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Bulletin

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This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

For information or forms
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tax.illinois.gov

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217 782-5906

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1 800 544-5304

New Exemption for the Parking Excise Tax Act

To: Owners and Operators of Parking Areas, Spaces, or Garages

Effective immediately, [Illinois Public Act \(P.A.\) 102-0920](#), amended the Parking Excise Tax Act ([35 ILCS 525/10-1 et seq.](#)) to create an additional exemption.

What charges are now excluded from tax under the Parking Excise Tax Act?

The Act exempts, for the duration of the Illinois State Fair or the Du Quoin State Fair, receipts for parking in a parking area or garage operated for the use of attendees, vendors, or employees of the State Fair and not otherwise subject to taxation under this Act in the ordinary course of business ([35 ILCS 525/10-20\(5\)](#)).

Note: If you are engaged in the operation of parking areas, spaces, or garages in the ordinary course of business, this exemption does not apply.

Where can I find more information?

See the [Parking Excise Tax web page](#) on our website at tax.illinois.gov. This web page also contains links to the Parking Excise Tax Statutes ([35 ILCS 525/10-1 et seq.](#)) and Regulations ([86 Ill. Admin. Code Part 195](#)).