



November 27, 2024

To: Customers of Sterling Site Access Solutions, LLC Regarding Illinois Sales Tax Law Changes for Leases of Tangible Personal Property

The State of Illinois recently passed HB 4951. The bill changed the law regarding imposition of sales tax on leases of tangible personal property and will go into effect on January 1, 2025. Prior to the change in the Tax Law, Illinois sales tax was not required to be charged on the periodic payments related to leases of tangible personal property. With the change in the Tax Law, vendors are now required to collect sales tax on the periodic payments. Sales tax is required to be collected on periodic payments of both *existing* leases and new leases. Illinois sales tax is not imposed on periodic payments of tangible personal property leased within the City of Chicago. The City of Chicago imposes a 11% Personal Property Lease Transaction Tax (PPLTT).

Matting and bridges leased by Sterling Site Access Solutions, LLC qualify as tangible personal property per Illinois Sales Tax Law and City of Chicago Tax Ordinances.

Beginning January 1, 2025, Sterling Site Access Solutions, LLC will be invoicing and collecting Illinois sales tax on invoices related to the leases of mats and bridges used within the State of Illinois except for leases within the City of Chicago. Chicago PPLTT will be collected on leases within the City of Chicago. Each respective tax will apply on new leases and existing leases.

The State of Illinois allows purchasers to make purchases without the payment of sales tax by providing exemption or resale documentation to vendors in good faith. The City of Chicago has a similar requirement for providing exemption documentation if the PPLTT should not be charged. If the lease of mats and bridges should not be subject to Illinois sales tax or Chicago PPLTT, please provide a properly completed exemption or resale certificate identifying the reason sales tax or Chicago PPLTT should not be imposed.

Sterling Site Access Solutions, LLC is committed to providing the best possible service to our customers.

Sincerely,

A handwritten signature in black ink, appearing to read "David Jurcenko". The signature is stylized with a large loop at the end.

David Jurcenko
Chief Financial Officer
Sterling Site Access Solutions, LLC

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