



# Horse Council Courier

*The Horsemen's Council of Illinois (HCI) newsletter dedicated to promoting a healthy horse industry statewide through information and education.*

## Sales Tax Issues with Horses

**Important** – This compilation is intended to provide a basic overview of Retailer's Occupational Tax laws in the state of Illinois that affect horses and horse ownership. It is presented as the interpretation of these laws by the Horsemen's Council of Illinois and is not to be considered exhaustive or to offer legal advice or counsel. Legal questions should always be discussed with a qualified attorney.

Horses are different than cattle, pork, sheep and other livestock species in the eyes of the Illinois Department of Revenue (IDOR). The difference, according to Roger Koss, Manager of the Sales & Misc. Tax Division at IDOR, is that unlike commodity livestock animals commonly used in food production "there is no assurance that horses being sold end up in the processing stream and instead may generally trade hands between consumers for purposes other than production."

Breeding horses are typically exempt

from sales tax on the sale of breeding animals to other breeders for breeding purposes. Likewise, the feed fed to breeding stock is typically exempt from sales tax. Sales of race horses sold to others for racing purposes are specifically exempt from sales tax in the enabling legislation;



however the feed fed to race horses, during their racing careers, is not tax exempt.

Horse breeding farms, horse racing stables, boarding stables and most other horse industry businesses are required to register with IDOR to in order to conduct business with Illinois customers. Who knew?

According to the IDOR website:

*You must register with the Illinois Department of Revenue if you conduct business in Illinois, or with Illinois customers. This includes sole proprietors (individual or husband/wife), exempt organizations, or government agencies withholding for Illinois employees.*

It is likely that very few horse stables, trainers or breeders are currently registered with IDOR and fewer still have any sort of required resale licenses. The trouble with playing catch up and registering now, in arrears, is that the IDOR can look back six years or more for missed tax payments on your books.

### **Registering Your Business**

If you decide to play by the rules and register your equine business, you must either register electronically on the IDOR website or download Form REG-1, Illinois Business Registration Application, and deliver it to the Department. Forms are also


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## **Registration for 2013 Summer Camps is underway!**

Equestrian summer camp programs provide a wonderful experience that encourages campers to have fun, make friends, grow in self-confidence and self-esteem and develop lifelong values and a love for horses. Horseback riding camps are available all across the state, the region and the nation serving all levels of riders, from beginners to advanced, covering all equestrian disciplines. Each camp's program focuses on providing a fun and enriching experience by encouraging campers to participate in a wide variety of new and exciting activities.

Week-long summer day camps are offered by many boarding stables. Park and forest districts near home may also provide campers with an excellent opportunity to enjoy some hands-on experience with horses and introduces them to the daily activities and experiences around a working barn. Residential camps can offer much more detailed training in targeted interests.

Summer camp is a great experience everyone treasures! Children are supervised by experienced and energetic staff members. Your kids will make new friends and memories that will last them a lifetime.

Consider enrolling your child in an equestrian summer camp this year! 

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## President's Corner



### *Are You Loving Your Horses Badly?*

How thoroughly  
amazing that two  
species of mammals so  
diametrically opposite  
in nature – both

evolutionarily and by character – can  
often become, with a little effort, planning  
and sensitivity, so acutely attuned to one  
another. The best horsemen have always  
been able to make a horse and human work  
together at a task like a single unit. How  
ironic that this attraction of opposites can  
often morph into a destructive relationship  
for the horse despite our best intentions.

When we misinterpret our relationship  
with our horse; when we move beyond  
the role of caring steward of an incredible  
animal to treating it more like an extension  
of ourselves and our family, we often err  
to the detriment of the horse. We end up  
loving it badly.

Horses are horses. People are people.  
Try as we might, the two will never be  
the same, and as the saying goes, “viva la  
difference!” What am I getting at? Here  
are a few examples.

We all understand that the horse is strictly  
an herbivore and humans by nature, are not.  
As omnivores, we eat a variety of foods;  
variety keeps us healthy. As grazers, horses  
eat the same thing – grass – day in and  
day out, with little change or variety, their  
entire lives. They like it that way; indeed,  
they *need* it that way to stay healthy. When  
we love our horses to the point where we  
project our human-ness on them, we tend  
to try to change their nature toward ours.  
We try to give them variety, we give them  
grain because we love to hear that nicker of  
appreciation, we give them treats to show  
them how much we care for them. We give  
them all kinds of supplements because the  
companies selling these convince us that  
we are being better owners by doing so.  
And often this compromises our horses’  
digestive, and metabolic, even skeletal  
health.

