

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

November 2, 2012

Dear:

This letter is in response to your letter dated July 2, 2012, 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 2013 edition of the TEXTBOOK.

Submitting correct information for the next year is extremely important. Our publication is utilized by hundreds of thousands of subscribers nationwide including members of ASSOCIATION, DEPARTMENT, 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.**

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| <b>THE DEADLINE TO RETURN YOUR INFORMATION IS<br/>SEPTEMBER 9, 2012</b> |
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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 at X.

**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 VI, "GENERAL INFORMATION", under the heading "LEASED VEHICLES", in the portion that discusses "TAXES":

1. The sentence that begins "For LEASED VEHICLES (periods of one year or more):" should read "For LEASED VEHICLES (periods of more than one year):". That is because this part of the publication discusses, in part, the tax consequences resulting from the length of the lease (i.e. whether Automobile Renting Occupation Tax is owed). While a different cut-off may be applicable in other regards, with respect to the Automobile Renting Occupation 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**. See 35 ILCS 155/2.
2. In this same paragraph, beginning with the sentence that begins "For RENTAL VEHICLES (one year or less):", the term "Lessor" should be replaced with "Rentor". Rentor is the defined term in the Automobile Renting Occupation and Use Tax Act. See 35 ILCS 155/2. So, the sentences should read "Rentor is considered the user of the vehicle."; and "If rentor is currently registered to collect Automobile Renting Tax . . ."; and "Rentor pays Automobile Renting Tax each month . . . ."

I have enclosed the 2012 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.

Sincerely,

Samuel J. Moore  
Associate Counsel