

The Department will not approve the accuracy of private legal publications. (This is a GIL.)

September 16, 2011

Dear Xxxxx:

This letter is in response to your letter dated July 1, 2011, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at [www.tax.illinois.gov](http://www.tax.illinois.gov) to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

We are in the process of compiling necessary information that will enable us to include your state's procedures and fees in the 2012 edition of the PUBLICATION.

Submitting correct information for the next year is extremely important. Our publication is utilized by hundreds of thousands of subscribers nationwide including members of AAMVA, DMV's, dealerships, government agencies, and law enforcement. The return of accurate data will help ensure proper transactions AND cut down on calls made to your offices!

- 1.) Please **verify the tax and lease information shown** including address and phone number(s), fees, and procedures making changes and/or adding new data for the next year.
- 2.) Please **send new ORIGINAL sample documents** (no photocopies) **if applicable**.

**THE DEADLINE TO RETURN YOUR INFORMATION IS SEPTEMBER 9, 2011**

Your assistance is greatly appreciated and I encourage you to contact me throughout the year as changes in procedures occur. As an Advisory Board Member you will receive a complimentary copy of the new edition once it becomes available.

If you have any questions please give me a call.

## DEPARTMENT'S RESPONSE:

We cannot approve the accuracy of private legal publications. We advise you to consult Illinois Statutes and administrative rules as well as Department Publications on these matters. However, in the interest of limiting the dissemination of incorrect or incomplete information, we make the following suggestions.

In Part I, "Title Information", under the heading "Sales Or Use Tax Applicable To Titling", in the discussion regarding residents moving into Illinois: The sentence should begin with "Individuals moving into Illinois . . ." (since businesses are not exempt). The time period in that sentence should read "for at least 3 months" instead of "90 days or more". See 35 ILCS 105/3-70.

In Part VI, "GENERAL INFORMATION", under the heading "LEASED VEHICLES": With respect to whether Automobile Renting Occupation and Use Tax is owed, this tax applies to vehicles rented for periods of **one year or less**. Your publication references throughout this Section, leases for periods of **less than one year** or **one year or more**. While this cut-off may be applicable in other regards, with respect to Automobile Renting Occupation and Use Tax, that tax is triggered upon the rental of vehicles for periods of **one year or less**, and does not apply for leases of **more than one year**.

In this same Section the sentence "No tax required if lessor maintains title and registration of vehicle in existing state" appears. It is not clear to us what this sentence means.

I have enclosed the 2011 RUT-50 Vehicle Use Tax Chart.

I hope this information is helpful. If you require additional information, please visit our website at [www.tax.illinois.gov](http://www.tax.illinois.gov) or contact the Department's Taxpayer Information Division at (217) 782-3336.

Very truly yours,

Samuel J. Moore  
Associate Counsel

SJM:msk  
Enc.