

Village of Arlington Heights Sales Tax Rates January 2025

	Food & Drug	Auto Sales	Prepared Food	All Other
Home Rule Sales Tax	0.00%	0.00%	1.00%	1.00%
Cook County Tax	0.00%	1.00%	1.75%	1.75%
Municipal Retailers' Occupation Tax	1.00%	1.00%	1.00%	1.00%
Regional Transportation Authority (RTA)	1.25%	1.00%	1.00%	1.00%
States (.25% to RTA)	0.00%	5.25%	5.25%	5.25%
Prepared Food & Beverage (Collected directly by Village)	0.00%	0.00%	1.25%	0.00%
Total Sales Tax	2.25%	8.25%	11.25%	10.00%

Food & Drug and Auto Sales transactions are exempt from Home Rule Sales Taxes

Food & Drug transactions are exempt from State sales tax.

Prepared Food & Beverage Taxes are remitted directly to the Village by establishments in-town. There is an additional .75% tax for establishments within the Arlington Alfresco zone for a total of 2%.

OTHER TAXES

<u>Name of Tax</u>	<u>Rate</u>	<u>Imposed On</u>
Admissions Tax	\$.10	Each paid admission at a horse race.
Coin-operated Amusement Device Tax	\$ 55 permit \$ 50 (food vending) \$170 (1-10) \$230 (11 & over)	Annual fee on various types of coin-operated amusement devices.
Cable Television Franchise Fee	5%	Gross charges on cable tv bill-excludes internet line connections. P.E.G. (public access) fee, additional 1%
Food & Beverage Tax	1.25%	Gross receipts from sales of prepared food and beverages
Home Rule Sales Tax	1%	Prepared food & general merchandise.
Hotel/Motel Tax	5%	Gross rental receipts from leasing, renting or letting of rooms does not include state sales tax of 6%. (11% total in Arlington Heights)
Telecommunications Tax	6%	All telephones (cell & land line) State of IL rate additional 7%.
<u>Utility Use Taxes*</u>		
Gas	5%	(Approx.) Actual rate is based on therms used.
Electric	5%	(Approx.) Actual rate is based on kilowatt hours used
Auto rental tax rate	12%	1% Village of Arlington Heights, 5% state, 6% MPEA (Pier) No local gasoline Tax
Base "State" tax rate for IRS	6.25%	5% state, 1% Village of Arlington Heights, .25% RTA

*See Section 7 Articles IX and X of the Municipal Code for details on Utility Use Taxes

IL DEPT OF REVENUE: **847/294-4200**
Tax Cheat Line **800/243-2811**

1%	Home Rule
1.75%	County
1%	RTA
3.75%	Local
5%	State
1%	Mun.Ret.
.25%	RTA
6.25%	State