

Section 430.110(d) of the Department's Bingo regulations may be construed to allow organizations to conduct Bingo at both the Illinois State Fair and any county fair held in Illinois. It does not require that organizations make a choice to conduct Bingo at one fair or the other. (This is a GIL).

September 5, 2003

Dear Xxxxx:

This letter is in response to your letter dated June 10, 2003. We apologize for the delay in this response. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120 subsections (b) and (c), which can be found at <http://www.revenue.state.il.us/legalinformation/regs/part1200>.

In your letter, you have stated and made inquiry as follows:

ORGANIZATION, a charitable 501(c)3 tax-exempt organization, charged with providing senior programs and services to the County requests a ruling on the Bingo License and Tax Act Rules (Title 86; Chapter I: Part 430).

We contacted the Office of Bingo & Charitable Games on June 9, 2003 to notify them of our intent to operate bingo games at the County Fair and the Illinois State Fair. The staff was very courteous but indicated we could not operate bingo games at both the fairs. Our organization would have to make a choice for the fair we wanted to conduct bingo.

The rule in question is from Section 430.110 'Regular Licenses 2 d' on page 5. Our interpretation of this rule was that as a duly licensed operator (B#3130) we could operate bingo games at both fairs in question. The section in our opinion is not clear. We believe the word 'or' did not make an either or reference; but rather was inclusive of all fairs by regular license and special permit.

ORGANIZATION requests a ruling as quickly as possible in order to finalize plans with the other parties involved.

We have reviewed our regulation at 86 Ill. Adm. Code 430.110(d), and we agree that the language may be construed to include both the Illinois State Fair and any county fair held in Illinois. It does not require that organizations make a choice to conduct Bingo at one fair or the other.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Martha P. Mote
Associate Counsel

MPM:msk