

STATE PORTION

Representing 80 percent of the State ROT Tax collected.

MUNICIPAL PORTION (LOCAL GOVERNMENT TAX FUND)

Representing 16 percent of the State ROT Tax collected.

Distributed to the municipality (or county, for sales in the unincorporated area of a county) where the sale originated (origin-based sale1) or where delivered to the purchaser (destination-based sale1).



ROT Tax collected. Distributed to the county² where the sale originated (origin-based sale1) or where delivered to the purchaser

LOCALLY IMPOSED TAXES See Locally Imposed Sales and Use Taxes chart on page 2.

(destination-based sale1).

0.25%

Locally **Imposed** Taxes

State Tax

State Tax 5.00%

1.00%

STATE PORTION

Representing 80 percent of the State Use Tax collected.



MUNICIPAL AND COUNTY PORTION (STATE AND LOCAL SALES TAX **REFORM FUND)**

Representing 20 percent of the State Use Tax collected.

Not applicable with Use Tax.



STATE AND LOCAL SALES TAX REFORM FUND

All money in the State and Local Sales Tax Reform Fund is distributed monthly in the following order:

- 20 percent to Chicago,
- 10 percent to the Regional Transportation Authority (RTA),
- 0.6 percent to the Madison County Mass Transit District.
- \$3.15 million to the Build Illinois Fund, and
- The remainder to the Local Government Distributive Fund (LGDF) for distribution to municipal and county governments (except Chicago) based on each local government's population (referred to as "local" use tax).



COUNTIES

MUNICIPAL PORTION (LOCAL GOVERNMENT TAX FUND)

Representing 100 percent of the State ROT Tax collected.



Distributed to the municipality (or county, for sales in the unincorporated area of a county) where the sale originated (origin-based sale1) or where delivered to the purchaser (destination-based sale1).

1.00%

MUNICIPAL AND COUNTY PORTION (STATE AND LOCAL SALES TAX **REFORM FUND)**

Representing 100 percent of the State Use Tax collected.



LOCALLY IMPOSED TAXES See Locally Imposed Sales and Use Taxes chart on page 2.

Locally Imposed Taxes

Not applicable with Use Tax.





STATE PORTION

Representing 80 percent of the State ROT Tax collected.

State Tax 5.00%

STATE PORTION

Representing 80 percent of the State Use Tax collected.



MUNICIPAL PORTION (LOCAL GOVERNMENT TAX FUND) Representing 16 percent of the State

ROT Tax collected.



Distributed to the municipality (or county, for sales in the unincorporated area of a county) where the sale originated (origin-based sale¹) or where delivered to the purchaser (destination-based sale1).

1.00%

MUNICIPAL PORTION (LOCAL GOVERNMENT TAX FUND)

Representing 16 percent of the State Use Tax collected.

Distributed to the municipality where the item is titled or registered (or county, for items titled or registered in an unincorporated area of a county).



COUNTY PORTION (COUNTY AND MASS TRANSIT DISTRICT FUND)

Representing 4 percent of the State ROT Tax collected.

Distributed to the county² where the sale originated (origin-based sale1) or where delivered to the purchaser (destination-based sale1).

+ 0.25%

COUNTY PORTION (COUNTY AND MASS TRANSIT DISTRICT FUND) Representing 4 percent of the

State Use Tax collected. Distributed to the county² where the item is titled or registered.





COUNTIES

LOCALLY IMPOSED TAXES See Locally Imposed Sales and Use Taxes chart on page 2.

Locally **Imposed** Taxes

LOCALLY IMPOSED TAXES See Locally Imposed Taxes chart on page 2.



