

ST 03-0138-GIL 09/09/2003 POLLUTION CONTROL FACILITIES

Effective July 1, 2003, the pollution control facilities exemption was repealed. 86 Ill. Adm. Code 130.335. (This is a GIL.)

September 9, 2003

Dear Xxxxx:

This letter is in response to your letter dated June 2, 2003. 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), which can be found on the Department's website at www.revenue.state.il.us/Laws/regs/part1200/.

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

AAA is a Heating, Air Conditioning and Refrigeration wholesaler operating warehouse locations in Illinois. I am including a letter addressing electronic air cleaners and the Illinois clean air act from March 1987. BBB is one vendor we purchase indoor air quality products from and have been questioned on whether certain products should or should not be exempt from Illinois sales tax. I want to be certain with the State of Illinois what is exempt and what information do you need to make that determination. As you can imagine indoor air quality products have advanced tremendously since 1987 and some of the products questioned are ultraviolet lights, hepa air cleaners and high efficiency media cleaners to name a few.

Thank you.

Effective July 1, 2003, the pollution control facilities exemption was repealed. Please see the attached emergency regulation, 86 Ill. Adm. Code 130.335, for further information.

I hope this information is helpful. The Department of Revenue maintains a website, 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 Section 1200.110(b).

Very truly yours,

Melanie A. Jarvis
Associate Counsel

MAJ:msk
Enc.