ST 18-0004-GIL 02/09/2018 MOTOR VEHICLES

The Department will not approve the accuracy of private legal publications. (This is a GIL.)

February 9, 2018

Dear Xxxxx:

This letter is in response to your letter dated July 5, 2017, in which you requested information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.tax.illinois.gov to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

> We are in the process of compiling necessary information that will enable us to include your state's procedures and fees in the 2018 edition of the ABC PUBLICATION.
>
> Submitting correct information for the next year is extremely important. Our publication is utilized by hundreds of thousands of subscribers nationwide including members of AAMVA, DMV's, dealerships, government agencies, and law enforcement. The return of accurate data will help ensure proper transactions AND cut down on calls made to your offices!
>
> **1.)** Please **verify the tax and lease information shown** including address and phone number(s), fees, and procedures **making changes and/or adding new data for the next year.**
>
> **2.)** Please **send new ORIGINAL sample documents** (no photocopies) **if applicable.**
>
> **THE DEADLINE TO RETURN YOUR INFORMATION IS MONTH XX, 20XX.**

Your assistance is greatly appreciated and I encourage you to contact me throughout the year as changes in procedures occur. As an Advisory Board Member you will receive a complimentary copy of the new edition once it becomes available.

Should you have any questions, please feel free to contact me.

DEPARTMENT'S RESPONSE:

We cannot approve the accuracy of private legal publications. We advise you to consult Illinois Statutes and administrative rules as well as Department Publications on these matters. However, in the interest of limiting the dissemination of incorrect or incomplete information, we make the following suggestions.

In Part VI, "GENERAL INFORMATION", under the heading "LEASED VEHICLES", in the portion that discusses "TAXES", under:

"LOCAL TAXES": "7.50%" should be "7.25%" as a result of the termination of the 0.25% tax on June 1, 2016 under the Water Commission Act of 1985 (see 70 ILCS 3720/4(h)).

"MUNICIPAL OR COUNTY USE TAX": The Illinois Department of Revenue administers Chicago's Municipal Use Tax on titled and registered property when the property is purchased at retail from a retailer in Cook County, and in all contiguous counties. One way to reference this would be to change the last part of this sentence to read "…, which, except for Chicago in some cases, are administered and collected by the municipality or county."

I have enclosed the 2017 RUT-50 Private Party Vehicle Use Tax Chart.

I hope this information is helpful. If you require additional information, please visit our website at www.tax.illinois.gov or contact the Department's Taxpayer Information Division at (217) 782-3336.

Very truly yours,

Samuel J. Moore
Associate Counsel

SJM:bkl