

Illinois Department of Revenue
101 West Jefferson Street
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY85-18

TO: All Retailers and Users Qualifying for Manufacturing
Machinery and Equipment Exemption

SUBJECT: Public Act 83-1463 (HB-1348)

Public Act 83-1463, effective September 19, 1984 simplifies recordkeeping for seller and buyers of qualifying machinery and equipment. Purchasers with an active retailers' occupation tax registration number or reseller number will be allowed to furnish this number to the seller rather than prepare a Certificate of Exemption (Form RR-587) for each transaction. The Exemption Schedules (Form RR-586 and RR-586A) are still required.

Information regarding either a retailer's or reseller's registration may be obtained by contacting:

Illinois Department of Revenue
Central Registration Section
P.O. Box 4054
Springfield, IL 62708
Phone: (217) 785-3707

REMINDER

The state tax exemption rate increases to 100 per cent effective January 1, 1985; until that time the rate is 81.25 per cent.

NOTE: If your local government has reimposed sales tax on the exempt portion of the sale, the local tax would apply to 100 per cent of the receipts both now and after January 1, 1985. Otherwise, local tax is due on 18.75 per cent of receipts prior to January 1985 and on none of these receipts after that date. You should contact your local government to determine if it has reimposed its sales tax.

Should you have any further questions, you may call us at (217) 782-7897 or, in Cook County, at (312) 641-2150.

J. Thomas Johnson
Director of Revenue

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