Horses evolved to live outdoors in the  
open – they seek shelter only in the most  
extreme of weather. They have developed  
a most marvelous skin and hair coat to  
protect them from all that Mother Nature  
can dole out. Humans were not so blessed.

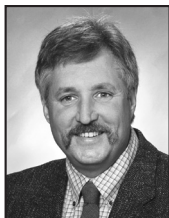
We seek shelter most of the time and we  
need to cover our bodies artificially to deal  
with the elements. We easily translate care  
for our horses into a need for sheltering.  
We put our horses indoors; we sometimes  
even *heat* that indoor space; we cover them  
with all manner of blankets, sheets, coolers  
or slinkies, much as we would our own  
children when we tuck them into bed at  
night or dress them for school the next day.  
Stabled horses often suffer in myriad ways  
– respiratory disease, digestive problems,  
skeletal and hoof problems, behavioral  
changes, and the list goes on.

Horses evolved with a need to roam.  
Even in a pasture, most horses will cover  
10 or more miles a day. It is their nature  
to wander seeking nourishment throughout  
most of their day. In fact, it is largely  
for these athletic wandering abilities that  
humans domesticated horses some 6000  
years ago. What modern humans consider  
strenuous exercise is just a day-in-the-life  
to a horse. Horses’ bodies *need* to walk,  
run, roll, rear, kick. But we humans live  
in communities; most of us have limited  
land on which to keep our horses, and many  
of us want to control where a horse goes,  
when and how. Idleness is actually bad for  
a horse’s body as well as its mind. To a  
horse W-O-R-K is not a four-letter word;  
the domesticated horse needs a job and they  
need to report to work daily.

Perhaps the worst disservice that we do to  
these wonderful animals as we “love them  
too much” is to impose our own emotions  
and moral values on them. A horse’s code  
of ethics is not a human code of ethics.  
When we think of our horses as our four-  
footed “equine children”, we easily fall prey  
to the notion that horses deserve human  
rights. By definition conferring human  
rights on animals means that by owning  
them, we exploit them. Moreover, sliding  
into this way of thinking about our horses  
gives power to groups that strangely insist  
that a) horses are pets, not livestock, and are  
therefore subject to all the controls that we  
impose on pets (see my former post on this  
subject), b) most horse jobs are forms of  
cruelty, and c) animals should not be owned  
by humans at all (i.e. owning pets is a form

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# Executive Director's Report



There was definitely more to see than just a new coat of paint at the 2013 Illinois Horse Fair! Change can be difficult and the general layout and condition of the

buildings at the State Fairgrounds provides unique challenges, admittedly causing us a few stumbles, but even the weather's best attempts to dampen the weekend would not dampen the enthusiasm at the 2013 Illinois Horse Fair in Springfield, making it truly one of the best event's ever.

With top-notch national and regional clinicians, world-class educational seminars, Ranch Rodeo and yes, the shopping in the historic Expo Building the Illinois Horse Fair provided the fun and the escape many in the horse community needed after a long winter off. Horses and their riders enjoyed the participation clinics, saddle fitting demos and the entire variety of events. Many horses found new homes and several of them even got new trailers for the upcoming ride/show season.

I would like to once again offer my sincere thanks to everyone who turned out for the event and extend a huge round of applause for the many volunteers whose hard work and dedication helped to make this year at the Illinois Horse Fair so successful. It is a pleasure working with all of you and it goes to show that, as a community, the Illinois Horse Fair is the yearly event where we can all come together to learn, enjoy and share our love for horses.

Make sure to mark your calendars for the weekend of March 7-9, 2014, as we are already starting to plan for the 25th Anniversary of the Illinois Horse Fair with a theme of "East Meets West" and an expanded role for English disciplines at the event.

The Legislative Committee has been hard

at work tracking the nearly 6,000 proposed laws and revisions to existing laws that have been introduced in the Illinois General Assembly this session. There are literally dozens of bills that have the ability to affect how we keep and care for our horses. Many are simply shell bills. Shell bills are bills that have no actual substance and only serve as placeholders, or vehicles, for possible action on down the road. Many of these do-nothing yet potentially disastrous bills are already on their way to committee approval, passage and on to the other chamber. No substance, no debate, no meaning.


