Illinois Department of Revenue

FY 2004-23

Metro-East Mass Transit District Fee

Informational Bulletin

May, 2004

To:

Vehicle dealers located in the Metro-East Mass Transit District (MED) portion of St. Clair County

Brian A. Hamer
Director of Revenue

For information or forms...

- Call us at:
  1 800 732-8866 or
  217 782-3336
- Call our TDD (telecommunications device for the deaf) at:
  1 800 544-5304
- Write us at:
  Illinois Department of Revenue
  P.O. Box 19044
  Springfield, IL 62794-9044
- Visit our Web site at:
  www.ILtax.com
- Call "Illinois Tax Fax," our fax-on-demand service, at:
  217 785-3400
- Call our 24-hour Forms Order Line at:
  1 800 356-6302

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Effective **July 1, 2004**, we will begin administering the fee on vehicle sales imposed by the Metro-East Mass Transit District.

Instead of paying the fee directly to the transit authority, you must remit the fee to us along with any tax owed on Form ST-556, Sales Tax Transaction Return.

We have revised Form ST-556 and instructions to accommodate this change.

To what vehicle sales does the fee apply?

If the transaction is exempt from sales tax, no fee is owed. Otherwise, the fee applies to sales made by dealers located in the MED portion of St. Clair County, even if the vehicle will be titled or registered outside the MED portion of St. Clair County. We have printed the location codes of dealers located in the MED portion of St. Clair County on Page 2 of this bulletin.

Note: This fee also applies to sales made by out-of-state lessors who, at the end of a lease, sell a motor vehicle that is located in the MED portion of St. Clair County.

What is the fee rate?

The fee rate is

- 0.5 percent (0.005) of the total price minus any trade-in, ***or***
- $20,

whichever is **less**.

How do I report the fee amount owed?

We will print Line 7a, MED fee, immediately below Line 7, Retailer's allowance if filed on time, on Form ST-556. Report the amount of fee owed on Line 7a.

Note: The retailers' 1.75 percent timely-filed discount **does not** apply to this fee.

We have also changed the instructions for Line 8, Net tax due. You must include the amount of fee owed in the amount that you write on Line 8.

Will I automatically receive a new shipment of forms?

Yes. We will send you a new supply of ST-556 forms in June. Please void and keep in your records all forms in your inventory. Begin using these new forms for sales made on or after July 1, 2004. If you do not, we may send you a notice.

What happens if I do not pay the fee or I pay late?

If you do not pay the fee or pay late, you owe a penalty and interest. We will bill you for any amounts owed.

Questions?

If you have questions or need more information, please call or write us. Our telephone numbers and address are printed on the front left side of this bulletin.

St. Clair Location Codes (printed on Form ST-556)

Note: Not all dealers in St. Clair County are affected, only those that are in the MED portion of the county. Please note that some municipalities are located in more than one county. These municipalities are followed by "(St. Clair)". Compare the location code listed below to the one printed on your Form ST-556 to verify whether or not you must remit the MED fee.

MED Locations

Municipality	Location Code	Vehicle tax rate	Municipality	Location Code	Vehicle tax rate
Alorton	082-0052-1	6.50%	Maplewood Park	082-5000-9	6.50%
Belleville	082-0001-7	6.50%	Mascoutah	082-0012-2	6.50%
Bluff View	082-5000-9	6.50%	New Baden (St. Clair)	082-0060-2	6.50%
Booster Station	082-5000-9	6.50%	O'Fallon	082-0016-5	6.50%
Brooklyn (St. Clair)	082-0010-6	6.50%	Pearl Harbor	082-5000-9	6.50%
Bunkum Road	082-5000-9	6.50%	Petersburg (St. Clair)	082-5000-9	6.50%
Cahokia	082-0025-4	6.50%	Phelps (St. Clair)	082-5000-9	6.50%
Carbon	082-5000-9	6.50%	Pontiac (St. Clair)	082-5000-9	6.50%
Caseyville	082-0002-5	6.50%	Prairie Mine	082-5000-9	6.50%
Centreville	082-0080-7	6.50%	Prospect Park	082-5000-9	6.50%
Collinsville (St. Clair)	082-0022-1	6.50%	Rentchler	082-5000-9	6.50%
Columbia (St. Clair)	082-0074-2	6.50%	Richland (St. Clair)	082-5000-9	6.50%
Conlogue (St. Clair)	082-5000-9	6.50%	Rosemont (St. Clair)	082-5000-9	6.50%
Dupo	082-0004-1	6.50%	Royal Heights	082-5000-9	6.50%
Dupo Junction	082-5000-9	6.50%	Ruby	082-5000-9	6.50%
Dutch Hollow	082-5000-9	6.50%	Sauget	082-0021-1	6.50%
Dyroff	082-5000-9	6.50%	Scott Field-M Base	082-5000-9	6.50%
East Carondelet	082-0005-1	6.50%	Shiloh	082-0027-0	6.50%
East St. Louis	082-0006-8	6.50%	Signal Hill	082-5000-9	6.50%
Edgemont	082-5000-9	6.50%	Smithton	082-0018-1	6.50%
Fairmont City (St. Clair)	082-0023-8	6.50%	South Dupo	082-5000-9	6.50%
Fairview (St. Clair)	082-5000-9	6.50%	St. Clair Hills	082-5000-9	6.50%
Fairview Heights	082-0081-5	6.50%	Sterling Place	082-5000-9	6.50%
Falling Spring	082-5000-9	6.50%	Stolle	082-5000-9	6.50%
French Village	082-5000-9	6.50%	Sugar Loaf	082-5000-9	6.50%
Furman	082-5000-9	6.50%	Summerfield	082-0019-1	6.50%
Glen View (St. Clair)	082-0041-6	6.50%	Swansea	082-0048-3	6.50%
Hartmans	082-5000-9	6.50%	Valley Junction	082-5000-9	6.50%
Hilltop	082-5000-9	6.50%	Vulcan	082-5000-9	6.50%
Imbs	082-5000-9	6.50%	Washington Park	082-0024-6	6.50%
Lebanon	082-0008-4	6.50%	Willard	082-5000-9	6.50%
Madison (St. Clair)	082-0082-3	6.50%			