

ILLINOIS REGISTER

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DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Service Occupation Tax
- 2) Code Citation: 86 Ill. Adm. Code 140
- 3) Section Number: 140.430                      Proposed Action: Amendment
- 4) Statutory Authority: Implementing the Service Occupation Tax Act [35 ILCS 115] and authorized by Section 2505-100 of the Civil Administrative Code of Illinois. (Department of Revenue Law) [20 ILCS 2505/2505-100].
- 5) A Complete Description of the Subjects and Issues Involved: Section 140.430 is being amended to incorporate by reference the newly created Section 130.541 into the Service Occupation Tax Regulations.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this proposed rulemaking replace an emergency rule currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this proposed rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part? No
- 11) Statement of Statewide Policy Objectives: These rules do not create or enlarge a mandate as described in Section 3(b) of the State Mandates Act.
- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Kimberly Rossini  
Illinois Department of Revenue  
Legal Services Office  
101 West Jefferson  
Springfield, Illinois 62794

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(217) 782-2844

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not for profit corporations affected: Persons making sales of aviation fuel at retail and for resale are affected.
  - B) Reporting, bookkeeping or other procedures required for compliance: Basic accounting and computer skills.
  - C) Types of professional skills necessary for compliance: Basic accounting and computer skills.
- 14) Small Business Impact Analysis:
- A) Types of businesses subject to the proposed rule:
    - 42 Wholesale Trade
    - 44-45 Retail Trade
    - 48-49 Transportation and Warehousing
    - 92 Public Administration
  - B) Categories that the agency reasonably believes the rulemaking will impact, including:
    - viii. record keeping
- 15) Regulatory Agenda on which this rulemaking was summarized: July 2024

The full text of the Proposed Amendment begins on the next page:

**Section 140.430 Incorporation by Reference**

86 Ill. Adm. Code 130.525, 130.530, 130.535, 130.541, 130.545, and 130.560 are incorporated herein by reference and made a part hereof insofar as such Sections can be applied, without conflict, to comparable Service Occupation Tax situations.

(Source: Amended at 49 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)