

**Village of Tinley Park, Illinois**  
**Per Capita Taxes**

The Village of Tinley Park receives a share of certain State taxes which are distributed on a per-capita (population) basis. The tables below reflect the amounts reported by the State of Illinois for distribution during the fiscal year.

**Income Tax (Local Government Distributive Fund, or LGDF)**

A share of State income taxes paid by individuals and businesses from withholding, estimates, and tax returns is shared with Counties and Municipalities in the State on a per-capita (population) basis.

The Village of Tinley Park currently sets aside 30.58% of income taxes received to support bonded debt service and other capital uses.

Fiscal Year	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Income Tax receipts	\$9,163,266	\$9,043,703	\$8,117,164	\$6,500,279	\$6,145,716	\$5,505,237	\$5,141,935	\$5,359,841	\$6,042,977	\$5,553,185
Per-Capita rate	\$163.72	\$160.28	\$143.93	\$114.64	\$108.39	\$97.10	\$90.67	\$94.54	\$106.57	\$97.94

**Use Tax**

Sales taxes collected by the State of Illinois on non-taxed or lower taxed out of state purchases (e.g. internet sales) used in Illinois.

Tax is also collected from businesses who purchase merchandise for retail sale (without tax), but use the merchandise in their business instead of selling it. The total State Use Tax rate is 6.25%

A portion of Use Tax collected by the State of Illinois is distributed on a per-capita (population) basis to Counties and Municipalities.

Fiscal Year	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Use Tax receipts	\$2,137,974	\$2,279,153	\$2,167,207	\$2,535,189	\$1,956,577	\$1,676,541	\$1,470,942	\$1,385,396	\$1,304,924	\$1,091,931
Per-Capita rate	\$38.21	\$40.43	\$38.45	\$44.73	\$34.51	\$29.56	\$25.93	\$24.44	\$23.02	\$19.26

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**Cannabis Use Tax**

Beginning in 2020, the State of Illinois legalized the sale of recreational cannabis and imposed a tax. 8% of the State's tax revenues is distributed on a per-capita basis to municipalities to be used for crime prevention and drug programs.

Fiscal Year	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Use Tax receipts	\$86,855	\$88,123	\$88,377	\$46,347	\$9,279					
Per-Capita rate	\$1.55	\$1.56	\$1.57	\$0.82	\$0.16					

**Motor Fuel Tax (MFT)**

The State of Illinois collects 19 cents per gallon of gasoline or diesel fuel sold. An additional 2.5 cents applies to diesel fuel. In 2019, the tax rate was doubled, and thereafter indexed for inflation. A portion of the MFT collected by the State of Illinois is distributed on a per-capita (population) basis to Counties and Municipalities. A portion of the incremental increase in tax after 2019 is also shared per-capita as a separate Transportation Renewal Fund (TRF). Use is restricted to uses for maintenance of roads and bridges. Tinley Park restricts its use to its Pavement Management Program which includes the major repairs, resurfacing, and crack sealing of local roads done on an annual basis.

Fiscal Year	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
MFT receipts	\$1,276,592	\$1,281,135	\$1,305,710	\$1,173,119	\$1,414,161	\$1,443,682	\$1,442,140	\$1,442,118	\$1,453,234	\$1,362,282
Per-Capita rate	\$22.80	\$22.76	\$23.02	\$20.69	\$24.95	\$25.46	\$25.43	\$25.43	\$25.63	\$24.03
MFT TRF receipts	\$1,179,197	\$1,004,861	\$951,262	\$841,458	\$635,609					
Per-Capita rate	\$21.08	\$17.84	\$16.79	\$14.86	\$11.21					
Total MFT & TRF	\$2,455,788	\$2,285,996	\$2,256,972	\$2,014,576	\$2,049,770					
Per-Capita rate	\$43.88	\$40.60	\$39.81	\$35.55	\$36.16					
<b>Total Per-Capita</b>	<b>\$247.36</b>	<b>\$242.87</b>	<b>\$223.76</b>	<b>\$195.74</b>	<b>\$179.22</b>	<b>\$152.12</b>	<b>\$142.03</b>	<b>\$144.41</b>	<b>\$155.22</b>	<b>\$141.23</b>