



# *Informational*

## *Bulletin*

Brian Hamer / Director

## Sales Tax Rate Change Summary

**To: All retailers and servicepersons conducting business in taxing jurisdictions whose sales tax rate is changing effective January 1, 2012**

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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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**For information or forms**  
Visit our website at:  
[tax.illinois.gov](http://tax.illinois.gov)

Call our 24-hour  
Forms Order Line at:  
**1 800 356-6302**

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

Call our TDD  
(telecommunications device  
for the deaf) at:  
**1 800 544-5304**

Effective **January 1, 2012**, 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:

- home rule sales tax
- non-home rule sales tax
- business district sales tax
- county home rule tax
- county school facility 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, 2012, 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 Finder** on our website at [tax.illinois.gov](http://tax.illinois.gov) and select rates for January 2012.

### 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 appliances<sup>1</sup> 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 Form ST-556, Sales Tax Transaction Return

**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.<sup>2</sup>

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

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<sup>1</sup> 86 Ill. Adm. Code 130.310 and 130.311.

<sup>2</sup> 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 effective January 1, 2012. For a complete list of all sales tax rates, go to the **Tax Rate Finder** on our website at [tax.illinois.gov](http://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 Finder** on our website at [tax.illinois.gov](http://tax.illinois.gov) for a list of addresses.

To verify a tax rate or business district address, select **January 2012** on the **Tax Rate Finder**.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate as of December 31, 2011	Rate Change	NEW Combined rate as of January 1, 2012	Type of tax change
<b>Municipalities</b>				
<b>Addison</b> (DuPage County)	8.00%	+0.25%	<b>8.25%</b>	Home Rule
<b>Belleville</b> (St. Clair County)				
• Inside Carlyle /Green Mount Business District	8.85%	+0.25%	<b>9.10%</b>	Home Rule
• Inside Frank Scott Parkway Bus. Dist.	8.85%	+0.25%	<b>9.10%</b>	Home Rule
• Inside The Parkway North Bus. Dist.	8.85%	+0.25%	<b>9.10%</b>	Home Rule
• Inside RT 15/South Green Mount Road Business District	8.85%	+0.25%	<b>9.10%</b>	Home Rule
• Outside Business Districts	7.85%	+0.25%	<b>8.10%</b>	Home Rule
<b>Cortland</b> (DeKalb County)	6.25%	+1.00%	<b>7.25%</b>	Non-Home Rule
<b>East Peoria</b> (Tazewell County)				
• Inside <b>Farm Creek Area Business District</b>	8.00%	+1.00%	<b>9.00%</b>	Business District
• Outside Business District	8.00%	No change	<b>8.00%</b>	
<b>Fairview Heights</b> (St. Clair County)				
• Inside Shoppes at St. Clair Square Business District	8.35%	+0.50%	<b>8.85%</b>	Home Rule
• Outside Business District	7.85%	+0.50%	<b>8.35%</b>	Home Rule
<b>Gilberts</b> (Kane County)	7.00%	+1.00%	<b>8.00%</b>	Non-Home Rule
<b>Johnston City</b> (Williamson County)	7.25%	+1.50%	<b>8.75%</b>	Home Rule
<b>Joliet</b> (Kendall County)	8.50%	+0.50%	<b>9.00%</b>	Home Rule
<b>Joliet</b> (Will County)	8.25%	+0.50%	<b>8.75%</b>	Home Rule
<b>Mount Prospect</b> (Cook County)				
• Inside <b>Mount Prospect Business District #1</b>	9.50%	+0.25%	<b>9.50%<sup>3</sup></b>	Business District
• Outside Business District	9.50%	See Cook County (Page 3)	<b>See Page 4</b>	

**Sales Tax Rate Changes for Sales of General Merchandise**

Jurisdiction	Combined rate as of December 31, 2011	Rate Change	NEW Combined rate as of January 1, 2012	Type of tax change
<b>New Lenox</b> (Will County)	8.00%	+0.50%	<b>8.50%</b>	Home Rule
<b>Peoria Heights</b> (Peoria County)	7.75%	+0.50%	<b>8.25%</b>	Home Rule
<b>Peoria Heights</b> (Tazewell County)	7.75%	+0.50%	<b>8.25%</b>	Home Rule
<b>Peoria Heights</b> (Woodford County)	8.25%	+0.50%	<b>8.75%</b>	Home Rule
<b>Peru</b> (LaSalle County)	7.00%	+0.50%	<b>7.50%</b>	Home Rule
<b>West Peoria</b> (Peoria County)	6.75%	+0.50%	<b>7.25%</b>	Non-Home Rule
<b>Winnebago</b> (Winnebago County)	7.25%	+1.00%	<b>8.25%</b>	Non-Home Rule
<b>Wood River</b> (Madison County)				
• Inside <b>Westside Business District</b>	6.85%	+1.00%	<b>7.85%</b>	Business District
• Inside Riverbend Bus. Dist. #3	7.85%	No change	<b>7.85%</b>	
• Outside Business Districts	6.85%	No change	<b>6.85%</b>	
<b>Yorkville</b> (Kendall County)				
• Inside United City of Yorkville Kendall Marketplace Business Dist.	7.75%	+1.00%	<b>8.75%</b>	Non-Home Rule
• Outside Business District	7.25%	+1.00%	<b>8.25%</b>	Non-Home Rule
<b>Counties<sup>4</sup></b>				
<b>Cook County</b>	See next page	-0.25%	<b>See next page</b>	County Home Rule
<b>Franklin County</b>	See next page	+1.00%	<b>See next page</b>	County School
<b>Logan County</b>	See next page	+1.00%	<b>See next page</b>	County School

<sup>3</sup> Effective January 1, 2012, the sales tax rate for Mount Prospect Business District #1 will be 9.50%. The rate is computed as follows: effective rate as of December 31, 2011 + business district tax rate increase - Cook County Home Rule decrease. (9.50% + 0.25% (business district tax) - 0.25% (Cook County Home Rule) = 9.50%)

<sup>4</sup> This tax is imposed county-wide, in both the incorporated and unincorporated areas of the county.

<b>Locations in Cook County</b>		
If your rate as of 12/31/11 is	Rate Decrease -0.25%	Your rate as of 1/1/12 will be
8.50%	-0.25%	8.25%
8.75%	-0.25%	8.50%
9.00%	-0.25%	8.75%
9.25%	-0.25%	9.00%
9.50%	-0.25%	9.25%
9.75%	-0.25%	9.50%
10.00%	-0.25%	9.75%
10.25%	-0.25%	10.00%
10.50%	-0.25%	10.25%
10.75%	-0.25%	10.50%
11.00%	-0.25%	10.75%
11.25%	-0.25%	11.00%
11.50%	-0.25%	11.25%
11.75%	-0.25%	11.50%
12.00%	-0.25%	11.75%
12.25%	-0.25%	12.00%
12.50%	-0.25%	12.25%

<b>Locations in Franklin and Logan Counties</b>		
If your rate as of 12/31/11 is	Rate increase +1.00%	Your rate as of 1/1/12 will be
6.25%	1.00%	7.25%
6.50%	1.00%	7.50%
6.75%	1.00%	7.75%
7.00%	1.00%	8.00%
7.25%	1.00%	8.25%
7.50%	1.00%	8.50%
7.75%	1.00%	8.75%
8.00%	1.00%	9.00%
8.25%	1.00%	9.25%
8.50%	1.00%	9.50%
8.75%	1.00%	9.75%
9.00%	1.00%	10.00%
9.25%	1.00%	10.25%