

ST 10-0055-GIL 07/27/2010 MISCELLANEOUS

This letter rescinds the General Information Letter issued May 5, 2010 (ST 10-0039-GIL) effective July 27, 2010. (This is a GIL.)

July 27, 2010

Dear Xxxxx:

In response to your letter dated March 9, 2010, the Department issued you a letter dated May 5, 2010 (ST 10-0039-GIL). We wanted to inform you that General Information Letter (ST 10-0039-GIL) is hereby rescinded effective July 27, 2010.

The Department has been asked to reconsider whether a possession of the United States is considered a "location outside the United States" for purposes of the exemption from Retailers' Occupation Tax for "[f]uel and petroleum products sold to or used by an air carrier, certified by the carrier to be used for consumption, shipment, or storage in the conduct of its business as an air common carrier, for a flight destined for or returning from a location or locations outside the United States." 35 ILCS 102/2-5(22). The Department has agreed to reconsider its position. Once the Department concludes its reconsideration of this issue, the Department will contact you.

Very truly yours,

Debra M. Boggess
Associate Counsel

DMB:msk