



■ Liquor Tax Rate Change

TO: All Alcoholic Liquor Manufacturers and Importing Distributors

Effective July 1, 1999, the Illinois Liquor Tax rate will increase for alcohol invoiced on or after July 1, 1999.

What are the new tax rates for each Illinois liquor classification?

The new per gallon rates:

- Cider 0.5% to 7% or Beer from 7¢ to **18.5¢**
- Alcoholic liquor 14% or less from 23¢ to **73¢**
- Alcoholic liquor >14% — <20% from 60¢ to **73¢**
- Alcoholic liquor 20% or more from \$ 2.00 to **\$4.50**

Is there a floor stock tax on the inventory on hand?

No. There is no floor stock tax imposed on a manufacturer or an importing distributor's inventory on hand. The new rate increase applies when the alcoholic beverage is invoiced for sale by the manufacturer or importing distributor. Likewise, there is no floor tax imposed on a liquor retailer.

How did this tax rate increase affect the required reporting forms?

We have revised all liquor tax forms and instructions to reflect the rate increase. The rate for alcoholic liquor (wine) less than 20% (other than cider or beer) is now one rate. However, we are maintaining the four column format for the liquor classifications.

For your convenience, we have included the tax rates before and after the increase on the revised forms.

How do I get revised forms and schedules?

All liquor tax forms and schedules are available through our Web site and "Illinois Tax Fax." Our address and telephone numbers are listed below.

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.



For information or forms...

Call us at **217 785-2622**.

Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

Write us at Illinois Department of Revenue, Miscellaneous Taxes Division, P.O. Box 19019, Springfield, IL 62794-9019.

Visit our Web site at **www.revenue.state.il.us**.

Call "Illinois Tax Fax," our fax-on-demand service, at **217 785-3400**.

Call our 24-hour Forms Order Line at **1 800 356-6302**.