The federal government is also considering several proposals geared to appease the animal right/welfare lobby while making it even more difficult for us to use and enjoy having horse in our lives. Every industry has its necessary bottom feeders. The horse industry is no different. Kinda like the sucker fish in your fish tank. Without them, the whole tank starts getting overrun with algae, turns green and becomes unhealthy. The general idea applies to the horse industry, too. Yet Agriculture Secretary Tom Vilsack is dead set on paying back a debt to HSUS for funding his wife's unsuccessful political campaign in Iowa. He's doing this by further burdening responsible horse owners and pulling funding in his proposed budget for USDA inspections at the equine processing plants getting set to open across the country. Thanks Tom!

Also, for those of you who haven't already had the pleasure of a USDA/APHIS inspection at a horse show – get ready. Proposed changes to the Horse Protection Act (HR 1518) will make DQP's and vet inspections required at just about every horse show and sale across the country while placing responsibility for enforcement of the Act squarely on the shoulders of show management – possibly even show

sponsors! The bill is being sold as needed to stop soring abuses in the Walking Horse industry, but it already affects Racking, Spotted Saddle, Fox Trotters, Saddlebreds, Hackneys and other breeds. The proposed expansion will serve to affect every horse breed, every show and every sale... not just the gaited breeds. What ever happened to the idea about the government that governs least governs best?

Reports on active legislation and easy to use contact information for finding your legislators, both state and federal, can always be found on the HCI website [www.HorsemensCouncil.org](http://www.HorsemensCouncil.org) Your voice and opinions count! Call your legislators. Get involved!

Keeping abreast of the activities in the equine industry is important for you and your horse. It's a function we take seriously here at HCI, but it's also your responsibility as owners to know the laws that affect your equine activities. To that end, we have been publishing a series called "Rules we are all Supposed to Live By" in recent e-news editions that we hope you find beneficial. There is also a full article on the subject of Illinois sales tax issues surrounding horses in this issue. Turns out what you don't know actually can hurt you.

Lastly, I'd like to thank all the business and member organizations that support the Council and its work. They step up because they really have a passion for the equine industry in our state. Please take a look at the list of the supporters on our website and use or try their products and services. Consider adding your firm's name to the growing list of HCI supporters, too. 

See you on the trail,

*Frank Bowman*



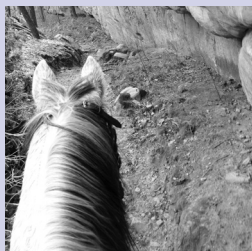


## From Trailer to Trail

After what has been dubbed “Hell Week” in the media, it is hard to think of being safe anywhere.

Tragedies can and do happen to good people, and unfortunately they happen to people that are simply minding their own business.

The recent events in Boston could bring anyone to their knees and make one want to simply crawl in a hole and disappear. But a better way to disappear and ponder recent events may be to ride off into the sunset (or at least through the woods) on your favorite mount. Even the ever-present dangers of competition or trying out new terrain seem to pale in comparison to being a random target to the apparent disregard for life, even for the most innocent children, by fanatics.



*My horse Blue taking me “off into the woods” in Shawnee National Forest*



*My horses Blue & Lexi on the way home from Florida to Illinois*

But even when we are not in large groups we need to be careful and remember to take a few basic safety precautions.

I live in a rural community (outside of a town that only has a post office, grain elevator and an antique store that is open one afternoon a week). There are lots of straight stretches of road surrounded by flat crop land where one can see for miles! Idyllic. One can literally see trouble coming miles away! Well... almost. A friend (James) travels just such a straight country blacktop on which all crossing country roads have stop signs. Within the past few weeks James observed a car approaching

the blacktop from a crossroad, never slowing for the stop sign and launching themselves across the blacktop (like a thrill ride). James was not close enough to be in danger – THAT time.

Last week James was traveling the same road, one which he travels almost every day of the work week. THIS time a pickup pulling a horse trailer was approaching him from the opposite direction, both vehicles operating safely at the speed limit and remaining alert in each respective lane. BUT the SAME car was again approaching on an intersecting crossroad and drove in the same manner – not stopping or even slowing down for the intersection. The car intersected the pickup pulling the horse trailer, causing the PICKUP to end up crumpled and UPSIDE down in the adjacent field (the trailer’s emergency braking system did not activate) *while the trailer continued straight down the road having become unhooked from the pickup!* James had immediately begun braking to aid in the accident as he observed it happening, but almost became part of the accident as the trailer began to veer toward his vehicle. Last minute slalom steering and Dukes of Hazard braking enabled him to escape with a few rock chips (luckily the trailer was empty at the time).

