



# *informational*

## *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 January 1, 2020**

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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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Effective **January 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
- home rule 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 January 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](http://tax.illinois.gov) and select rates for January 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 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 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.<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.

### **For information or forms**

Visit our website at:  
[tax.illinois.gov](http://tax.illinois.gov)

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

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

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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 collected by the Department of Revenue, effective January 1, 2020. For a complete list of all sales tax rates, go to the **Tax Rate Database** 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 Database** 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 2020 on the **Tax Rate Database**.

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending December 31, 2019	Rate Change	NEW Combined rate beginning January 1, 2020	Type of Local Tax Change
<b>Municipalities</b>				
<b>Aurora</b> (DuPage County)				
• Inside Aurora Business District No. 1	8.25%	+0.25%	8.50%	Business District
• Outside Business District	8.25%	No change	8.25%	
<b>Bedford Park</b>	9.75%	+0.25%	10.00%	Home Rule
<b>Evanston</b>	10.00%	+0.25%	10.25%	Home Rule
<b>Hamel</b>				
• Inside Hamel Business Development District No. 2	6.60%	+1.00%	7.60%	Business District
• Inside Hamel Business District	7.60%	No change	7.60%	
• Outside Business Districts	6.60%	No change	6.60%	
<b>Lombard</b>				
• Inside Butterfield Road/Yorktown Business District No. 2	8.00%	+1.00%	9.00%	Business District
• Inside Lombard Business District 1	9.00%	No change	9.00%	
• Outside Business Districts	8.00%	No change	8.00%	
<b>Marion</b> (Johnson County)	9.25%	+0.75%	10.00%	Home Rule
<b>Marion</b> (Williamson County)	8.75%	+0.75%	9.50%	Home Rule
<b>Monticello</b>				
• Inside Monticello Business District	7.25%	+1.00%	8.25%	Business District
• Outside Business District	7.25%	No change	7.25%	
<b>North Utica</b>	6.50%	+0.50%	7.00%	Home Rule
<b>Peoria Heights</b> (Peoria County)				
• Inside Peoria Heights Business Development District No. 2	8.75%	+1.00%	9.75%	Business District
• Inside Peoria Heights Business Development District No. 1	9.75%	No change	9.75%	
• Outside Business Districts	8.75%	No change	8.75%	

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending December 31, 2019	Rate Change	NEW Combined rate beginning January 1, 2020	Type of Local Tax Change
<b>Peotone</b>				
• Inside Peotone Business Development District No. 1	7.00%	+1.00%	8.00%	Business District
• Outside Business District	7.00%	No change	7.00%	
<b>Streator (LaSalle County)</b>				
• Inside Streator Business Development District No. 1	7.50%	+1.00%	8.50%	Business District
• Outside Business District	7.50%	No change	7.50%	
<b>Tilton</b>	8.50%	+0.50%	9.00%	Home Rule
<b>Trenton</b>				
• Inside North Trenton Business District	6.50%	+1.00%	7.50%	Business District Business District
• Inside South Trenton Business District	6.50%	+1.00%	7.50%	
• Outside Business Districts	6.50%	No change	6.50%	
<b>Waterloo</b>				
• Inside Waterloo Commons Business District	8.50%	-1.00% <sup>3</sup>	7.50%	Business District
• Outside Business District	7.50%	No change	7.50%	

<sup>3</sup> Effective January 1, 2020, Waterloo Commons Business District shall cease to exist.