



Change for Filing Deadlines for Simplified Municipal Telecommunications Tax Ordinances

Informational Bulletin

September 2003

Brian A. Hamer
Director of Revenue

For information or forms...

- ◆ Call us at:
1 800 732-8866 or
217 782-3336
- ◆ Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304
- ◆ Write us at:
Illinois Department of Revenue
P.O. Box 19044
Springfield, IL 62794-9044
- ◆ Visit our Web site at:
www.ILtax.com
- ◆ Call
"Illinois Tax Fax," our
fax-on-demand service, at:
217 785-3400
- ◆ Call
our 24-hour
Forms Order Line at:
1 800 356-6302

To:

All Municipal Governments

Effective **July 22, 2003**, the dates by which a municipal government must file an ordinance with the Illinois Department of Revenue (IDOR) to

- ◆ impose a tax rate for Simplified Municipal Telecommunications Tax, or
- ◆ change their existing rate for Simplified Municipal Telecommunications Tax

have changed.

By what dates are municipal governments now required to file an ordinance for the above reasons?

Whether the ordinance will impose a rate or change an existing rate for Simplified Municipal Telecommunications Tax, the ordinance must be filed with the IDOR by

- ◆ September 20 to become effective January 1 of the following year, or
- ◆ March 20 to become effective the following July 1.

Are there other requirements?

Yes, you must send us a **certified copy** of the ordinance. Mail it to the following address:

LOCAL TAX ALLOCATION DIVISION
ILLINOIS DEPARTMENT OF REVENUE
101 WEST JEFFERSON ST
SPRINGFIELD IL 62702

How does the IDOR determine if the ordinance was filed on time?

We use a United States Postal Service cancellation mark to determine if the ordinance was filed by the deadline (either September 20 or March 20).

If you use some other carrier to file the ordinance, we must **receive** the ordinance on or before the deadline. We will not use any postmark other than a United States Postal Service cancellation mark to determine timeliness.

Will we be notified by the IDOR about the receipt of our ordinance?

Yes, we will send you written confirmation to tell you whether or not your ordinance is in compliance with current statutes. If it is, the department will start administering the new rate.

How will we be notified about the rate changes?

The department will notify all affected telecommunications retailers of the rate changes by posting the new rates to our Web site no later than

- ◆ October 10 for rates effective January 1, and
- ◆ April 10 for rates effective July 1.

If you would like further information about this change in the law, please refer to Public Act 93-0286.