Fortunately the upside down pickup’s occupants were able to crawl out of their vehicle to escape the leaking gas, but the people in the car, which also ended up upside down in the neighboring field, were air lifted to an area hospital in critical condition.



*My horse Lexi navigating the “Goat Trail” step system installed by volunteers in Shawnee*



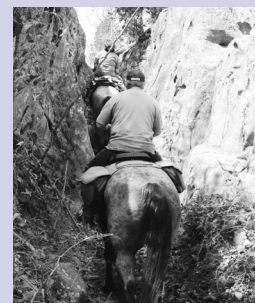
*Enjoy friends like Vicky & Cricket Simons on the trail!*

Most of us as horsemen think the biggest danger when we want to transport our compatriot somewhere is from our own driving habits or the horse’s entanglement with some feature of the trailer, but incidents like this show we need to be thinking **way** ahead of our vehicle position and constantly analyzing safety routes.

Statistics for Illinois show the vast majority of horsemen ride their horses recreationally (as opposed to competitively), which implies that most of us must transport via trailer to our chosen trail, wherever it is. Please be careful and keep a look out for the other guy.

A few local groups are providing much needed maintenance and building support for trail venues in Illinois. Recent years have seen an increase in the “friends of parks” programs that park personnel work with to help provide services above the subsistence level state and federal budgets have forced upon our park system. While by definition these groups cannot be dedicated to one particular user group, these friends groups need horsemen involved to help make sure we are not overlooked! Visit <http://dnr.state.il.us/volunteer/FriendsGroups.pdf> to find a listing of most friends groups in the state. Consider joining the group at your favorite park.

Oftentimes these groups work to raise funds needed for park projects. One



*Find friends to follow.*



*New friends Cheryl & Dale Waterman following.*

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## IER & PB Grants

Illinois' Equine Research and Promotion Board (IER&PB) presented grants totaling \$62,000 at ceremonies held during the Illinois Horse Fair on March 3, 2013.

The task was difficult but the board was able to approve funding for 9 of the 23 requests received. The committee wishes every grant request could have been funded as every request was worthy of consideration.


The money to fund the grants comes from a voluntary 5 cent contribution for every 50 pounds of horse feed that is sold in the state of Illinois. This is a totally voluntary program. The Board wants to thank everyone who buys horse feed and makes the 5 cent per bag contribution toward promoting the horse industry in Illinois.



*IER&PB Directors presenting grant awarded to Quest-Quincy Equestrian Services and Therapy*

Presenting the awards were the Promotion Board President, Dr. David Nobbe, Vice President Elaine Ramesh, Directors Peter Veit, Karen Freese, Michael Moore, Jennifer King, JoAnn Gernant, Lea Ann Koch, and Lori Nelson.

Grants awarded for 2013 went to the Lincoln Trail Riders of O'Fallon to replace lighting and raise the elevation inside their arena; University of Illinois College of Veterinary Medicine and the Department of Mechanical Science and Engineering, College of Engineering to determine if modifying a standard surgical procedure can increase the strength and durability of suture material commonly employed; Brave Hearts Therapeutic Riding and Educational Center to construct a specially designed mounting ramp for their program participants; funding for a joint effort of the Shawnee Trail Conservancy and the U.S. Forest Service to upgrade an existing trailhead and two new trailheads in the Shawnee National Forest; Midwest Horseshoeing School for computer hardware and software utilized in training new farriers; Central Illinois Riding Therapy for expanding the Wounded Warriors riding therapy program; Okaw Saddle Club to rehabilitate and improve their facilities and improved a road into the facility; Walk on Farm for the replacement of the wood fiber footing in their arena used by handicapped riders; King City Saddle Club for the replacement of lighting fixtures in a cost share with Ameren; Norman Town Trail Equestrian Center to renovate turnout paddocks; Coon Creek Ridge Riders to refurbish the bathroom and shower areas to accommodate increased use; and Quest-Quincy Equestrian Services and Therapy to refurbish their outdoor arena with new boards, posts and gates. All labor required will be donated by volunteers.

