## ST 13-0019-GIL 04/26/2013 SALE OF SERVICE

This letter rescinds, in part, ST-13-0004, regarding the taxation of the Tire User Fee. (This is a GIL.)

April 26, 2013

Dear:

This is to inform you that the Department is rescinding, in part, our General Information Letter dated January 25, 2013, ST 13-0004.

To clarify, the tire disposal fee is a cost incurred by the retailer as a cost of doing business and may not be deducted from the retailer's gross receipts. However, pursuant to statute, the tire user fee is specifically not includable in the gross receipts of the retailer subject to the Retailers' Occupation Tax Act, the Use Tax Act or any locally imposed retailers' occupation tax. See, 415 ILCS 5/55.9.

If you require additional information, please visit our website at <a href="www.tax.illinois.gov">www.tax.illinois.gov</a> or contact the Department's Taxpayer Information Division at (217) 782-3336.

Very truly yours,

Debra M. Boggess Associate Counsel