- For more information on "origin-based" and "destination-based" sales, see the <u>Leveling the Playing Field for Illinois Retail Act resource page</u>. For sales sourced to Cook County, the "County Portion" is distributed to the Regional Transportation Authority (RTA).
- Use Tax for RUT-50 returns is not a percent based tax. Tax is a flat rate based on purchase price. See RUT-50 for more info. NOTE: This list does not include Cannabis, Aviation, Rental, Chicago Soft Drink, MPEA Food and Beverage, Telecommunication, or Motor Fuel taxes. PIO-114 (N-05/22) Printed by the authoritty of the state of Illinois - electronic only, one copy

Locally Imposed Sales and Use Taxes Administered by IDOR

In addition to the state sales and use taxes, local taxing bodies may impose, by ordinance or referendum, one or more local sales and use taxes. The locally imposed sales and use taxes listed below are imposed on sales sourced to the jurisdiction listed, administered by IDOR, and distributed to the applicable local taxing bodies. For information on how to determine if a sale is sourced to a given local jurisdiction, see the <u>Leveling the Playing Field for Illinois Retail Act resource page</u> and <u>86 Ill. Adm. Code 270.115</u>. Please note that local governments may also impose additional taxes that are not administered by IDOR.

GM=General Merchandise FDM=Food, Drug, and Medical Appliances TRI=Titled or Registered Items

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Tax Amount	Maximum	GM	FDM	TRI	Statutes						
Municipality											
0.25% increments	1%	Y	N	N	65 ILCS 5/11-74.3-1 et seq.						
0.25% increments	NA	Υ	N	N	65 ILCS 5/8-11-1						
0.25% increments	1%²	Y	N	N	65 ILCS 5/8-11-1.3, 65 ILCS 5/8-11-1.6						
0.25% increments	NA	N	N	Y	65 ILCS 5/8-11-6						
County											
0.25% increments	NA	Y	N	N	55 ILCS 5/5-1006.5						
0.25% increments	NA	Y	N	N	70 ILCS 750/25						
0.25% increments	1%	Y	N	N	55 ILCS 5/5-1006.7						
0.25% increments	NA	Y	N	N	55 ILCS 5/5-1006						
Districts and A	uthorities				•						
0.25% increments	0.75%	Y	Y	Y	70 ILCS 3610/5.01						
the lesser of 0.50% or \$20	NA	N	N	Y	70 ILCS 3610/5.01(d- 6)						
0.10%	NA	Y	N	N	70 ILCS 1605/30						
1%-GM 1.25%-FDM 1%-TRI	NA	Y	Y	Y	70 ILCS 3615/4.03						
0.75%	NA	Y	Y	Y	70 ILCS 3615/4.03						
	Municipal 0.25% increments 0.25% increments 0.25% increments 0.25% increments Count 0.25% increments 0.25% increments 0.25% increments 0.25% increments 10.25% increments	Municipality 0.25% increments 1% 0.25% increments NA 0.25% increments NA County 0.25% increments NA 0.25% increments NA 0.25% increments 1% 0.25% increments NA Districts and Authorities 0.25% increments 0.75% the lesser of 0.50% or \$20 NA 0.10% NA 1%-GM 1.25%-FDM 1.25%-FDM 1%-TRI NA	Municipality 0.25% increments 1% Y 0.25% increments NA Y 0.25% increments NA N County 0.25% increments NA Y 0.25% increments NA Y 0.25% increments 1% Y Districts and Authorities 0.25% increments 0.75% Y the lesser of 0.50% or \$20 0.10% NA Y 1%-GM 1.25%-FDM 1%-TRI NA Y	Municipality 0.25% increments 1% Y N 0.25% increments NA Y N 0.25% increments NA N N 0.25% increments NA Y N 0.25% increments NA Y N 0.25% increments 1% Y N 0.25% increments NA Y N 0.25% increments NA Y Y 0.25% increments 0.75% Y Y the lesser of 0.50% or \$20 NA N N 0.10% NA Y N 1%-GM 1.25%-FDM 1.25%-FDM 1%-TRI NA Y Y	Municipality 0.25% increments 1% Y N N 0.25% increments NA Y N N 0.25% increments 1%² Y N N 0.25% increments NA N N Y 0.25% increments NA Y N N 0.25% increments 1% Y N N 0.25% increments NA Y N N Districts and Authorities 0.25% increments 0.75% Y Y Y the lesser of 0.50% or \$20 NA N N N 0.10% NA Y N N 1%-GM NA Y Y Y 1%-GM NA Y Y Y 1%-TRI NA Y Y Y						