The Illinois Equine Research and Promotion Board wishes to thank all those who participated in this year's grant process and all those who made the trip to Springfield attended the awards ceremony. 

## Benefits of Membership in the Horsemen's Council of Illinois

As a member of the Horsemen's Council of Illinois, you may take advantage of a host of discount programs offered through the American Horse Council (AHC) and our insurance provider, Association Resource Group (ARG).

AHC Saving Plus will provide you discounts with John Deere, Sherwin-Williams, OfficeMax, and Prescription Drug Card. You can buy products directly from these companies at greatly reduced prices – no minimums required!

Below is a sample of discounts available through ARG. For details on how these valuable Horsemen's Council of Illinois member benefits can help you save money, go to [www.horsecouncil.org/ahc-advantage-plan](http://www.horsecouncil.org/ahc-advantage-plan) and [www.associationresource.net](http://www.associationresource.net).

### Automatic Member Benefits go to [www.associationresource.net](http://www.associationresource.net) to click through on your benefits

 <p>Access to insurance products from Equisure, Inc. <a href="http://www.equisure-inc.com">www.equisure-inc.com</a></p>	 <p>Discount with ARG CDP code: 1747926 <a href="http://www.hertz.com">www.hertz.com</a></p>
 <p>Discounts from VPI Pet, a nationwide insurance company. Call 866-332-3997</p>	 <p>Discounts with ARG code: 210089 <a href="http://www.hotels.com">www.hotels.com</a></p>
 <p>20% discount on orders over \$150 <a href="http://www.officedepot.com">www.officedepot.com</a></p>	 <p>Members can save up to 25% off a yearly subscription. Click through on the ARG website.</p>
 <p>Let them know you are an ARG member to receive your discount. 800-989-9239</p>	
<p><b>Our Affiliate Partners</b></p>	
 <p>Save Big on your next saddle! Saddles for all members of the family, including youth saddles. Click Here! <a href="http://www.horsesaddleshop.com">www.horsesaddleshop.com</a></p>	 <p>One of the largest selections of boots on the web. <a href="http://www.sheplers.com">www.sheplers.com</a></p>
 <p>ARG members receive an extra 10% off their order <a href="http://www.1800petmeds.com">www.1800petmeds.com</a></p>	 <p>Hundreds of items and great prices with \$5.99 shipping on all orders over \$60.00 <b>\$5.99 Shipping</b> on orders of \$60 or more</p>

[www.associationresource.net](http://www.associationresource.net)

available by calling 1(800)356-6302, or at any IDOR office.

Registration requires knowing what business you are in.

Here are a few of the available North American Industry Classification System (NAICS) codes that pertain to the horse industry;

Registering also requires that you file monthly sales tax returns or on a schedule

be included in computing tax liability.

#### c) Sellers of Feeds – When Not Liable For Tax

Persons selling feeds to purchasers for feeding livestock or poultry for marketing, or for producing dairy products or eggs for marketing, are not making sales for use or consumption. Such sales of feeds are deemed to be sales, for purposes of resale, of the property which, “as an ingredient or

The real issue before the horse industry and feed dealers today is the requirement to obtain specific Certificates of Resale from purchasers of horses or horse feed for tax exempt status. An example of a required Certificate of Resale is the CRT-61 available from the IDOR.

#### **Section 130.1405 Seller’s Responsibility to Obtain Certificates of Resale and Requirements for Certificates**

NAICS Title	NAICS Code	Common Keywords
Other Spectator Sports	711219	Jockeys, horse racing; Horse racing stables; Harness drivers
Racetracks	711212	Horse racetracks
Horses and Other Equine Production	112920	Horse (including thoroughbreds) production
Support Activities for Animal Production	115210	Boarding horses (except racehorses)
Other Farm Product Raw Material Merchant Wholesalers	424590	Auction markets, tobacco, horses, mules
Scenic and Sightseeing Transportation, Land	487110	Carriage, horse-drawn, operation
Promoters of Performing Arts, Sports, and Similar Events with Facilities	711310	Horse show managers with facilities
Promoters of Performing Arts, Sports, and Similar Events without Facilities	711320	Horse show managers without facilities
All Other Amusement and Recreation Industries	713990	Horse rental services, recreational saddle
All Other Animal Production	112990	Breeding of pets (e.g., birds, cats, dogs)
All Other Animal Production	112990	Combination livestock farming (except dairy, poultry)
Beef Cattle Ranching and Farming	112111	Backgrounding, cattle, beef cattle ranching or farming

as instructed by IDOR.

