



# *informational*

## Bulletin

David Harris, Director

## Sales Tax Rate Change Summary, Effective January 1, 2026

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

This bulletin replaces FY 2026-10, Sales Tax Rate Change Summary Effective January 1, 2026 (N-11/25).

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

Effective **January 1, 2026**, certain taxing jurisdictions have imposed a local sales tax or changed their local sales tax rate on general merchandise sales. These local sales taxes are referred to in this bulletin as “locally imposed sales tax.”

The following taxes are affected:

- business district sales tax;
- home rule municipal sales tax;
- Metro-East Mass Transit District (MED) sales tax; and
- non-home rule municipal sales tax.

You must adjust your cash register and any computer program so that beginning on January 1, 2026, 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](https://mytax.illinois.gov) and select rates for January 2026.

**Note:** The Illinois Department of Revenue (IDOR) will issue a separate bulletin regarding municipal and county rates for Municipal and County Grocery Occupation Taxes that take effect January 1, 2026.

### 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 drugs and medical appliances<sup>1</sup> 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 IDOR. Contact your municipal or county clerk’s office for more information.

For information or forms  
Visit our website at:  
[tax.illinois.gov](https://tax.illinois.gov)



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<sup>1</sup> 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.<sup>2</sup>

**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, 2026.

**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, 2026.

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](http://mytax.illinois.gov) and select rates for January 2026.

### 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](http://mytax.illinois.gov) for a list of addresses.

Sales made by remote retailers who meet the \$100,000 tax remittance threshold are subject to business district sales taxes if the property is shipped or delivered to an address in the business district.<sup>3</sup> Sales made over a marketplace by marketplace facilitators who meet the \$100,000 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;<sup>4</sup> 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;<sup>5</sup> 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.<sup>6</sup> 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.<sup>6</sup>

Sales Tax Rate Changes for Sales of General Merchandise				
Jurisdiction	Combined rate ending December 31, 2025	Rate Change	NEW Combined rate beginning January 1, 2026	Type of Local Tax Change
Antioch	7.00%	+1.00	8.00%	Non-Home Rule
Ashley	6.25%	+1.00	7.25%	Non-Home Rule
Benton	9.50%	+1.00	10.50%	Home Rule
Bourbonnais	6.25%	+1.00	7.25%	Non-Home Rule
Bowen	6.25%	+1.00	7.25%	Non-Home Rule
Calumet City	10.00%	+1.00	11.00%	Home Rule
Cary	7.25%	+1.00	8.25%	Non-Home Rule
Cedar Point	6.50%	+1.00	7.50%	Non-Home Rule
Centralia (Clinton)	6.75%	+0.50	7.25%	Non-Home Rule
Centralia (Jefferson)	7.25%	+0.50	7.75%	Non-Home Rule

<sup>2</sup> 86 Ill. Adm. Code 130.101(b)

<sup>3</sup> 86 Ill. Adm. Code 131.110(b)

<sup>4</sup> 86 Ill. Adm. Code 131.130(f)

<sup>5</sup> 86 Ill. Adm. Code 131.130(g)

<sup>6</sup> Public Act 103-983

Jurisdiction	Combined rate ending December 31, 2025	Rate Change	NEW Combined rate beginning January 1, 2026	Type of Local Tax Change
<b>Centralia</b> (Marion)	8.00%	+0.50	8.50%	Non-Home Rule
<b>Centralia</b> (Washington)	6.75%	+0.50	7.25%	Non-Home Rule
<b>Champaign</b>	9.00%	+0.25	9.25%	Home Rule
<b>Chatham</b>	7.25%	+1.00	8.25%	Non-Home Rule
<b>Cherry Valley</b> • CherryVale Mall Area Business District	8.75%	+1.00	9.75%	Business District
<b>Coal Valley</b> • Coal Valley Business Development District No. 1	7.25%	+1.00	8.25%	Business District
<b>Colp</b>	7.25%	+1.00	8.25%	Non-Home Rule
<b>Creve Coeur</b> • Creve Coeur Business Development District No. 1	7.75%	+1.00	8.75%	Business District
<b>Cuba</b>	7.75%	+0.50	8.25%	Non-Home Rule
<b>Darien</b>	8.00%	+0.25	8.25%	Home Rule
<b>Dowell</b>	7.25%	+1.00	8.25%	Non-Home Rule
<b>Downers Grove</b>	8.00%	+0.50	8.50%	Home Rule
<b>Dwight</b> (Grundy) • Dwight Business Development District No. 1	7.25%	+1.00	8.25%	Business District
<b>Dwight</b> (Livingston) • Dwight Business Development District No. 1	8.25%	+1.00	9.25%	Business District
<b>Effingham</b>	6.50%	+1.00	7.50%	Non-Home Rule
<b>Energy</b>	7.25%	+1.00	8.25%	Non-Home Rule
<b>Fairview Heights</b> • Lincoln Highway and 159 Business District	8.35%	+1.00	9.35%	Business District
<b>Fox Lake</b> (Lake)	7.00%	+0.50	7.50%	Non-Home Rule
<b>Fox Lake</b> (McHenry)	7.25%	+0.50	7.75%	Non-Home Rule
<b>Fox River Grove</b> (Lake)	7.00%	+1.00	8.00%	Non-Home Rule
<b>Fox River Grove</b> (McHenry)	7.25%	+1.00	8.25%	Non-Home Rule
<b>Genoa</b>	6.25%	+1.00	7.25%	Non-Home Rule
<b>Girard</b>	7.25%	+1.00	8.25%	Non-Home Rule
<b>Glendale Heights</b>	8.25%	+0.25	8.50%	Home Rule
<b>Glenwood</b>	10.00%	+1.00	11.00%	Home Rule
<b>Godfrey</b>	6.85%	+0.75	7.60%	Non-Home Rule
<b>Golconda</b>	6.25%	+1.00	7.25%	Non-Home Rule
<b>Green Oaks</b>	7.00%	+1.00	8.00%	Non-Home Rule
<b>Green Valley</b>	6.75%	+1.00	7.75%	Non-Home Rule
<b>Gurnee</b>	8.00%	+0.50	8.50%	Home Rule
<b>Hartsburg</b>	8.25%	+1.00	9.25%	Non-Home Rule
<b>Heyworth</b>	7.25%	+1.00	8.25%	Non-Home Rule
<b>Homewood</b>	9.00%	+1.00	10.00%	Non-Home Rule
<b>Indian Head Park</b> • The Village of Indian Head Park Triangle Area Business District	10.00%	+1.00	11.00%	Business District
<b>Itasca</b>	7.50%	+0.50	8.00%	Non-Home Rule
<b>Johnsburg</b>	7.75%	+0.50	8.25%	Non-Home Rule
<b>Kewanee</b>	8.25%	+0.50	8.75%	Non-Home Rule
<b>Lake Villa</b>	7.00%	+1.00	8.00%	Non-Home Rule
<b>Lakemoor</b> (Lake)	7.00%	+1.00	8.00%	Non-Home Rule

