rule
Colona	8.50%	+0.25	8.75%	Non-Home Rule
Cornell	8.25%	-1.00	7.25%	Non-Home Rule
Edgewood	6.50%	+1.00	7.50%	Non-Home Rule

² 86 Ill. Adm. Code 130.101(b)

³ 86 Ill. Adm. Code 131.110(b)

⁴ 86 Ill. Adm. Code 131.130(f)

⁵ 86 Ill. Adm. Code 131.130(g)

⁶ Public Act 103-983

Jurisdiction	Combined rate ending June 30, 2026	Rate Change	NEW Combined rate beginning July 1, 2026	Type of Local Tax Change
Edwardsville⁷	7.35%	+0.25	7.60%	MED
Edwardsville • Edwardsville Park North BD ⁷	8.35%	+0.25	8.60%	MED
Fairfield	7.00%	+0.75*	7.75%*	Non-Home Rule
Fairfield⁸ • Fairfield Business District	8.00%	0.00*	8.00%*	Business District
Franklin County	8.25%	-1.00	7.25%	County Public Safety
Gillespie	7.25%	+1.00	8.25%	Non-Home Rule
Glencoe	9.00%	+1.00	10.00%	Home Rule
Greenfield	7.25%	+1.00	8.25%	Non-Home Rule
Kirkland	6.25%	+1.00	7.25%	Non-Home Rule
Lovington	6.75%	+0.25	7.00%	Non-Home Rule
Maryville • Maryville Business District	7.85%	+1.00	8.85%	Business District
Maryville • Route 159/162 Business District	8.85%	-1.00	7.85%	Business District
Metamora	8.25%	+1.00	9.25%	Non-Home Rule
Metropolis⁹	6.25%	+1.00	7.25%	Non-Home Rule
Mokena	7.50%	+0.50	8.00%	Non-Home Rule
Park Forest (Cook)	9.00%	+1.00	10.00%	Home Rule
Park Forest (Will)	7.00%	+1.00	8.00%	Home Rule
Peoria • City of Peoria Glen Hollow Business District	9.00%	+1.00	10.00%	Business District
Princeton • Princeton Business District No. 1	8.00%	+0.50	8.50%	Business District
Roanoke	8.25%	+1.00	9.25%	Non-Home Rule
Sangamon County	7.25%	+0.50	7.75%	County Public Safety
Schiller Park	9.75%	+0.75	10.50%	Home Rule
Swansea • Triple Lakes Business District	7.85%	+1.00	8.85%	Business District
Tower Lakes	7.00%	+1.00	8.00%	Non-Home Rule
Troy⁷	7.60%	+0.25	7.85%	MED
Troy • Troy Business Improvement District ⁷	8.60%	+0.25	8.85%	MED
Western Springs	9.00%	+1.00	10.00%	Non-Home Rule
Wheaton	8.00%	+0.25	8.25%	Home Rule
White Hall	7.25%	+1.00	8.25%	Non-Home Rule
Winnetka	9.00%	+1.00	10.00%	Home Rule

⁷ Effective July 1, 2026, Pin Oak Township was annexed into the MED for the following locations:

- Edwardsville
- Edwardsville Park North BD
- Troy
- Troy Business Improvement District

⁸ 0.75% Business District decrease in Fairfield + 0.75% Non-Home Rule increase in Fairfield = 0.00% rate change.

⁹ The 1.00% Non-Home Rule rate increase for Metropolis also applies to the rate inside the Business District

- Metropolis Interstate North Business District 7.25% + 1.00% = 8.25%

* Rate change and new combined rate effective July 1, 2026, were corrected for Fairfield and Fairfield Business District. Original bulletin was only posted to IDOR's website and corrected prior to printing. Bulletin reissued May 20, 2026.