



*i*nformational

Bulletin

David Harris, Director

Sales Tax Rate Change Summary, Effective January 1, 2025

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

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

Effective January 1, 2025, 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 municipal sales tax; and
- 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 January 1, 2025, 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.*, State¹ and local sales taxes), go to the MyTax Illinois Tax Rate Finder at mytax.illinois.gov and select rates for January 2025.

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 appliances² 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 (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:
1 800 732-8866 or
217 782-3336

TTY:
1 800 544-5304

¹ As used in this document, "State" refers to the State of Illinois.

² 86 Ill. Adm. Code 130.310 and 130.311

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-2.³

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 on the next page outlines the sales tax rate for each jurisdiction that has imposed a change in local sales tax rates collected by IDOR, effective January 1, 2025.

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 January 1, 2025.

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 January 2025.

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 a tax remittance threshold are subject to business district sales taxes if the property is shipped or delivered to an address in the business district.⁴ Sales made over the marketplace by marketplace facilitators who meet a 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;⁵ 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;⁶ 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.⁶ On and after January 1, 2025, 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.⁷

³ 86 Ill. Adm. Code 130.101(b)

⁴ 86 Ill. Adm. Code 131.110(b)

⁵ 86 Ill. Adm. Code 131.130(f)

⁶ 86 Ill. Adm. Code 131.130(g)

⁷ Public Act 103-983

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending December 31, 2024	Rate Change	NEW Combined rate beginning January 1, 2025	Type of Local Tax Change
Altona	7.75%	+1.00%	8.75%	Non-Home Rule
Bartonville	8.50%	+0.50%	9.00%	Home Rule
Bellevue • Bellevue Business District	7.25%	+1.00%	8.25%	Business District
Brookport • Brookport Business District	6.25%	+1.00%	7.25%	Business District
Centralia (Clinton County)	6.25%	+0.50%	6.75%	Non-Home Rule
Centralia (Jefferson County)	6.75%	+0.50%	7.25%	Non-Home Rule
Centralia (Marion County)	7.50%	+0.50%	8.00%	Non-Home Rule
Centralia (Washington County)	6.25%	+0.50%	6.75%	Non-Home Rule
Clinton	6.75%	+0.50%	7.25%	Non-Home Rule
Coffeen	7.25%	+1.00%	8.25%	Non-Home Rule
Colfax • Colfax Business Development District No. 1	6.25%	+1.00%	7.25%	Business District
Collinsville (Madison County) ⁸	8.10%	+0.25%	8.35%	Home Rule
Collinsville (St. Clair County) ⁹	8.60%	+0.25%	8.85%	Home Rule
Columbia (Monroe County) • Route 3/I-255 Business District	7.50%	+1.00%	8.50%	Business District
Columbia (St. Clair County) • Route 3/I-255 Business District	7.35%	+1.00%	8.35%	Business District
Divernon	7.25%	+1.00%	8.25%	Non-Home Rule
Ford Heights	9.00%	+1.00%	10.00%	Non-Home Rule
Gibson City	6.25%	+1.00%	7.25%	Non-Home Rule
Grant Park	6.25%	+1.00%	7.25%	Non-Home Rule
Grayville (Edwards County) • Grayville Business District	7.25%	+1.00%	8.25%	Business District
Grayville (White County) • Grayville Business District	7.25%	+1.00%	8.25%	Business District
Hampshire (Kane County)	7.00%	+1.00%	8.00%	Non-Home Rule
Hampshire (McHenry County)	7.25%	+1.00%	8.25%	Non-Home Rule
Hardin (Calhoun County) • Hardin Riverfront Business District	8.00%	+1.00%	9.00%	Business District
Hawthorn Woods	7.00%	+1.00%	8.00%	Non-Home Rule

⁸ The 0.25% Home Rule rate increase for Collinsville (Madison County) also applies to rates inside Business Districts

- Fournie Lane Business District 9.10% + 0.25% = 9.35%
- Collinsville Crossing North Business District 9.10% + 0.25% = 9.35%
- Collinsville Crossing South Business District 9.10% + 0.25% = 9.35%
- I-255/Horseshoe Lake Road Business District 9.10% + 0.25% = 9.35%
- Eastport Plaza Drive Business District 9.10% + 0.25% = 9.35%
- Northeast Business District 9.10% + 0.25% = 9.35%
- Southwest Corridors Business District 9.10% + 0.25% = 9.35%

⁹ The 0.25% Home Rule rate increase for Collinsville (St. Clair County) also applies to rates inside Business Districts

- Southwest Corridors Business District 9.60% + 0.25% = 9.85%

Hickory Hills	9.00%	+1.00%	10.00%	Non-Home Rule
Hillsboro	7.25%	+1.00%	8.25%	Non-Home Rule
Jerome • Jerome Business District	8.25%	+1.00%	9.25%	Business District
Kildeer	7.50%	+0.50%	8.00%	Non-Home Rule
Lake Zurich	7.50%	+0.50%	8.00%	Non-Home Rule
Limestone	6.25%	+1.00%	7.25%	Non-Home Rule
Litchfield • Litchfield Business District	8.25%	+1.00%	9.25%	Business District
Lockport	8.00%	+1.00% ¹⁰	9.00%	Non-Home Rule/Home Rule
Louisville • Louisville Business District	6.75%	+1.00%	7.75%	Business District
Machesney Park • Perryville - Route 173 Business District • Speedway North Business District	8.75% 8.75%	+1.00% +1.00%	9.75% 9.75%	Business District
Mahomet • Mahomet Business District	7.50%	+1.00%	8.50%	Business District
Mapleton	7.25%	+1.00%	8.25%	Non-Home Rule
Mendota	6.50%	+1.00%	7.50%	Non-Home Rule
Minooka (Grundy County)	6.25%	+1.00%	7.25%	Non-Home Rule
Minooka (Kendall County)	7.25%	+1.00%	8.25%	Non-Home Rule
Minooka (Will County)	7.00%	+1.00%	8.00%	Non-Home Rule
Nokomis	7.25%	+1.00%	8.25%	Non-Home Rule
Pontiac (Livingston County)	7.25%	+1.00%	8.25%	Non-Home Rule
Potomac	6.50%	+1.00%	7.50%	Non-Home Rule
Prospect Heights	9.50%	+0.50%	10.00%	Non-Home Rule
Richton Park	10.00%	+0.00% ¹¹	10.00%	Non-Home Rule/Home Rule
Roselle (Cook County)	9.00%	+1.50%	10.50%	Home Rule
Roselle (DuPage County)	7.00%	+1.50%	8.50%	Home Rule
Saint Elmo • St. Elmo Business Development District No. 1	7.25%	+1.00%	8.25%	Business District
South Beloit	7.75%	+1.00%	8.75%	Non-Home Rule
South Pekin	7.00%	+0.25%	7.25%	Non-Home Rule
Spillertown	7.25%	+1.00%	8.25%	Non-Home Rule
Toluca	6.25%	+1.00%	7.25%	Non-Home Rule
Witt	7.25%	+1.00%	8.25%	Non-Home Rule

¹⁰ 1.00% Non-Home Rule Tax rate decrease + 2.00% Home Rule rate increase in Lockport = 1.00% increase

¹¹ 1.00% Non-Home Rule Tax rate decrease + 1.00% Home Rule rate increase in Richton Park = no increase