

Illinois Department of Revenue
1500 South Ninth Street
Springfield, Illinois 62708

INFORMATION BULLETIN FY83-8

TO: All Taxpayers Filing Under The Gas Revenue Tax Act,
Public Utilities Revenue Act and Messages Tax Act

SUBJECT: Public Act 82-1042
Gas Revenue, Public Utilities Revenue, and
Messages Tax Act Changes

Public Act 82-1042 (H.B. 991) effective January 3, 1983, amends Section 1 of the Gas Revenue, Messages, and Public Utilities Tax Acts to allow a deduction from "gross receipts" any charges added to the customer's bill for State or municipal taxes. State tax will be computed after these charges are deducted. For your convenience in filing, the tax returns have been revised. The State and municipal tax included in the "gross receipts" should be deducted on Lines 2d and 2e, respectively.

Under the provisions of this amendment, you may pass on to your customers a charge equal to the total amount of the tax. You are no longer restricted to 3% of the gross receipts. This charge is to be shown separately on the utility bills.

Should you have any questions concerning this amendment, please feel free to contact the Department at (217) 785-2626.

J. Thomas Johnson
Director of Revenue

Issued: January, 1983

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