

ILLINOIS DEPARTMENT OF REVENUE
Roger D. Sweet, Director
101 West Jefferson Street
Springfield, Illinois 62794

INFORMATIONAL BULLETIN FY88-15

TO: All Licensed Hotel and Motel Operators
SUBJECT: Illinois Sport Facilities Tax

Please read this bulletin if you rent hotel or motel rooms in Chicago.

NEW TAX

A new tax, the Illinois sports facilities tax (ISFT), is imposed on receipts from renting hotel or motel rooms in the city of Chicago. If you rent such rooms, you must begin collecting the new tax on March 1, 1988.

TAX RETURN

You will report 2% ISFT in column F of your tax return (From RHM-1) along with your 1% municipal tax. Please see the back of this bulletin for a sample of the revised return.

FOR MORE INFORMATION

If you have questions or need more information, please contact us. Our address and telephone numbers are at the top of this bulletin.

Roger D. Sweet
Director of Revenue

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