

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.2045 Retailers on Premises of the Illinois State Fair, County Fairs, Art Shows, Flea Markets and the Like
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**TITLE 86: REVENUE
PART 130
RETAILERS' OCCUPATION TAX**

Section 130.2045 Retailers on Premises of the Illinois State Fair, County Fairs, Art Shows, Flea Markets and the Like

a) When Liable For Tax

Every person (including nonprofit service organizations as well as other persons) engaging in the sale of any tangible personal property for use or consumption as a concessionaire at the Illinois State Fair, County Fairs, art shows, flea markets and the like may be required to make a daily report of the amount of such sales to the Department and to make a daily payment of the full amount of tax due. Upon receiving such payment, the Department will issue to the concessionaire an official receipt. The Department shall impose this requirement when it finds that there is a significant risk of loss of revenue to the State at such an exhibition or event. Such finding shall be based on evidence that a substantial number of concessionaires or other sellers who are not residents of Illinois will be engaging in the business of selling tangible personal property at retail at the exhibition or event, or other evidence of a significant risk of loss of revenue to the State. (Section 3 of the Act)

b) Contract With Illinois State Fair Management

It is a condition of the contract between each concessionaire who is subject to the Retailers' Occupation Tax Act and the Illinois State Fair Management that the concessionaire shall pay Retailers' Occupation Tax "upon demand" by the Department. Any concessionaire who violates this provision of his contract or who fails to make the daily report and payment of tax required by this Regulation, will be certified by the Department to the Superintendent of Concessions of the Illinois State Fair as not being in good standing, together with the request that action be taken immediately to cancel all privileges granted to such concessionaire under his concession.

c) Notification by Department

Concessionaires will be contacted by the Department during the course of County Fairs, art shows, flea markets and the like, and informed that Retailers' Occupation Tax shall be paid "upon demand" to the Department. In the absence of notification by the Department, concessionaires shall file their returns as otherwise provided in Subpart E of this Part entitled "Returns".

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)