

JOINT COMMITTEE ON ADMINISTRATIVE RULES
ILLINOIS GENERAL ASSEMBLY

CO-CHAIR:
SEN. DON HARMON

CO-CHAIR:
REP. TIM SCHMITZ

EXECUTIVE DIRECTOR:
VICKI THOMAS



700 STRATTON BUILDING
SPRINGFIELD, ILLINOIS 62706
217/785-2254

SEN. PAMELA ALTHOFF
SEN. TONY MUÑOZ
SEN. SUE REZIN
SEN. DALE RIGHTER
SEN. IRA SILVERSTEIN
REP. GREG HARRIS
REP. LOU LANG
REP. DAVID R. LEITCH
REP. DONALD L. MOFFITT
REP. ANDRÉ THAPEDI

March 19, 2014

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

Re: Home Rule County Retailers' Occupation Tax (86 Ill. Adm. Code 220; 38 Ill. Reg. 4047 - 2/7/14)

Home Rule Municipal Retailers' Occupation Tax (86 Ill. Adm. Code 270; 38 Ill. Reg. 4060 - 2/7/14)

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

Metro East Mass Transit District Retailers' Occupation Tax (86 Ill. Adm. Code 370; 38 Ill. Reg. 4086 - 2/7/14)

Metro-East Park and Recreation District Retailers' Occupation Tax (86 Ill. Adm. Code 395; 38 Ill. Reg. 4099 - 2/7/14)

County Water Commission Retailers' Occupation Tax (86 Ill. Adm. Code 630; 38 Ill. Reg. 4112 - 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)

Non-Home Rule Municipal Retailers' Occupation Tax (86 Ill. Adm. Code 693; 38 Ill. Reg. 4151 - 2/7/14)

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

Dear Director Hamer:

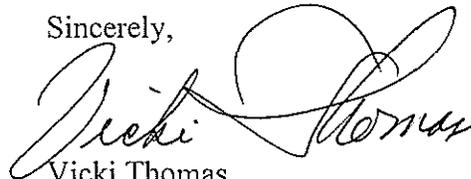
This is to notify you that JCAR considered the above-referenced emergency rulemakings at its 3/19/14 meeting and determined that No Objections will be issued.

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,

A handwritten signature in black ink, appearing to read "Vicki Thomas". The signature is fluid and cursive, with a large loop at the end.

Vicki Thomas
Executive Director

VT:ES:rm
cc: Paul Berks
Enc.

JOINT COMMITTEE ON ADMINISTRATIVE RULES
ILLINOIS GENERAL ASSEMBLY

STATEMENT OF RECOMMENDATION
TO EMERGENCY RULEMAKING

DEPARTMENT OF REVENUE

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

Code Citation: 86 Ill. Adm. Code 220

Section Numbers: 220.115

Date Originally Published in the Illinois Register: 2/7/14
38 Ill. Reg. 4047

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.

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: Regional Transportation Authority Retailers' Occupation Tax

Code Citation: 86 Ill. Adm. Code 320

Section Numbers: 320.115

Date Originally Published in the Illinois Register: 2/7/14
38 Ill. Reg. 4073

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: 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.

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: 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.

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: County Water Commission Retailers' Occupation Tax

Code Citation: 86 Ill. Adm. Code 630

Section Numbers: 630.120

Date Originally Published in the Illinois Register: 2/7/14
38 Ill. Reg. 4112

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: 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.

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: Salem Civic Center Retailers' Occupation Tax

Code Citation: 86 Ill. Adm. Code 690

Section Numbers: 690.115

Date Originally Published in the Illinois Register: 2/7/14
38 Ill. Reg. 4138

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: 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.

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: County Motor Fuel Tax

Code Citation: 86 Ill. Adm. Code 695

Section Numbers: 695.115

Date Originally Published in the Illinois Register: 2/7/14
38 Ill. Reg. 4164

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.