

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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

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**ORDER**

The parties appeared and presented oral argument on the cross-motions for summary judgment, and upon further review of the issues raised at oral argument, the matter is entered and continued, and it is ORDERED that:

- 1). on or before December 12, 2022, the parties have leave to submit supplemental authority on the issue of whether construing the expanded temporary storage exemption of section 2-5(38) of the Retailers' Occupation Tax Act to include a "burn-off" rule on the purchase of aviation fuel discriminated against interstate commerce because the "burn-off" rule's application was not permitted for the purchase of aviation fuel under the temporary storage exemption found at section 3-55(e) of the Use Tax Act; and
- 2). the supplemental authority may be filed as either an email or a written memorandum but is limited to no more than 2000 words.

  s/ Brian Barov  
BRIAN F. BAROV  
Administrative Law Judge

Date: November 18, 2022