

This letter discusses the Parking Excise Tax. See 86 Ill. Adm. Code 196. (This is a GIL.)

January 17, 2020

Dear Xxxx:

This letter is in response to your letter dated December 24, 2019, in which you requested 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:

On DATE BUSINESS contacted the Illinois Department of Revenue for clarification on the new Parking Excise Tax and was instructed to write to the DEPARTMENT. We would like clarification on the new tax. Specifically, will parking spaces at self-storage facilities be included? Also, will this new tax be in addition to the current taxes we collect and remit to COUNTY, CITY and VILLAGE? Any information you can provide would be beneficial.

Thank you for your attention to this matter.

**DEPARTMENT’S RESPONSE:**

The Department has filed proposed rules with the Illinois Secretary of State to implement the Parking Excise Tax Act. 86 Ill. Adm. Code 195. See 43 Ill. Reg. 13242 (Nov. 15, 2019). The proposed rules can also be found on the Department’s website. Storage units are addressed in Section 195.110(h).

The State parking tax is in addition to all locally-imposed parking taxes.

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,  
Richard S Wolters  
Associate Counsel

RSW:rkn