

**Illinois Department of Revenue
Regulations**

Title 86 Part 320 Section 320.101 Nature of the Regional Transportation Authority Retailers' Occupation Tax

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 320
REGIONAL TRANSPORTATION AUTHORITY
RETAILERS' OCCUPATION TAX**

Section 320.101 Nature of the Regional Transportation Authority Retailers' Occupation Tax

- a) Authority to Impose Tax
The Board of Directors of the Regional Transportation Authority is authorized to impose a tax on persons engaged in the business of selling tangible personal property at retail within the metropolitan region as defined in Section 1.03 of the Regional Transportation Authority Act [70 ILCS 3615/1.03], at a rate of 1.25% of the gross receipts from sales, within the County of Cook, of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics, and 1% of the gross receipts from other taxable sales made in the course of such business within the County of Cook and 0.75% of the gross receipts from all taxable sales made in the course of such business within the Counties of DuPage, Kane, Lake, McHenry and Will. [70 ILCS 3615/4.03(e)]
- b) Passing on the Tax
The legal incidence of the Regional Transportation Authority Retailers' Occupation Tax is on the seller. Nevertheless, the General Assembly has authorized persons subject to this tax to reimburse themselves for their sellers' Regional Transportation Authority Retailers' Occupation Tax liability by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act [35 ILCS 105] and the additional charge authorized under the provisions of the Home Rule Municipal Retailers' Occupation Tax Act [65 ILCS 5/8-11-1], the Non-Home Rule Municipal Retailers' Occupation Tax Act [65 ILCS 5/8-11-1.3], the Home Rule County Retailers' Occupation Tax Act [55 ILCS 5/5-1006], or any other local retailers' occupation tax administered by the Department, pursuant to such bracket schedules as the Department has prescribed. (See, 86 Ill. Adm. Code 150.Table A.)
- c) Exclusion From "Gross Receipts"
Any amount added to the selling price of tangible personal property by the seller because of a Regional Transportation Authority Retailers' Occupation Tax, or because of the Retailers' Occupation Tax [35 ILCS 120], or because of the Home Rule Municipal Retailers' Occupation Tax, the Non-Home Rule Municipal Retailers' Occupation Tax, or the Home Rule County Retailers' Occupation Tax, or any other local retailers' occupation tax administered by the Department, or as Illinois Use Tax, and collected

from the purchaser, shall not be regarded as a part of the seller's gross receipts that are subject to such Regional Transportation Authority Retailers' Occupation Tax.

(Source: Amended at 34 Ill. Reg. _____, effective July 26, 2010)