

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

INFORMATIONAL BULLETIN FY86-23

TO: All Retailers of Gasohol
SUBJECT: Gasohol Sales Tax Exemption

If you do not sell gasohol, please disregard this bulletin.

The Department has been enjoined from enforcing certain changes in the law relating to the taxation of gasohol enacted by Public Act 84-223 and Public Act 84-220. The changes were described in Department of Revenue Informational Bulletin FY86-22 issued September 1985. That bulletin should be disregarded pending resolution of the civil action in RUSSEL STEWART OIL COMPANY VS. DEPARTMENT OF REVENUE 85-Ch-69359 Cook County Circuit Court.

During the effective period of the injunction, the Department will enforce only the increase of the tax rate pertaining to gasohol from 1 percent to 2 percent, effective September 1, 1985. The changes in the definition of gasohol and the requirements relating to place of distillation and reciprocity will NOT be enforced by the Department while the injunction is in effect.

The Gasohol Exemption Schedule (Form RR-600) Parts I and IV may be used to calculate your line 12 deduction on the Form RR-1-A for sales of gasohol prior to September 1 and after September 1, 1985.

If you need more information, call or write. The phone numbers and address are at the top of this bulletin.

J. Thomas Johnson
Director of Revenue

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