

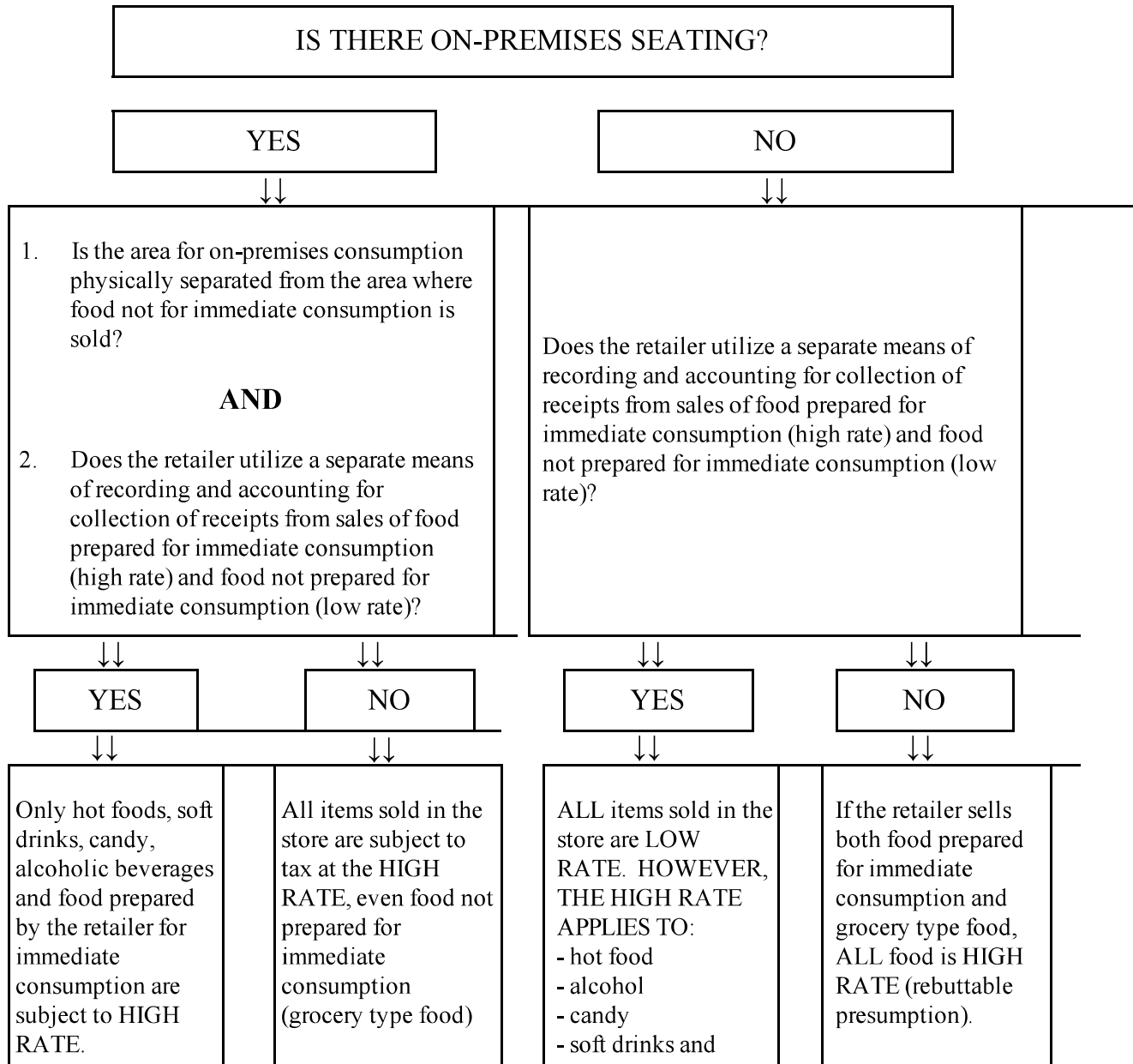
Joint Committee on Administrative Rules

ADMINISTRATIVE CODE

TITLE 86: REVENUE CHAPTER I: DEPARTMENT OF REVENUE PART 130 RETAILERS' OCCUPATION TAX SECTION 130.ILLUSTRATION C FOOD FLOW CHART

Section 130.ILLUSTRATION C Food Flow Chart

TEST TO DETERMINE TAX RATE FOR FOOD ITEMS SOLD BY A RETAILER (EXCLUDING RESTAURANTS AND CAFETERIAS)



Grocery type food subject to LOW RATE		- other food prepared by the retailer for immediate consumption	If the retailer sells only grocery type foods, all food is LOW RATE other than soft drinks, alcoholic beverages and candy.
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(Source: Added at 33 Ill. Reg. 15781, effective October 27, 2009)