



# Superseded Sales Tax Rate Change Summary

## Informational Bulletin

June 2004

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Director of Revenue

### For information or forms...

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### To:

**All Retailers and Servicepersons Conducting Business in Units of Local Government That Have Imposed a Sales Tax Rate Change Beginning July 1, 2004**

***This bulletin supersedes Informational Bulletin FY 2004-24.***

***On Page 2, the location in bold has been added.***

Effective **July 1, 2004**, certain units of local government have either imposed home rule sales tax, non-home rule sales tax, or county public safety sales tax on sales of general merchandise, and some that have previously imposed these taxes have changed their rates.

The new state and local combined rate is preprinted on Line 4a of Form ST-1, Sales and Use Tax Return, or Form ST-2, Multiple Site Form, as a total general merchandise rate. The combined rate is also shown in the table on the back of this bulletin.

It may be necessary to adjust your cash registers and any computer programs you use so that, beginning on July 1, you will collect and pay the correct amount of tax.

For a complete listing of statewide sales tax rates, see the July 1, 2004, version of our Publication ST-25, Illinois Sales Tax Rate Reference Manual.

### What is taxed?

You must collect home rule sales tax, non-home rule sales tax, and county public safety sales tax on sales of **general merchandise** (reported on Line 4a of Form ST-1 and Form ST-2). The same items of general merchandise reported on Form ST-1 and Form ST-2 that are subject to state sales tax are also subject to home rule sales tax, non-home rule sales tax, or county public safety sales tax.

Home rule sales tax, non-home rule sales tax and county public safety sales tax **do not** apply to sales of qualifying food, drugs, and medical appliances\* (reported on Line 5a of Form ST-1 and Form ST-2).

Also, home rule sales tax, non-home rule sales tax, and county public safety sales tax **do not** apply to items that must be titled or registered by an agency of Illinois state government (reported on Form ST-556, Sales Tax Transaction Return).

**Please note** that units of local government may impose and administer other taxes that are **not** collected by the Illinois Department of Revenue. Please contact your municipal or county clerk's office for more information.

### What do I do when a customer pays me on or after July 1 for a purchase that was delivered earlier and taxed at a different rate?

If the original purchase was subject to a tax rate that is different from the rate in Line 4a of Form ST-1 or Form ST-2, you must report these receipts on Line 8a.

**Note:** Line 8a is to be used only to report receivables subject to a previous tax rate. No other use of this line is permitted.

### Where can I find the amount of the tax rate changes and the new combined rate?

The table on the back of this bulletin outlines the sales tax rates for general merchandise effective July 1, 2004, for each of the units of local government in Illinois that have imposed a change in local sales tax rates. You will find the combined rate preprinted on your Form ST-1 and Form ST-2 for each reporting period.

The sales tax rate changes listed on the back of this bulletin are the **only** rate changes effective July 1, 2004, that will be reflected on your Form ST-1 and Form ST-2.

\* 86 Ill. Adm. Code 130.310

