

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.515 Prohibition Against Retailers' Representing That He Will Absorb The Tax
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TITLE 86: REVENUE

**PART 150
USE TAX**

Section 150.515 Prohibition Against Retailers' Representing That He Will Absorb The Tax

- a) It is unlawful for any retailer to advertise or hold out or state to the public or to any purchaser consumer or user, directly or indirectly, that the Use Tax or any part thereof will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property sold, or if added that it or any part thereof will be refunded other than when the retailer refunds the selling price and tax because of the merchandise being returned to the retailer or other than when the retailer credits or refunds the tax to the purchaser to support a claim filed with the Department under the Retailers' Occupation Tax Act or under the Use Tax Act.

- b) Any person violating any of the provisions of the law as explained in the preceding sentence is guilty of a misdemeanor and subject to the penalties provided in the Use Tax Act.

(Source: Amended at 5 Ill. Reg. 11072, effective October 6, 1981)