NOTE: This list is current as of the date of publication of this document. This list does not include locally imposed Cannabis, Aviation, Rental, Chicago Soft Drink, MPEA Food and Beverage, Telecommunication, or Motor Fuel taxes.

- ¹ Administrative fees are retained by the state to offset the costs for administering locally imposed sales and use taxes. The fee rate is a percentage of the amount of local tax allocated to the local government. See the specific statutes for the current administrative fee rates.
- ² Non-Home Rule Municipal Sales Taxes authorized under 65 ILCS 5/8-11-1.6 have no maximum amount.
- While the Home Rule Municipal Use Tax Act authorizes home rule municipalities to impose a use tax on titled and registered property and Chicago to impose a use tax on general merchandise, IDOR only administers Chicago's Home Rule Municipal Use Tax on titled and registered property, which is reflected in the chart above.
- ⁴ In addition to the retailers' occupation tax provision of the Metro-East Mass Transit District (MED) Sales Tax and the Regional Transportation Authority (RTA) Sales Tax, there is also a use tax provision, which is imposed on titled or registered tangible personal property that is purchased outside the district at retail by a purchaser whose Illinois address for titling or registration purposes is in the district.

The examples below list possible ROT tax rates imposed on an origin-based sale or a destination-based sale of \$100 that is sourced to the location listed.

