March 19, 2014

Brian Hamer, Director
Department of Revenue
Willard Ice Building, Level 6
101 West Jefferson
Springfield, Illinois 62794


Regional Transportation Authority Retailers' Occupation Tax (86 Ill. Adm. Code 320; 38 Ill. Reg. 4073 - 2/7/14)


Special County Retailers' Occupation Tax for Public Safety (86 Ill. Adm. Code 670; 38 Ill. Reg. 4125 - 2/7/14)

Salem Civic Center Retailers' Occupation Tax (86 Ill. Adm. Code 690; 38 Ill. Reg. 4138 - 2/7/14)


County Motor Fuel Tax (86 Ill. Adm. Code 695; 38 Ill. Reg. 4164 - 2/7/14)
Dear Director Hamer:

This is to notify you that JCAR considered the above-referenced emergency rulemakings at its 3/19/14 meeting and determined that No Objections will be issued.

The fact that the Committee has not objected to the rulemakings does not necessarily constitute approval, expressed or implied, of the substance of the emergency rules.

Additionally, however, the Committee has issued Recommendations concerning these emergency rulemakings. Copies of those Recommendations are enclosed. If we can be of any assistance to your agency in responding to the Recommendations, please do not hesitate to contact us.

Thank you for the cooperation your agency has shown during our review of these issues.

Sincerely,

Vicki Thomas  
Executive Director

VT:ES:rm  
cc: Paul Berks  
Enc.
At its meeting on March 19, 2014, the Joint Committee on Administrative Rules considered the above-cited emergency rule and recommended that, with respect to the Department of Revenue's sales sourcing rules, DOR continue to work with the affected taxpayers and local governments in an attempt to establish, in the permanent rulemaking, standards for determining the situs of sales tax liability that are enforceable and that are understandable by the entities that are affected by them.

The agency should respond to this Recommendation in writing within 90 days after receipt of this Statement. Failure to respond will constitute refusal to accede to the Committee's Recommendation. The agency's response will be placed on the JCAR agenda for further consideration.
JOINT COMMITTEE ON ADMINISTRATIVE RULES
ILLINOIS GENERAL ASSEMBLY

STATEMENT OF RECOMMENDATION
TO EMERGENCY RULEMAKING

DEPARTMENT OF REVENUE

Heading of the Part: Home Rule Municipal Retailers' Occupation Tax

Code Citation: 86 Ill. Adm. Code 270

Section Numbers: 270.115

Date Originally Published in the Illinois Register: 2/7/14
38 Ill. Reg. 4060

At its meeting on March 19, 2014, the Joint Committee on Administrative Rules considered the above-cited emergency rule and recommended that, with respect to the Department of Revenue's sales sourcing rules, DOR continue to work with the affected taxpayers and local governments in an attempt to establish, in the permanent rulemaking, standards for determining the situs of sales tax liability that are enforceable and that are understandable by the entities that are affected by them.

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Joint Committee on Administrative Rules
Illinois General Assembly

Statement of Recommendation
To Emergency Rulemaking

Department of Revenue

Heading of the Part: Metro East Mass Transit District Retailers' Occupation Tax

Code Citation: 86 Ill. Adm. Code 370

Section Numbers: 370.115

Date Originally Published in the Illinois Register: 2/7/14
38 Ill. Reg. 4086

At its meeting on March 19, 2014, the Joint Committee on Administrative Rules considered the above-cited emergency rule and recommended that, with respect to the Department of Revenue's sales sourcing rules, DOR continue to work with the affected taxpayers and local governments in an attempt to establish, in the permanent rulemaking, standards for determining the situs of sales tax liability that are enforceable and that are understandable by the entities that are affected by them.

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JOINT COMMITTEE ON ADMINISTRATIVE RULES
ILLINOIS GENERAL ASSEMBLY

STATEMENT OF RECOMMENDATION
TO EMERGENCY RULEMAKING

DEPARTMENT OF REVENUE

Heading of the Part: Metro-East Park and Recreation District Retailers' Occupation Tax

Code Citation: 86 Ill. Adm. Code 395

Section Numbers: 395.115

Date Originally Published in the Illinois Register: 2/7/14
38 Ill. Reg. 4099

At its meeting on March 19, 2014, the Joint Committee on Administrative Rules considered the above-cited emergency rule and recommended that, with respect to the Department of Revenue's sales sourcing rules, DOR continue to work with the affected taxpayers and local governments in an attempt to establish, in the permanent rulemaking, standards for determining the situs of sales tax liability that are enforceable and that are understandable by the entities that are affected by them.

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Heading of the Part: Special County Retailers' Occupation Tax for Public Safety

Code Citation: 86 Ill. Adm. Code 670

Section Numbers: 670.115

Date Originally Published in the Illinois Register: 2/7/14
38 Ill. Reg. 4125

At its meeting on March 19, 2014, the Joint Committee on Administrative Rules considered the above-cited emergency rule and recommended that, with respect to the Department of Revenue’s sales sourcing rules, DOR continue to work with the affected taxpayers and local governments in an attempt to establish, in the permanent rulemaking, standards for determining the situs of sales tax liability that are enforceable and that are understandable by the entities that are affected by them.

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JOINT COMMITTEE ON ADMINISTRATIVE RULES
ILLINOIS GENERAL ASSEMBLY

STATEMENT OF RECOMMENDATION
TO EMERGENCY RULEMAKING

DEPARTMENT OF REVENUE

Heading of the Part: Non-Home Rule Municipal Retailers' Occupation Tax

Code Citation: 86 Ill. Adm. Code 693

Section Numbers: 693.115

Date Originally Published in the Illinois Register: 2/7/14
38 Ill. Reg. 4151

At its meeting on March 19, 2014, the Joint Committee on Administrative Rules considered the above-cited emergency rule and recommended that, with respect to the Department of Revenue's sales sourcing rules, DOR continue to work with the affected taxpayers and local governments in an attempt to establish, in the permanent rulemaking, standards for determining the situs of sales tax liability that are enforceable and that are understandable by the entities that are affected by them.

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