

ST 16-0041-GIL 09/29/2016 MANUFACTURING MACHINERY & EQUIPMENT

This letter clarifies and corrects part of the Department's previous response provided in our General Information Letter dated August 31, 2009, ST 09-0112, wherein we incorrectly stated that the rules exempt gases that are consumed in a manufacturing process.

NOTE: Gases are not generally exempt under Section 130.330(c)(3).

September 29, 2016

Dear Xxxxx:

We have been reviewing prior letter rulings and discovered that our General Information Letter to you dated August 31, 2009, ST 09-0112 GIL, inadvertently contained an incorrect statement. In that General Information Letter, we stated as follows:

"Please note that the rules also specifically exempt gases that are consumed in a manufacturing process. See Section 130.330 (c)(3)."

Please be advised, gases are not generally exempt under Section 130.330(c)(3).

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

Very truly yours,

Debra M. Boggess
Associate Counsel

DMB:bkI