#### **Sales Tax on Feed and Sales of Horses**

Nothing is as difficult to understand, or explain, as the tax code. As with all statutes (laws) in Illinois, there are a series of Administrative Rules that determine how laws apply in certain circumstances. Here are a few of the rules that apply to sales tax issues and horses;

#### **Section 130.2100 Sellers of Feeds and Breeding Livestock**

<http://www.ilga.gov/commission/jcar/admincode/086/086001300S21000R.html>

##### a) Illustrations

The term “feed” includes salt, grains, tankage, oyster shells, mineral supplements, vitamins, limestone and other generally recognized animal feeds.

##### b) Sellers of Feeds – When Liable For Tax

The sale of feeds to a purchaser for use in feeding horses, livestock or poultry that are used, employed or consumed, and the products (if any) of which are used, employed or consumed, for purposes other than sale at market, constitutes a “sale at retail” within the meaning of the Retailers’ Occupation Tax Act. In such case, gross receipts of the seller from this source must

constituent goes into and forms a part of tangible personal property subsequently the subject of a ‘sale at retail’”.

##### d) Sellers of Breeding Livestock – When Not Liable For Tax

Farmers or producers of breeding livestock are not liable for Retailers’ Occupation Tax with respect to gross receipts realized from the sale of bulls, stallions or other servicing animals for breeding purposes. In addition, sellers of semen used for artificial insemination of livestock for direct agricultural production are not liable for Retailers’ Occupation Tax with respect to gross receipts realized from such sales.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)

So basically, if you hold yourself out as “in business” to sell horses or horse feed in Illinois you have a duty to determine the character of any sales you make. The Administrative Rules can be found at;

#### **Section 130.1401 Seller’s Responsibility to Determine the Character of the Sale at the Time of the Sale**

<http://www.ilga.gov/commission/jcar/admincode/086/086001300N14010R.html>

**of Resale** <http://www.ilga.gov/commission/jcar/admincode/086/086001300N14050R.html>

**Note: It is the seller’s responsibility to verify that the purchaser’s Illinois account ID or Illinois resale number is valid and active. You can confirm this by visiting [www.tax.illinois.gov](http://www.tax.illinois.gov) and using the Verify a Registered Business tool.**

#### **General information needed for Tax Exempt Sales**

**When is a Certificate of Resale required?**  
Generally, a Certificate of Resale is required for proof that no tax is due on any for resale. The purchaser, at the seller’s request, must provide the information that is needed to complete the certificate.

#### **Who keeps the Certificate of Resale?**

The seller must keep the certificate. IDOR may request it as proof that no tax was due on the sale of the specified property. **Do not** mail the certificate to IDOR.

#### **Can other forms be used?**

Yes. You can use your own forms or statements in place of the CRT-61 but whatever form you use as proof that a sale

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## Meet Your Organization Member

**The Illinois Haflinger Association** (IHA) was organized in 1991. In the early years of the organization more than 100 members met once a month for various activities and discussion centered around the Haflinger Breed. The stated purpose of the organization is to showcase the breed and promote activities using these horses.

As with many organizations throughout today's society, our membership has decreased over the past decade. We now have about 19 'units' of membership, some of which are husband and wife teams. We have two meetings each year, one in the early part of the year and one in the second half of the year. For three years we have had our first meeting of the year on Saturday at the Horse Fair. We have tried to accommodate our Amish members by having the second meeting at an Amish farm in the fall. However, this segment of our society is no longer breeding the Haflinger Horse; there are only 3 Amish members. Most of our members at this time are north of I 74.


Our first meeting this year was in Dwight at Pete's Restaurant. Our second meeting will be at the Horse Progress Days north of Arcola, IL on July 6.

The Haflinger breed is very versatile; we tried to demonstrate this when we came to the Horse Fair. We usually had a team pulling a Victorian Carriage, and two riders. One year we were able to have five horses; a team, 2

western riders and 1 English rider.

We are hoping to develop a plan for our members to keep track of their riding/driving times throughout the season; we would like to award a prize to the person who logs the most miles. This is in the planning stages.

