City of Normal Taxes & Fees

Sales Tax

The State of Illinois collects a sales tax at a rate of 8.75%, which is distributed as follows

Tax Rate Recipient

0.25% McLean County

5.00% State of Illinois

2.5% Town of Normal (excludes grocery items and vehicles)

1.00% Town of Normal

The 3.50% received by the Town of Normal is used primarily for support of General Fund operations with a small percentage being used to support the Uptown Renewal Program.

Use Tax

The Town of Normal collects a 0.75% tax on titled items sold to residents. Examples of titled items include automobiles, motorcycles and boats. The tax supports General Fund operations.

Hotel/Motel Tax

The Town of Normal collects a 6% tax on hotel and motel room rental. Of this tax, a portion is distributed to the
Bloomington-Normal Area Convention and Visitors Bureau, while the remaining amount is used to support the Uptown Renewal Program.

Food and Beverage Tax

A local 2% tax is issued on the sale of all food and alcoholic and nonalcoholic beverages that are prepared for immediate consumption (which may be consumed on and/or o the premises). The tax supports General Fund operations and the Uptown Renewal Program. Liquor Tax
A 4% tax rate is collected by the Town of Normal on all packaged liquor sales. A portion of this tax supports specific Police Department operations. Download a Liquor Tax Return form.

IMRF and Police and Fire Pensions

Utility Tax

The Town collects utility tax from suppliers of electricity, gas, cable and telecommunications at varying tax rates

Local Motor Fuel Tax

The Town of Normal collects a $0.04 per gallon tax on motor fuel that is purchased at retail. The tax supports General Fund operations.

Property Tax

This local tax is distributed to nine different taxing bodies (see below). The assessed value of local property is taxed at a rate of $8.4209 per $100 Equalized Assessed Valuation (EAV). This rate corresponds with the 2014 tax year for taxes paid in 2015.