

August 1999 Information Bulletin

Information Bulletin

Providers of Paid Television Programming

TO: PROVIDERS OF PAID TELEVISION PROGRAMMING

The Department of Revenue has determined that, effective as of the date stated above, the Chicago amusement tax (Municipal Code, Chapter 4-156 *et seq.*), rather than the Chicago personal property lease transaction tax (Municipal Code, Chapter 3-32 *et seq.*), should be imposed upon charges for the use of telecommunications converters and remote control devices (whether or not separately stated) in connection with the provision of paid television programming. Paid television programming specifically includes, but is not limited to, television programming transmitted by cable. Implementation of this determination should be made within sixty days. If additional time is needed, you must make a written request to the Department stating the reasons in support of the request.

If you should have any questions, or require additional information, or if you wish to request additional time for implementation, you may contact the Department in writing or by telephone as follows:

City of Chicago
Department of Revenue
Tax Policy Division
333 South State Street, Ste. 300
c/o Raul Medina
Chicago, IL 60604-3977

Customer Service (312) 747-9723
TTY (312) 747-2975