



■ MPEA Automobile Renting Occupation and Use Tax

TO: ART-1 Filers

We have modified Form ART-1, Automobile Renting Occupation and Use Tax Return, to allow Cook County businesses to report and pay the Metropolitan Pier and Exposition Authority (MPEA) Automobile Renting Occupation and Use Tax. In addition, the form has been simplified in order to make it easier to use.

For businesses with more than one site, we have modified Form ART-2, Multiple Site Form, accordingly.

What else is different about the revised return?

In addition to modifying the return to accommodate the MPEA tax, we have changed the return in the following ways:

- Form ART-2, Multiple Site Form, provides for filing by site, rather than taxable location. The location code, name, and address of each site are preprinted on the schedule. You must report receipts from each site separately.

- Form ART-2 no longer requires you to subtract your cost-of-collection discount from your tax due on receipts for each location separately. Instead, you first report your total receipts on Form ART-1 and then subtract your discount in one step.
- Form ART-2 is preprinted with separate rates for every tax (state, local, mass transit, MPEA) that applies for each site.

What should I do with the payment stub at the bottom of the return?

The payment stub is used by our automated processing equipment. Simply write the amount you are paying on the line provided. Please do not detach or alter it in any other way.

TO: Cook County Businesses That Rent or Lease Automobiles

If you rent or lease automobiles or qualifying recreational vehicles or vans from a business site in Cook County for periods

of one year or less, beginning with rentals you make on or after October 1, 1992, you must collect and pay us the Metropolitan Pier and Exposition Authority Automobile Renting Occupation and Use Tax.

What rentals are exempt?

Receipts from the rental of vehicles used for taxi or livery service (such as limousines) are exempt from this tax.

What is the tax rate?

The MPEA tax is imposed at the rate of 6 percent of gross receipts.

How do I pay?

You pay this tax by filing Form ART-1, Automobile Renting Occupation and Use Tax Return, and reporting the tax on Line 11.

When must I start collecting the tax?

You must collect and pay the tax beginning with taxable receipts for rental service occurring on or after October 1, 1992.

When must I file?

Your Form ART-1 is due on or before the twentieth day of the month following the liability period.

- **For monthly filers**, your first return reflecting the tax is due on or before November 20, 1992, for the October 1992 liability period.
- **For quarterly filers**, your first return reflecting the tax is due on or before January 20, 1993, for the fourth quarter 1992 liability period.
- **For annual filers**, your first return reflecting the tax is due on or before January 20, 1993, for the 1992 liability period.

Questions?

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



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