Example 1: General Merchandise - City of Chicago (Cook County)¹										
	Name of Tax	Rate	Tax on \$100 sale	Admin. Fee Rate	Admin. Fees retained by IL	Amount Distributed	Wh	nere Distributed		
State Tax	State Portion of the State Tax		\$5.00	NA	NA	\$5.00	State of Illinois			
	Municipal Portion of the Stat		\$1.00	NA	NA	\$1.00	Chicago			
stat	County Portion of the State		\$0.25	NA	NA	\$0.25	RTA			
ļ.,	State Tax Total	6.25%	\$6.25	NA	NA	\$6.25	-			
a s	RTA Tax	+ 1.00%	\$1.00	1.5%	\$0.02		\$0.98 RTA			
Local Taxes	Chicago Home Rule Tax	+ 1.25%	\$1.25	1.5%	\$0.02	\$1.23				
	Cook County Home Rule		\$1.75	1.5%	\$0.03	\$1.72	Cook County			
	Totals	10.25%	\$10.25	-	\$0.07	\$10.18				
Total Distributions for Example 1:		State o			icago Cook Cou		inty RTA			
		(include	\$5.07 (includes Admin. Fees)		\$2.23		\$1.23			
E	xample 2: Qualifyi	ng Food, Dru	igs, and N	/ledical A	ppliances -	City of Chic	cago (C	Cook County)		
	Name of Tax	Rate	Tax on \$100 sale	Admin. Fee Rate	Admin. Fees retained by IL	Amount Distributed	Where Distributed			
ıte IX	Municipal Portion of the Stat	e Tax ² 1.00%	\$1.00	NA	NA	\$1.00	Chicago			
State Tax	State Tax Total	1.00%	\$1.00	NA	NA	\$1.00	-			
Local Tax	RTA Tax	+ 1.25%	\$1.25	1.5%	\$0.02	\$1.23	RTA			
	Totals	2.25%	\$2.25	-	\$0.02	\$2.23	-			
	Total Distributions for		tate of Illino	ois	Chic	cago		RTA		
	Example 2:	\$0.	02 (Admin. F	ees)	\$1	.00		\$1.23		
	Example	3: Titled or	Registere	d Items -	City of Chi	cago (Cook	Count	v)		
	Name of Tax	Rate	Tax on \$100 sale	Admin. Fee Rate	Admin. Fees retained by IL	Amount Distributed	Where Distributed			
	State Portion of the State Tax	5.00%	\$5.00	NA	NA	\$5.00 State		Illinois		
Тах	Municipal Portion of the Stat	e Tax ² + 1.00%	\$1.00	NA	NA	\$1.00				
State	County Portion of the State		\$0.25	NA	NA	\$0.25		,		
St	State Tax Total	6.25%	\$6.25	NA	NA	\$6.25	\$6.25 -			
es es	RTA Tax	+ 1.00%	\$1.00	1.5%	\$0.02	\$0.98 RTA				
Local	Chicago Home Rule Tax	+ 1.25%	\$1.25	1.5%	\$0.02	\$1.23	\$1.23 Chicago			
	Totals	8.50%	\$8.50	-	\$0.04	\$8.46	-			
	Total Distributions for		State of Illino				RTA			
	Example 3:		\$5.04 (includes Admin. Fees)		\$2.23		\$1.23			
E	xample 4: General	Merchandise	- Northea	ast Business District in		in Collinsvil	le (Mac	e (Madison County)		
	Name of Tax	Rate	Tax on \$100 sale	Admin. Fee Rate	Admin. Fees retained by IL	Amount Distributed		nere Distributed		
×	State Portion of the State Ta	5.00%	\$5.00	NA	NA	\$5.00	State of Illinois			
е Тах	Municipal Portion of the Stat	e Tax ² + 1.00%	\$1.00	NA	NA	\$1.00	Collinsv	Collinsville		
State	County Portion of the State	Tax + 0.25%	\$0.25	NA	NA	\$0.25	Madisor	n County		
ြ	State Tax Total	6.25%	\$6.25	NA	NA	\$6.25	-			
Local Taxes	Collinsville Home Rule T		\$1.25	1.5%	\$0.02	\$1.23	Collinsville			
	County Flood Prevention	Tax + 0.25%	\$0.25	2.0%	\$0.01	\$0.24	Madison County			
	MED Sales Tax	+ 0.25%	\$0.25	1.5%	\$0.005	\$0.25	Madison County Metro East Mass Transit District (MED)			
	Metro East Park & Recrea	+ 0.10%	\$0.10	1.5%	\$0.005	\$0.10	Metro East Park and Recreation District			
	Business District Tax ⁶	+ 1.00% 9.10%	\$1.00	2.0%	\$0.02	\$0.98	Collinsv	ille		
	Totals		\$9.10	-	\$0.05	\$9.05				
Total Distributions		ate of Illinois	Collinsville		Madison Co	unty M	IED	Metro East Park & Rec. District		
	(include	\$5.05 des Admin. Fees)	, , , , , , , , , , , , , , , , , , ,		\$0.49		\$0.25 \$0.10			

NOTE: The information in the above examples is current as of the date of publication of this document. These examples do not include Cannabis, Aviation,

Rental, Chicago Soft Drink, MPEA Food and Beverage, Telecommunication, or Motor Fuel taxes.

While this example applies to most items of general merchandise, please note that if the item is food, alcoholic beverages, and soft drinks sold for immediate consumption inside the MPEA boundaries, an additional 1% tax applies (which would be distributed to the MPEA less admin. fees); and if the item is a canned or bottled soft drink sold in Chicago, an additional 3% tax applies (which would be distributed to Chicago less admin. fees).

² If the sale is in the unincorporated area of a county, this portion will go to the county.

For sales sourced to Cook County, the "County Portion" is distributed to the Regional Transportation Authority (RTA).

Chicago Home Rule Use Tax on titled or registered items is imposed on vehicles or trailers titled and registered to a Chicago address.

Rounded to \$0.00.

Imposed on sales sourced to an address in the business district.