

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

INFORMATIONAL BULLETIN FY84-23

TO: All Cook County Hotel-Motel Operators

SUBJECT: World's Fair Tax
Public Act 83-907 (HB-2313)

Effective from January 1 to July 1, 1984, the Chicago World's Fair - 1992 Authority has imposed a tax (pursuant to Public Act 83-907) on hotel and motel operators located in Cook County. The tax rate is 1% of gross rental receipts from renting, leasing, or letting hotel/motel facilities (excluding gross receipts from rentals to permanent residents).

The World's Fair tax is imposed in addition to the hotel operators' occupation tax (i.e., the state tax) and the City of Chicago municipal tax.

We have revised the hotel operators' occupation tax return so that, as a Cook County filer, you may report the World's Fair tax on that return along with the state tax and the City of Chicago municipal tax (if located in Chicago). Therefore, you will not have to register separately for the new tax.

The administrative provisions of the World's Fair tax (concerning penalty, interest, etc.) are identical to those of the state tax with one exception. If you overpay the World's Fair tax and apply for an adjustment, we will issue the overpayment to you in the form of a cash refund rather than a credit memorandum.

J. Thomas Johnson
Director of Revenue

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