



# *informational*

## *Bulletin*

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This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

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For information  
Visit our website at:  
[tax.illinois.gov](http://tax.illinois.gov)

Call us at:  
217 782-5906

Call TTY at:  
1 800 544-5304

Register and file your return online at:  
[mytax.illinois.gov](http://mytax.illinois.gov)

## Changes to Parking Excise Tax Booking Intermediaries' Obligations to Collect and Remit the Tax

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### To: Parking Excise Tax Booking Intermediaries

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Effective **January 1, 2024**, Public Act 103-0009 amended the Parking Excise Tax Act to clarify when entities operating as booking intermediaries for parking operators must themselves register with the Illinois Department of Revenue (IDOR) to collect and remit the parking excise tax. Booking intermediaries must register with IDOR, collect the tax, file returns, and remit the tax to IDOR if they:

- facilitate the renting of parking spaces for unregistered operators, or
- separately state a service fee that is charged to their customers.

### What is the definition of a parking “booking intermediary”?

The Parking Excise Tax defines a booking intermediary as any person or entity that facilitates the processing and fulfillment of reservation transactions between an operator and a person or entity desiring parking in a parking lot or garage of that operator.

### What is the definition of a parking “operator”?

The Parking Excise Tax Act defines an “operator” as any person who engages in the business of operating a parking area or garage, or who, directly or through an agreement or arrangement with another party, collects the consideration for parking or storage of motor vehicles, recreational vehicles, or other self-propelled vehicles, at that parking place. “Operator” does not include a bank, credit card company, payment processor, booking intermediary, or person whose involvement is limited to performing functions that are similar to those performed by a bank, credit card company, payment processor, or booking intermediary.

## **How do I register for a Parking Excise Tax account?**

Beginning January 1, 2024, you must register with IDOR electronically using MyTax Illinois at [mytax.illinois.gov](https://mytax.illinois.gov).

If you are a booking intermediary, on the Renting or Leasing Activities Section of the registration application,

- select “Yes” for Parking Lot/Garage Excise Tax and
- answer “Yes” to “Are you a booking intermediary?”

You cannot complete a paper Form REG-1 to register for this tax. Contact our Central Registration Division at 217 785-3707 or email [rev.centreg@illinois.gov](mailto:rev.centreg@illinois.gov) for information or assistance with registering your business.

## **I am a booking intermediary and already registered as an operator for a Parking Excise Tax Account. What do I need to do?**

Beginning January 1, 2024, you must contact our Central Registration Division at 217 785-3707 or email [rev.centreg@illinois.gov](mailto:rev.centreg@illinois.gov) to update your registration to indicate you are a booking intermediary. You should continue to collect the tax, file returns, and remit the tax to IDOR. If required, you should also continue to make quarter-monthly (accelerated) payments.

## **What are the filing and payment requirements?**

Form PE-100, Parking Excise Tax Return, is used to report and pay the tax. Illinois law requires Form PE-100 to be filed and the tax paid electronically at MyTax Illinois. You must submit this return, along with any payment you owe, on or before the last day of each calendar month following the end of your reporting period. The reporting period shall be the preceding calendar month. IDOR will notify you if your filing requirement changes.

## **What are the Parking Excise Tax Rates?**

The Parking Excise Tax is imposed at the rate of:

- 6% of the purchase price for a parking space paid for on an hourly, daily, or weekly basis; or
- 9% of the purchase price for a parking space paid for on a monthly or annual basis.

## **Where can I find out if an operator or booking intermediary is registered with IDOR?**

IDOR will provide a list of registered operators and booking intermediaries on our website at [tax.illinois.gov](https://tax.illinois.gov). The list will be updated monthly. A booking intermediary may use the published list of registered operators to determine its obligations under the Parking Excise Act.

## **Where can I find more information?**

See the Parking Excise Tax information page on our website at [tax.illinois.gov](https://tax.illinois.gov).