

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of the Part: Retailers' Occupation Tax
- 2) Code Citation: 86 Ill. Adm. Code 130
- 3) 

<u>Section Numbers:</u>	<u>Proposed Actions:</u>
130.120	Amendment
130.320	Amendment
- 4) Statutory Authority: Implementing the Illinois Retailers' Occupation Tax Act [35 ILCS 120] and authorized by Sections 2505-25 and 2505-795 of the Department of Revenue Law [20 ILCS 2505].
- 5) A Complete Description of the Subjects and Issues Involved: This rulemaking amends Part 130, Retailers' Occupation Tax to enact changes made by P.A. 103-0009 which were not addressed in previous rulemaking.

Section 130.120 is amended to expand the exemption for materials, parts, equipment, components, and furnishings incorporated into or upon an aircraft to include aircraft engines or power plants. Extends the exemption to December 31, 2029.

Section 130.320 is amended to incorporate various changes to dates as well as the percentages of proceeds subject to tax from sales of gasohol, majority blended ethanol fuel, and mid-range ethanol blends.

- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this proposed rulemaking replace an emergency rule currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this proposed rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part? Yes

<u>Section Numbers:</u>	<u>Proposed Actions:</u>	<u>Illinois Register Citations:</u>
130.210	Amendment	48 Ill. Reg. 3576; March 15, 2024
130.215	Amendment	48 Ill. Reg. 3576; March 15, 2024
130.330	Amendment	48 Ill. Reg. 3576; March 15, 2024

## DEPARTMENT OF REVENUE

## NOTICE OF PROPOSED AMENDMENTS

130.1930	Amendment	48 Ill. Reg. 3576; March 15, 2024
130.1980	Amendment	48 Ill. Reg. 3576; March 15, 2024
130.2005	Amendment	48 Ill. Reg. 3576; March 15, 2024
130.2145	Amendment	48 Ill. Reg. 3576; March 15, 2024

11) Statement of Statewide Policy Objectives: These rules do not create or enlarge a State mandate as described in Section 3(b) of the State Mandates Act.

12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Thomas Grudichak  
Illinois Department of Revenue  
Legal Services Office  
101 West Jefferson  
Springfield, Illinois 62794

(217) 782-2844  
REV.GCO@illinois.gov

13) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not for profit corporations affected: Businesses involved in the modification, replacement, repair, and maintenance of aircraft engines or power plants. Businesses involved in the sale of motor fuel.

B) Reporting, bookkeeping or other procedures required for compliance: Basic accounting and computer skills.

C) Types of professional skills necessary for compliance: Basic accounting and computer skills.

14) Small Business Impact Analysis:

A) Types of businesses subject to the proposed rule:

44-45 Retail Trade