



*i*nformational

Bulletin

David Harris, Director

Sales Tax Rate Change Summary

To: All retailers and servicepersons conducting business in taxing jurisdictions whose sales tax rate is changing, effective July 1, 2020

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

Effective **July 1, 2020**, 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
- county public safety, public facilities, mental health, substance abuse, or transportation sales tax
- county school facilities sales tax
- home rule municipal sales tax
- 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 July 1, 2020, 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 Database** on our website at tax.illinois.gov and select rates for July 2020.

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 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 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 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.

For information or forms

Visit our website at:
tax.illinois.gov

For questions about tax rates, email:
REV.LocalTax@illinois.gov

¹ 86 Ill. Adm. Code 130.310 and 130.311

² 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 collected by the Department of Revenue, effective July 1, 2020. For a complete list of all sales tax rates, go to the **Tax Rate Database** on our website at 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 Database** on our website at tax.illinois.gov for a list of addresses.

To verify a tax rate or business district address, select July 2020 on the **Tax Rate Database**.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2020	Rate Change	NEW Combined rate beginning July 1, 2020	Type of Local Tax Change
Municipalities				
Antioch • Antioch Central Business District	7.00	+1.00	8.00	Business District
Atlanta • Atlanta Business District	7.75	+1.00	8.75	Business District
Bradley	6.25	+1.00	7.25	Non-Home Rule
Breese • Downtown and Main Street Business District • New Highway 50 Business District • Old Highway 50 Business District	6.25 6.25 6.25	+1.00 +1.00 +1.00	7.25 7.25 7.25	Business District
Edwardsville	6.85	+0.50	7.35	Home Rule
Hodgkins	9.00	+1.00	10.00	Home Rule
Huntley (Kane County)	7.00	+1.00	8.00	Home Rule
Huntley (McHenry County)	7.00	+1.00	8.00	Home Rule
Lake Barrington	7.00	+0.50	7.50	Home Rule
Le Roy • Le Roy Business District	6.75	+1.00	7.75	Business District
Libertyville	7.00	+1.00	8.00	Non-Home Rule
Moline • Marquis Harbor West Business District	8.50	+1.00	9.50	Business District
Monmouth • W. 11th Avenue/U.S. Highway 67 Business District	9.25	+1.00	10.25	Business District
Mount Vernon	9.25	+0.25	9.50	Home Rule
Rockton	7.25	+1.00	8.25	Non-Home Rule
Troy • Troy Business District IV	6.60	+1.00	7.60	Business District
Waterloo • Waterloo Commons Business District	7.50	+1.00	8.50	Business District

Continued on Next Page

Jurisdiction	Combined rate ending June 30, 2020	Rate Change	NEW Combined rate beginning July 1, 2020	Type of Local Tax Change
Counties				
Edgar	7.25	+1.00	8.25	County Public Safety
Hamilton	7.25	+1.00	8.25	County Public Safety
Logan	7.75	+0.50	8.25	County Public Facilities
Marion	6.50	+1.00	7.50	County School Facilities
Winnebago	7.25	+0.50	7.75	County Mental Health