



informational

Bulletin

David Harris, Director

Sales Tax Rate Change Summary, Effective July 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 **July 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;
- county public safety, public facilities, mental health, substance abuse, or transportation sales tax;
- county school facilities 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 July 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.*, State and local sales taxes), go to the **MyTax Illinois Tax Rate Finder** at mytax.illinois.gov and select rates for July 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 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 (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

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 IDOR, effective July 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 July 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 July 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.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 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.⁶

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)

⁶ Public Act 103-983

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending June 30, 2025	Rate Change	NEW Combined rate beginning July 1, 2025	Type of Local Tax Change
Addison	8.50%	+0.25%	8.75%	Home Rule
Anna	8.50%	+1.00%	9.50%	Non-Home Rule
Arlington	7.25%	+1.00%	8.25%	Non-Home Rule
Bartlett (Cook County)	10.00%	+0.75%	10.75%	Home Rule
Bartlett (DuPage County)	8.00%	+0.75%	8.75%	Home Rule
Bartlett (Kane County)	8.00%	+0.75%	8.75%	Home Rule
Bartonville • Bartonville Business Development District No. 1	9.00%	+1.00%	10.00%	Business District
Blue Island*	9.00%	+1.00%	10.00%	Non-Home Rule
Breese • Janson Ford Business District	6.25%	+1.00%	7.25%	Business District
Bull Valley	7.25%	+1.00%	8.25%	Non-Home Rule
Bureau	7.25%	+1.00%	8.25%	Non-Home Rule
Charleston	7.75%	+0.50%	8.25%	Non-Home Rule
Colfax^{7*}	6.25%	+2.00%	8.25%	Non-Home Rule/ County School Facilities
Colona	8.25%	+0.25%	8.50%	Non-Home Rule
Cornell	7.25%	+1.00%	8.25%	Non-Home Rule
Danvers^{8*}	6.25%	+2.00%	8.25%	Non-Home Rule/ County School Facilities
Deer Creek (Tazewell County)	6.75%	+1.00%	7.75%	Non-Home Rule
Deer Creek (Woodford County)	8.25%	+1.00%	9.25%	Non-Home Rule
Depue	7.25%	+1.00%	8.25%	Home Rule
Dover	7.25%	+1.00%	8.25%	Non-Home Rule
East Dundee • IL RTE 72 & 25 Business District (renamed as Downtown and Dundee Crossing Business District)	9.75%	+0.25%	10.00%	Business District
Farmer City*	6.25%	+1.00%	7.25%	Non-Home Rule
Glen Carbon*	7.10%	+0.75%	7.85%	Non-Home Rule
Hamel*	6.60%	+0.25%	6.85%	Non-Home Rule
Harrisburg*	8.00%	+0.25%	8.25%	Non-Home Rule
Highwood	8.75%	+0.25%	9.00%	Home Rule
Hudson⁹	6.25%	+2.00%	8.25%	Non-Home Rule/ County School Facilities
Kenilworth	9.00%	+1.00%	10.00%	Non-Home Rule
Knoxville	7.75%	+1.00%	8.75%	Non-Home Rule
Ladd	7.25%	+1.00%	8.25%	Non-Home Rule
Leroy^{10*}	6.75%	+1.50%	8.25%	Non-Home Rule/ County School Facilities
McLean County	6.25%	+1.00%	7.25%	County School Facilities
Montrose • Montrose Business District	6.50%	+1.00%	7.50%	Business District

Morton*	6.75%	+0.75%	7.50%	Non-Home Rule
Mount Carmel	7.25%	+1.00%	8.25%	Non-Home Rule
New Athens*	6.60%	+0.50%	7.10%	Non-Home Rule
Newman	7.25%	+1.00%	8.25%	Non-Home Rule
Richmond	7.25%	+1.00%	8.25%	Non-Home Rule
Rock Island • Parkway I-280 Business District	8.50%	+1.00%	9.50%	Business District
Sherman*	7.75%	+1.00%	8.75%	Home Rule
Sleepy Hollow	7.50%	+0.50%	8.00%	Non-Home Rule
South Elgin	7.50%	+0.50%	8.00%	Non-Home Rule
Spring Grove	8.00%	+0.25%	8.25%	Non-Home Rule
Spring Valley	7.75%	+0.50%	8.25%	Non-Home Rule
St. Anne	6.25%	+1.00%	7.25%	Non-Home Rule
Tonica	6.50%	+1.00%	7.50%	Non-Home Rule
Troy*	6.60%	+1.00%	7.60%	Non-Home Rule
Westmont	7.50%	+0.50%	8.00%	Non-Home Rule
Whiteside County	7.25%	+0.50%	7.75%	County Public Safety
Williamsfield	7.75%	+1.00%	8.75%	Non-Home Rule
Wonder Lake	7.25%	+1.00%	8.25%	Non-Home Rule
Woodson	7.25%	+1.00%	8.25%	Non-Home Rule
Wyanet	7.25%	+1.00%	8.25%	Non-Home Rule

⁷ 1.00% Non-Home Rule Tax rate increase in Colfax + 1.00% County School Facilities rate increase in McLean County = 2.00% rate change

⁸ 1.00% Non-Home Rule Tax rate increase in Danvers + 1.00% County School Facilities rate increase in McLean County = 2.00% rate change

⁹ 1.00% Non-Home Rule Tax rate increase in Hudson + 1.00% County School Facilities rate increase in McLean County = 2.00% rate change

¹⁰ 0.50% Non-Home Rule Tax rate increase in Leroy + 1.00% County School Facilities rate increase in McLean County = 1.50% rate change

* The rate change listed for this municipality will increase the rate inside any business district located in this municipality by the amount of the rate increase listed for this municipality.