Jurisdiction	Combined rate ending December 31, 2025	Rate Change	NEW Combined rate beginning January 1, 2026	Type of Local Tax Change
Lakemoor (McHenry)	7.25%	+1.00	8.25%	Non-Home Rule
Leland Grove	7.25%	+1.00	8.25%	Non-Home Rule
Macomb • Macomb Business Development District No. 1	9.00%	+1.00	10.00%	Business District
Madison County (Marine Township ONLY) <sup>7</sup>	6.60%	+0.25	6.85%	MED
Malden	7.25%	+1.00	8.25%	Non-Home Rule
Manlius	7.25%	+0.50	7.75%	Non-Home Rule
Marine <sup>7</sup>	6.60%	+0.25	6.85%	MED
Marseilles	6.50%	+1.00	7.50%	Non-Home Rule
Maryville	6.85%	+1.00	7.85%	Non-Home Rule
McCullom Lake	7.25%	+1.00	8.25%	Non-Home Rule
Neponset	7.25%	+1.00	8.25%	Non-Home Rule
New Lenox	9.00%	+0.50	9.50%	Home Rule
O'Fallon • Pierce Boulevard Business District	8.35%	+1.00	9.35%	Business District
O'Fallon • Park Place Business District	8.35%	+1.00	9.35%	Business District
O'Fallon • W Hwy 50 & N Green Mount Road Business District	8.35%	+1.00	9.35%	Business District
Ottawa	7.00%	+0.50	7.50%	Non-Home Rule
Palos Park	9.50%	+0.50	10.00%	Non-Home Rule
Quincy • 54th Street Business District	8.00%	+1.00	9.00%	Business District
Rochelle (Lee)	8.50%	+0.25	8.75%	Non-Home Rule
Rochelle (Ogle)	7.00%	+0.25	7.25%	Non-Home Rule
Round Lake	7.00%	+1.00	8.00%	Non-Home Rule
Round Lake Beach	7.50%	+0.50	8.00%	Home Rule
Sheffield	7.25%	+0.50	7.75%	Non-Home Rule
St. Joseph	8.00%	+0.50	8.50%	Non-Home Rule
Summit	9.50%	+0.50	10.00%	Home Rule
Symerton	7.00%	+1.00	8.00%	Non-Home Rule
Tinley Park (Cook)	9.75%	+0.25	10.00%	Home Rule
Tinley Park (Will)	7.75%	+0.25	8.00%	Home Rule
Tiskilwa	7.25%	+1.00	8.25%	Non-Home Rule
Toledo	7.75%	+0.50	8.25%	Non-Home Rule
Valier	8.25%	+1.00	9.25%	Non-Home Rule
Vandalia • W Randolph St and Veterans Ave Business District	7.75%	+1.00	8.75%	Business District
Wauconda	7.00%	+1.00	8.00%	Non-Home Rule
Williamsville	8.25%	+0.50	8.75%	Home Rule
Willisville	7.75%	+1.00	8.75%	Non-Home Rule
Winfield	7.75%	+0.25	8.00%	Non-Home Rule
Woodstock	8.25%	+0.25	8.50%	Home Rule

<sup>7</sup> Effective January 1, 2026, Marine Township was annexed into the MED. Marine is the only municipality in the township.

For further information about changes effective January 1, 2026, please visit our website at [tax.illinois.gov](http://tax.illinois.gov) for updated sales tax forms and instructions, and related bulletins and publications.