Illinois Department of Revenue

INFORMATIONAL BULLETIN

FY91-41
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CHANGES IN THE CLASSIFICATIONS OF ALCOHOLIC LIQUOR

TO: MANUFACTURERS, IMPORTING DISTRIBUTORS, AND OUT-OF-STATE DEALERS

Effective October 18, 1990, the classifications of alcoholic liquor have changed.

According to Illinois Liquor Tax Rules and Regulations the new classifications are:

- 7› per gallon on beer
- 23› per gallon on ALCOHOLIC LIQUOR containing 14 percent or less alcohol by volume
- 60› per gallon on ALCOHOLIC LIQUOR containing more than 14 percent but less than 20 percent alcohol by volume
- $2.00 per gallon on ALCOHOLIC LIQUOR containing 20 percent or more alcoholic by volume

In order to verify alcoholic content, you must report the proof of all alcoholic liquor on your invoices next to the brand name.

QUESTIONS?

If you have questions or need more information, please call or write us. Our telephone numbers and address are listed at the bottom of this bulletin.

FOR INFORMATION
CALL: 1 800 732-8866 or
1 217 782-3336
WRITE: Illinois Department of Revenue
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