

Rates

Local Government	HIGHWOOD
County	LAKE
Location Code	049 0012 1
Liability Period	09 2015

Sales and related taxes

Sales Taxes (retailers' and service occupation taxes)

General merchandise **8.750%**

Rate consists of the following:

State Rate 6.250%

Home Rule 1.750%

Regional Transportation Authority 0.750%

Qualifying food and drugs **1.750%**

Rate consists of the following:

State Rate 1.000%

Regional Transportation Authority 0.750%

Vehicle(ST-556 and ST-556-LSE) **7.000%**

↳ If the vehicle or trailer is titled and registered to

- a Chicago address, a Chicago Home Rule tax of **1.250%** is imposed in addition to the vehicle rate listed above, making the total tax rate **8.250%**.
- an out-of-state location, you (the dealer) may be required to collect tax. Refer to "Information for Vehicle Dealers" on the Welcome Page.

Use Taxes (use and service use taxes)

General merchandise **6.250%**

Qualifying food and drugs **1.000%**

Vehicle (RUT-25 and RUT-25-LSE) **7.000%**

Automobile renting taxes

Automobile renting tax (occupation) **5.000%**

Automobile renting tax (use) **5.000%**

Telecommunication taxes

Telecommunication taxes **13.000%**