



informational

Bulletin

David Harris, Director

Sales Tax Rate Change Summary, Effective January 1, 2024

**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, 2024**, 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;
- 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, 2024, 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 [MyTax Illinois Tax Rate Finder](https://mytax.illinois.gov) at mytax.illinois.gov and select rates for January 2024.

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.

¹ 86 Ill. Adm. Code 130.310 and 130.311.

For information or forms
Visit our website at:
tax.illinois.gov

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

Call TTY at:
1 800 544-5304

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.

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 the Illinois Department of Revenue, effective January 1, 2024.

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, 2024.

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 2024.

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.³ 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;⁴ 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;⁵ 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.⁵

To verify a tax rate or business district address, go to the [MyTax Illinois Tax Rate Finder](#) at mytax.illinois.gov and select rates for January 2024.

² 86 Ill. Adm. Code 130.101(b)

³ 86 Ill. Adm. Code 131.110(b)

⁴ 86 Ill. Adm. Code 131.130(f)

⁵ 86 Ill. Adm. Code 131.130(g)

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending December 31, 2023	Rate Change	NEW Combined rate beginning January 1, 2024	Type of Local Tax Change
Bloomington • Indian Lakes Resort Business District	8.50%	-1.00%	7.50%	Business District
Edwardsville (Inside MED) • Inside Troy Road/Route 159 Business District • Inside Town Centre Business District • Inside Montclair Business District • Outside Business Districts	7.35% 8.35% 8.35% 7.35%	+0.25% +0.25% +0.25% +0.25%	7.60% 8.60% 8.60% 7.60%	Home Rule Home Rule Home Rule Home Rule
Edwardsville (Outside MED) • Park North Business District • Outside Business District	7.10% 7.10%	+1.25% ⁶ +.25%	8.35% 7.35%	Business District/Home Rule Home Rule
Elmhurst (Cook County)	10.00%	+0.50%	10.50%	Home Rule
Elmhurst (DuPage County)	8.00%	+0.50%	8.50%	Home Rule
Elmwood Park • North Harlem Avenue Business District • Grand Avenue Business District	10.00% 10.00%	+1.00% +1.00%	11.00% 11.00%	Business District
Greenville • Greenville Business District	7.75%	+1.00%	8.75%	Business District
Harvard	7.00%	+1.00%	8.00%	Non-Home Rule
Havana • Havana Business Development District No. 1	7.75%	+1.00%	8.75%	Business District
Herrin	8.75%	+0.50%	9.25%	Home Rule
Lebanon • Lebanon Business District	7.85%	+1.00%	8.85%	Business District
Livingston (Madison County)	6.60%	+1.00%	7.60%	Non-Home Rule
Mascoutah • Main Street Business District	7.60%	+1.00%	8.60%	Business District
Orland Park (Cook)	9.75%	+0.50%	10.25%	Home Rule
Orland Park (Will)	7.75%	+0.50%	8.25%	Home Rule
Palos Heights • Business District No. 2: Harlem Avenue Corridor	9.00%	+1.00%	10.00%	Business District
Pocahontas • I-70 Business District • Downtown Business District	7.25% 7.25%	+1.00% +1.00%	8.25% 8.25%	Business District
Rolling Meadows	10.00%	+0.25%	10.25%	Home Rule
Springfield • South Central Business District • South Central Business District 2	10.75% 9.75%	-1.00% +1.00%	9.75% 10.75%	Business District
Sterling • Northland Mall Business District	8.25%	+1.00%	9.25%	Business District
Thornton	9.50%	+0.50%	10.00%	Home Rule
Tremont • Tremont Business Development District	6.75%	+1.00%	7.75%	Business District
Warren County	7.25%	+0.75%	8.00%	County Public Safety
West Chicago	8.00%	+0.50%	8.50%	Home Rule

⁶ 1.00% rate imposed in the new Park North Business District + 0.25% rate increase in the Home Rule Municipal Retailers' and Service Occupation Tax = 1.25%