

ILLINOIS INDEPENDENT
TAX TRIBUNAL

AMERICAN AVIATION SUPPLY LLC,)	
)	
Petitioner,)	
)	
)	21 TT 27
v.)	21 TT 54
)	Judge Brian F. Barov
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
)	
Respondent.)	

DEPARTMENT OF REVENUE'S
CROSS-MOTION FOR SUMMARY JUDGMENT

The Department of Revenue of the State of Illinois, by and through its attorney, Kwame Raoul, Attorney General of the State of Illinois, files this Motion for Summary Judgment pursuant to 735 ILCS 5/2-1005 and 86 Ill. Admin. Code §200-185, and states as follows:

1. The Department is entitled to summary judgment because there is no genuine issue of material fact in this case.
2. The Petitioner is seeking refunds of retailers' occupation taxes paid on its fuel purchases.
3. The Petitioner asserts that it purchases qualified for the Expanded Temporary Storage Exemption.
4. Section 2-5(38) of the Retailers' Occupation Tax Act (35 ILCS 120/2-5(38)) sets forth the requirements for the Expanded Temporary Storage Exemption.

5. Section 2-5(38), exempts purchases of tangible personal property temporarily stored in Illinois “for the purpose of subsequently transporting it outside this State for use or consumption thereafter solely outside this State.”

6. As set forth in the Department’s Brief in Support of its Cross-Motion for Summary Judgment, the Petitioner’s purchases did not meet the requirements for exemption set forth in section 2-5(38).

Wherefore, the Department respectfully requests that its Cross-Motion for Summary Judgment be granted.

Respectfully submitted,

DATE: August 31, 2022

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CERTIFICATE OF SERVICE

Undersigned counsel for the Department of Revenue, certify and state that a copy of the foregoing Department's Cross-Motion for Summary was served on this 31st day of August, 2022 by email to the individuals listed below:

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