ST 99-0149-GIL 05/06/1999 MISCELLANEOUS

Each of the laws that make up what is commonly called the Illinois sales tax has a section that explains the distribution of the tax. See, for example, 35 ILCS 120/3. (This is a GIL).

May 6, 1999

Dear Xxxxx:

This letter is in response to your letter dated March 22, 1999. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), enclosed.

In your letter, you have stated and made inquiry as follows:

> Enclosed please find an affidavit regarding the sales tax charged on tobacco products. This affidavit is based on information that I have received from several employees of the Illinois Department of Revenue. If this information is correct please sign the affidavit, have it notarized and return it to me in the enclosed self-addressed stamped envelope.

The Department is unable to respond to your letter in the manner you requested. Please refer to the enclosed Sales Tax Rate Reference Manual for information regarding local sales tax rates in Illinois. Each of the laws that make up what is commonly called the Illinois sales tax has a section that explains the distribution of the tax. See, for example, 35 ILCS 120/3. If you have specific questions regarding these distributions that we can answer in the context of a letter ruling, please feel free to submit them to the Legal Services Office.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Melanie A. Jarvis
Associate Counsel

MAJ:msk
Enc.