

Illinois Tax Finder

Non-location-driven Taxes

Excise Taxes

Tax	Rates	License Fee
Cigarette Tax	49 mills per cigarette or \$0.98 per package of 20 cigarettes	\$250 fee annually for each location

Cigarette Use Tax		
<i>Distributors</i>	49 mills per cigarette or \$0.98 per package of 20 cigarettes	\$250 fee annually for each location
<i>Individuals</i>	49 mills per cigarette or \$0.98 per package of 20 cigarettes. Note: a separate (sales) use tax of 6.25 percent is also due on the purchase price.	N/A

Coin-operated Amusement Device and Redemption Machine Tax	\$30 annual fee per device	N/A

Tax	Rates	License Fee
Dry-cleaning Solvent Tax and License Fees	Per gallon of solvent purchased chlorine-based - \$10.00 petroleum-based - \$2.00 green solvents - \$1.75 (or \$0.30 when used at a virgin facility)	Annual fee varies from \$1,500 to \$5,000 depending on type and gallons of solvents used.

Dry Cleaner Annual License Fee

Chlorine based	Green	Petroleum with reclaiming	Petroleum without reclaiming	Annual License fee
0-50 gallons	0-50 gallons	0-250 gallons	0-500 gallons	\$1,500
>50-100 gallons	>50-100 gallons	>250-500 gallons	>500-1000 gallons	\$2,250
>100-150 gallons	>100-150 gallons	>500-750 gallons	>1000-1500 gallons	\$3,000
>150-200 gallons	>150-200 gallons	>750-1000 gallons	>1500-2000 gallons	\$3,750
>200-250 gallons	>200-250 gallons	>1000-1250 gallons	>2000-2500 gallons	\$4,500
>250 gallons	>250 gallons	>1250 gallons	>2500 gallons	\$5,000

Tax	Rates	License Fee
Electricity Distribution and Invested Capital Tax		
<i>Electricity Distribution Tax</i>	Per kilowatt-hours (kwhs) distributed at the following monthly rates: \$0.00031 for the first 500 million kwhs \$0.0005 for the next 1 billion kwhs \$0.0007 for the next 2.5 billion kwhs \$0.0014 for the next 4 billion kwhs \$0.0018 for the next 7 billion kwhs \$0.00142 for the next 3 billion kwhs \$0.00131 for all kwhs distributed in excess of 18 billion kwhs	N/A
<i>Invested Capital Tax</i>	0.8 percent of invested capital	N/A

Tax	Rates	License Fee
Electricity Excise Tax		
<i>Municipal systems and Electric Cooperatives</i>	The lesser of 5 percent or \$.0032 per kilowatt-hour (kwh) per customer	N/A
<i>Delivering suppliers</i>	Collect the following tax amounts from each purchaser monthly: \$0.0033 per kwh / first 2,000 kwhs \$0.00319 per kwh / next 48,000 kwhs \$0.00303 per kwh / next 50,000 kwhs \$0.00297 per kwh / next 400,000 kwhs \$0.00286 per kwh / next 500,000 kwhs \$0.00270 per kwh / next 2 million kwhs \$0.00254 per kwh / next 2 million kwhs \$0.00233 per kwh / next 5 million kwhs \$0.00207 per kwh / next 10 million kwhs \$0.00202 per kwh / in excess of 20 million kwhs	N/A
<i>Self-assessing purchasers</i>	5.1 percent of the purchase price for all electricity	\$200 fee every 2 years

Tax	Rates	License Fee
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**Energy Assistance Charges
And Renewable Energy Charges**

Energy Assistance Charge

The monthly rates are per account for residential deliveries of
 electric service - \$0.40
 gas service - \$0.40

N/A

non-residential deliveries of
 electric service - \$4.00, if account used less than 10 megawatts of peak demand during the previous calendar year **or** \$300 if usage was higher
 gas service - \$4.00, if account received less than 4 million therms of gas during the previous calendar year **or** \$300, if the usage was higher

Renewable Energy Charge

The monthly rates are per account for residential deliveries of
 electric service - \$0.05
 gas service - \$0.05

