

Sales and Other Taxes

The County receives 14% of its total revenue from Sales and Other Tax revenues. The tax revenues over the last 6 fiscal years are as follows:

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	
State Income Tax	\$ 1,363,729	\$ 1,589,763	\$ 1,587,659	\$ 1,889,108	\$ 1,694,378	\$ 1,883,018	16.9%
Replacement Revenue	2,429,284	2,140,709	2,144,630	2,377,514	2,447,607	2,609,983	23.4%
Sales and Use Taxes	421,121	410,903	693,612	404,667	661,246	470,656	4.2%
Local Use Tax	251,829	266,777	273,364	298,028	334,988	387,024	3.5%
Auto Leasing Tax	116,870	137,548	137,250	131,130	132,047	122,318	1.1%
1/4 Cent Sales Tax	3,505,373	3,568,969	3,717,257	3,710,771	3,768,517	3,894,202	35.0%
Inheritance Tax	72,742	11,577	61,343	0	0	0	0.0%
Motor Fuel Tax	2,075,713	1,907,552	1,866,382	1,835,871	1,792,539	1,772,122	15.9%
Total Taxes	\$ 10,236,661	\$ 10,033,798	\$ 10,481,497	\$ 10,647,090	\$ 10,831,322	\$ 11,139,322	

Below is a description of some of the more significant revenues within this category:

¼ Cent Sales Tax (55 ILCS 5/5-1008.5)

According to the County Supplementary Retailer's and Service Occupation Tax, an additional ¼ cent or .25% tax may be imposed on all sales within the County regardless of the municipality's incorporation status. The ¼ Cent Sales Tax makes up 35% of the Sales and Other Tax revenue received by the County.

Personal Property Replacement Revenue Tax (30 ILCS 115/12 and 35 ILCS 5/201c, d)

Personal property tax was abolished in 1979. However, this revenue to local governments was replaced. Beginning on 7/1/79, an additional income tax (measured by net income) was imposed. 2.5% was imposed on corporations other than Subchapter S corporations and 1.5% was imposed on partnerships, trusts and Subchapter S corporations. The County receives from the State of Illinois an amount (less administrative expenses) of the total collected proportional to the amount of personal property tax that it used to receive. The Personal Property Replacement Revenue makes up 23.4% of the Sales and Other Tax revenue received by the County.

Motor Fuel Tax (35 ILCS 505/1, 2, 8 and 605 ILCS 5/5 701.11, 701.14)

A tax is imposed upon the privilege of operating motor vehicles on public highways and waters, based on the consumption of motor fuel and the privilege of being a receiver of fuel for sale or use. The tax imposed as of 1/1/90 is 19 cents per gallon and an additional 2 ½ cents per gallon for motor vehicles

that use diesel fuel. There is also a 3-cent per gallon tax on the privilege of engaging in the business of selling motor fuel as a retailer. The tax will be paid to the State and then allotted by the Department of Transportation to the counties in the proportion to the amount of motor vehicle license fees received from the residents of such counties. 18.27% of the tax collected is allotted to counties with less than 1 million inhabitants.

The County Board may use the Motor Fuel Tax money allotted to it for construction or maintenance of county and state highways, retiring bonds and paying obligations incurred for the purpose of constructing, maintaining or improving highways, payments for investigations to determine the need for work on highways and payment of the County's share of the cost of Federal Aid Road Act projects. The Board may also turn a portion over to the local Mass Transit District or use the money for constructing or maintaining a county garage for serving, maintaining or storing vehicles and equipment used for construction and maintenance of highways. The money may also be used to construct and maintain grade separations and approaches at intersections of county highways and railroad tracks. The Motor Fuel Tax makes up 15.9% of the Sales and Other Tax revenue received by the County.

Income Tax (30 ILCS 115/1, 2, 3, 4)

1/10 of the net revenue realized from income tax withholdings during the preceding month, minus the amount of refunds to taxpayers for overpayments, is deposited in the State's Local Government Distributive Fund. The amount distributed to the County by the State from these funds is in proportion to the number of individual residents of the County to the total population of the State, as determined by the latest census. The number of residents shall be reduced by the number of individuals residing within municipalities of the County. This money may only be used for the general welfare of the people of the State, including school districts, mental health programs, wastewater projects, road and bridge construction and repair, and social service programs. State Income Taxes make up 16.9% of the Sales and Other Tax revenue received by the County.

Sales and Use Tax (55 ILCS 5/5-1006, 1007)

A 1% tax was authorized by the County Retailers Occupation Tax in the area of the county not within an incorporated municipality. These taxes are imposed on all persons engaged in selling tangible personal property other than that titled or registered with an agency of the State of Illinois. It is calculated at retail on gross receipts from such sales made in the course of business. The same rate is imposed on the sale of services. This tax is calculated on the selling price of all tangible personal property transferred by such serviceman as incident to a sale of services. Sales and Use Tax makes up 4.2% of the Sales and Other Tax revenue received by the County. Visit [Illinois Tax Rate Finder](#) to find the sales tax rate for your City or village.