



ILLINOIS CHAMBER  
OF COMMERCE

March 7, 2014

Mr. Paul Berks  
Deputy General Counsel  
Illinois Department of Revenue  
100 West Randolph Street, 7th Floor  
Chicago IL 60601

Re: March 21<sup>st</sup> Public Hearing  
Proposed Local Sales Tax Sourcing Regulations

Dear Mr. Berks,

On behalf of the Illinois Chamber of Commerce, I would like to request an opportunity to present testimony at the March 21<sup>st</sup> Public Hearing on the proposed local sales tax sourcing regulations. Pursuant to the requirements published in the February 28<sup>th</sup> Illinois Register, please consider the following a brief summary of the testimony that we intend to present.

The Illinois Chamber recognizes the difficulty of developing guidelines for local sales tax sourcing that apply to such a diverse population of Illinois businesses and industries, many having unique and ever-evolving business practices. Our preference would be to retain a bright line test that is easy to apply and to administer and one that eliminates as much financial risk as possible to our member retailers, who are ultimately responsible for collecting the correct tax and for the penalties that ensue if they err in their local rate determinations. We believe the Department's proposed regulations are a step in the right direction toward clearer guidelines and are a vast improvement over recent legislative attempts to provide guidance. However, we don't believe the proposed regulations yet provide the clear guidance to retailers that we would like to see. As a result, we would like to present member comments and questions, along with suggestions for clarification of the proposed regulations. We are still in the process of developing our recommendations, but we intend to have a written proposal to submit and present on March 21<sup>st</sup>.

Respectfully submitted,

Connie Beard  
Executive Director—Tax  
Illinois Department of Revenue