N/A

non-residential deliveries
 electric service - \$0.50, if account used less than 10 megawatts of peak demand during the previous calendar year, **or** \$37.50 if the usage was higher
 gas service - \$0.50, if account received less than 4 million therms of gas during the previous calendar year, **or** \$37.50 if usage was higher

Tax	Rates	License Fee
Gas Revenue Tax (Natural gas)	5 percent of gross receipts or \$0.024 per therm whichever is less	N/A

Gas Use Tax (Natural gas)		
<i>Delivering suppliers</i>	\$0.024 per therm	N/A
<i>Self-assessing purchaser</i>	5 percent of the purchase price or \$0.024 per therm, whichever is less	N/A

Hotel Operator's Occupation Tax	State rate – 6 percent of 94 percent of gross receipts <i>We also collect the following taxes from hotels within the city of Chicago.</i>	N/A
<i>Illinois Sports Facilities Authority Hotel Operator's Tax</i>	2 percent of 98 percent tax on gross receipts in the city of Chicago	
<i>Metropolitan Pier and Exposition Authority (MPEA) Hotel Tax</i>	2.5 percent of gross charges from hotel operators in the city of Chicago	
<i>Municipal Hotel Tax</i>	1 percent of 99 percent tax on gross receipts from hotel operators in the city of Chicago	

Tax	Rates	License Fee
Liquor Gallonage Tax	\$0.231 cents per gallon for beer or cider with an alcohol content of 0.5 percent to 7 percent \$1.39 cents per gallon for alcoholic liquor other than beer with an alcohol content of 14 percent or less \$1.39 cents per gallon for alcoholic liquor with an alcohol content of more than 14 percent and less than 20 percent \$8.55 per gallon for alcoholic liquor with an alcohol contact of 20 percent or more	N/A
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Oil and Gas Production	0.1 percent of the gross revenues of oil and gas produced from each well in Illinois	N/A
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Qualified Solid Waste Energy Facility	six-tenths of a mill (\$0.0006) per kilowatt hour sold	N/A
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Telecommunications Infrastructure Maintenance Fee	0.5 percent of gross charges	N/A
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Tobacco Products Tax	18 percent of wholesale price of tobacco products sold or otherwise disposed of to a retailer or consumer	N/A

Gaming Taxes

Tax	Rates	License Fee
Bingo Tax and License Fees	5 percent of gross proceeds	Regular License - \$200 for one year Limited License - \$50 for one year Premise Provider License - \$200 -one year/\$600 - three years Supplier License - \$200 - one year/\$600 - three years

Charitable Games and License Fees	3 percent of gross proceeds	Regular License - \$200 for one year Premise Provider License - \$50 - one year/\$150 - three years Supplier License - \$500 - one year/\$1,500 - three years Equipment Owner - \$50 one time fee

Pull Tabs and Jar Games Tax and License Fees	5 percent of gross proceeds	Regular License - \$500 for one year Limited License - \$50 for one year Supplier and Manufacturer License - \$5,000 - one year/\$15,000 - three years

Tax	Rates	License Fee
Racing Privilege Tax	These taxes are due to the Illinois Racing Board	
<i>Flat Pari-mutuel Tax Rate</i>	A licensed racetrack must pay 1.5 percent of the amount wagered in Illinois on a horse race.	N/A
<i>Admittance Tax</i>	A licensed facility (racetrack or OTB parlor) must pay \$0.15 for each paid admission ticket.	N/A

