

# Village of South Barrington

30 South Barrington Road, South Barrington, Illinois 60010

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[southbarrington.org](http://southbarrington.org)

## MEMO

To: Village of South Barrington Retail Merchants  
From: Michelle Bodie, Finance Officer  
Date: Effective January 1, 2016  
Re: Sales Tax Rate in South Barrington changes due to Cook County rate increase

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The State of Illinois has a complex sales tax structure based upon the accumulation of the sales taxes levied by the several units of government that are collected by the Illinois Department of Revenue. The current rates are listed below.

The Sales Taxes collected in the Village of South Barrington are as follows:

- **General Merchandise** **10.00%**  
This consists of the following:

State Rate	6.25%
County Home Rule	1.75%
Village Home Rule	1.00%
Regional Transportation Authority	1.00%
- **Qualifying Food & Drugs** **2.25%**  
This consists of the following:

State Rate	1.00%
Regional Transportation Authority	1.25%

The above taxes are remitted to the Illinois Department of Revenue on a monthly basis.

In addition the Village of South Barrington has a Prepared Food and Beverage Tax

- **Prepared Food and Beverage Tax** **1.50%**

The tax is imposed upon the retail purchase of alcoholic liquor and prepared foods intended for immediate consumption either on or off premises. The liability for payment of such tax shall be borne by the purchaser and is collected by the retailer. (The ordinance is available on the South Barrington Village website.)

The South Barrington Prepared Food & Beverage Tax is paid directly to the Village each month.

If you should have any questions regarding the information presented, please contact me.