Riverboat Gambling Taxes and License Fees	These taxes and fees are due to the Illinois Gaming Board.	
<i>Admission Tax</i>	<p>A license owner must pay tax per admission based on attendance in the previous calendar year at the following rates:</p> <p>\$2 per admission, 1 million or fewer; \$3 per admission, over 1 million.</p>	<p>Application fees</p> <p>Owner</p> <ul style="list-style-type: none"> - \$50,000 first year - \$5,000 other years <p>Supplier - \$10,000</p> <p>Occupational</p> <ul style="list-style-type: none"> - Level 1 - \$1,000 - Level 2 - \$200 - Level 3 - \$75
<i>Wagering Tax</i>	<p>The wagering tax is based on the adjusted gross receipts (AGR) of Illinois riverboat casinos.</p> <ul style="list-style-type: none"> 15% of AGR up to and including \$25 million; 22.5% of AGR in excess of \$25 million but not exceeding \$50 million; 27.5% of AGR in excess of \$50 million but not exceeding \$75 million; 32.5% of AGR in excess of \$75 million but not exceeding \$100 million; 37.5% of AGR in excess of \$100 million but not exceeding \$150 million; 45% of AGR in excess of \$150 million but not exceeding \$200 million; 50% of AGR in excess of \$200 million. 	<p>License fees</p> <p>Owner</p> <ul style="list-style-type: none"> - \$50,000 first year - \$5,000 other years <p>Supplier - \$5,000</p> <p>Occupational</p> <ul style="list-style-type: none"> - Levels 1-3 -- \$50

Income Taxes

Tax	Rates	License Fee
Business Income Tax	corporations – 4.8 percent of net income trusts and estates – 3 percent of net income	N/A
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Individual Income Tax	3 percent of net income	N/A
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Personal Property Replacement Tax	corporations – (other than S corporations) 2.5 percent of net income partnerships, trusts, and S corporations 1.5 percent of net income	N/A
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Withholding Tax (payroll)	3 percent of net income is required to be withheld from: employee compensation based on the number of allowances claimed by the employee, Illinois lottery winnings each time a single payment is over \$1,000 for both Illinois residents and nonresidents, and other gambling winnings paid to an Illinois resident if subject to federal income tax withholding requirements.	N/A

Motor Fuel Taxes

Tax	Rates	License Fee
Motor Fuel Tax	gasoline/gasohol – \$0.19 per gallon diesel fuel – \$0.215 per gallon combustible fuel – \$0.19 per gallon	N/A

Motor Fuel Use Tax	Rates are set January 1 of each year gasoline/gasohol – \$0.373 per gallon diesel fuel – \$0.434 per gallon combustible fuel – \$0.335 per gallon	Decal Fee \$3.75 per set

Environmental Impact Fee	\$0.008 per gallon sold	N/A

Underground Storage	\$0.003 per gallon of fuel	N/A

Other Taxes

Tax	Rates	License Fee
Aircraft Use Tax (non-retailer purchased from non-retailer)	6.25 percent of the purchase price or fair market value, whichever is greater	N/A
Real Estate Transfer Tax	\$0.50 for each \$500 of value or fraction thereof	N/A
Tire User Fee	\$2.50 per tire sold or delivered at retail	N/A

Tax	Rates	License Fee
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Vehicle Use Tax

N/A

(non-retailer purchased from non-retailer)

The rate is determined by either the purchase price or fair market value of the motor vehicle. Fair market value is used when there is no stated price (e.g., the motor vehicle is a gift). If the vehicle is less than \$15,000, the tax is based on the age of the vehicle. See Table A below. If the vehicle purchase price is \$15,000 or more, the tax is based on the purchase price. See Table B below.

Note: To determine age of vehicle subtract the model year from current year.

Table A
Vehicles purchased for less than \$15,000:

Vehicle Age (Years).....	Tax
1 or newer -----	\$390
2 -----	290
3 -----	215
4 -----	165
5 -----	115
6 -----	90
7 -----	80
8 -----	65
9 -----	50
10 -----	40
11 or older -----	25

Table B
Vehicles purchased for \$15,000 or more:

Purchase Price.....	Tax
\$15,000 - \$19,999-----	\$ 750
\$20,000 - \$24,999-----	1,000
\$25,000 - \$29,999-----	1,250
\$30,000 or more-----	1,500

In addition, there is a flat rate of \$25 for purchases of motorcycles and all-terrain vehicles (ATV's), and \$15 for purchases from certain family members, gifts to beneficiaries (not surviving spouses), and transfers in a business reorganization if the beneficial ownership has not changed.

Tax	Rates	License Fee
Watercraft Use Tax (non-retailer purchased from non-retailer)	6.25 percent of the purchase price or fair market value, whichever is greater	N/A