The members of the IHA are fervent in their love for the Haflinger Horse who is sometimes pony height, but considered to be a horse breed. The breed was developed in Austria several centuries back to enable residents to pull carts and wagons up the Alps. The Percherons and Clydesdale and other draft breeds were too large to get the job done as they required too much food and possibly were too large to stay on the mountain paths. The Haflinger breed came about as a cross between a mountain pony and the larger draft breeds.

For more information visit [www.illinoishaflinger.org](http://www.illinoishaflinger.org) 



## Join Us Today!

### Individual Membership Application

Name \_\_\_\_\_  
 Street \_\_\_\_\_  
 City \_\_\_\_\_  
 County \_\_\_\_\_  
 State \_\_\_\_\_ Zip \_\_\_\_\_  
 Home Phone ( ) \_\_\_\_\_  
 Work Phone ( ) \_\_\_\_\_  
 Fax ( ) \_\_\_\_\_  
 Email \_\_\_\_\_  
 How many horses do you own? \_\_\_\_\_  
 \_\_\_\_\_ at home \_\_\_\_\_ boarding stable

**Individual Membership Dues** (includes \$1,000,000 insurance coverage) **\$49/yr**

**Family Membership Dues** (includes \$1,000,000 insurance coverage) **\$72/yr**

### Organization Membership Application

Organization \_\_\_\_\_  
 Contact Name \_\_\_\_\_  
 Street \_\_\_\_\_  
 City \_\_\_\_\_  
 County \_\_\_\_\_  
 State \_\_\_\_\_ Zip \_\_\_\_\_  
 Phone ( ) \_\_\_\_\_  
 Fax ( ) \_\_\_\_\_  
 Email \_\_\_\_\_  
 Website \_\_\_\_\_  
 # of Illinois Members in Organization \_\_\_\_\_

Check appropriate category  
 \_\_\_\_\_ Business/Professional \_\_\_\_\_ Association \_\_\_\_\_ Charity

**Organization Membership Dues: \$50/yr.**

Make check payable and mail to:



Horsemen's Council of Illinois  
 3085 Stevenson Dr., Suite 200  
 Springfield, IL 62703  
 Phone: 217.529.6503  
[www.HorsemensCouncil.org](http://www.HorsemensCouncil.org)

Total amount enclosed: \$ \_\_\_\_\_



*Horse Council Courier*  
Horsemen's Council of Illinois, Inc.  
*The Voice of the Illinois Horse Industry*  
3085 Stevenson Drive, Suite 200  
Springfield, IL 62703

Presort Standard  
US Postage Paid  
Springfield, IL  
Permit 500

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*Sales Tax Issues with Horses*  
*continued from page 8*

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was made for resale must contain;

1. the seller's name and address;
2. the purchaser's name and address;
3. a description of the property being purchased;
4. a statement that the property is being purchased for resale;
5. the purchaser's signature and date of signing; and
6. either an Illinois account ID number, an Illinois resale number, or a certification of resale to an out-of-state purchaser.

**Section 130.110 Occasional Sales**

<http://www.ilga.gov/commission/jcar/admincode/086/086001300A01100R.html>

The Tax Code does not impose a tax upon persons who are not actively engaged in the business of selling tangible personal property, like horses. Persons who make isolated or occasional sales thereof do not incur tax liability.

However, if you are actively engaged in the business of selling horses other than selling breeding stock to other breeders for resale (with a valid exemption certificate), such as riding, sport or recreational horses such retail sales are neither isolated nor occasional. In such cases you may be liable for tax measured by the gross receipts from such "retail" sales. 🐾

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*Are You Loving Your Horses Badly?*  
*continued from page 2*

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of slavery and should be banned). When we allow horses to become pets, when we support an animal rights' mentality, we begin to cede control of the way that we manage our horses to the animal rights groups' version of "humane". These groups tend to want to take away your horse's job, insist on us keeping them only in an unnatural controlled environment and then accuse us of animal cruelty – potentially confiscating all your horses - if you were simply to let your horse be a horse. This is already happening.

The take-home message here is this:

When it comes to the welfare of our beloved horses, we need to recognize that horses are not humans and put the needs of the *animal* above those of the human. So, the next time you catch yourself doing "something special" for your horse, stop. Think. Are you *really* doing this for your horse, or are you doing it for you? If it is really for you, is it really good for the horse?

Finally, beware the many false prophets of equine welfare; what they preach is actually bad for the health of the horse and the horse industry that we enjoy. 🐾

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*From Trailer to Trail*  
*continued from page 4*

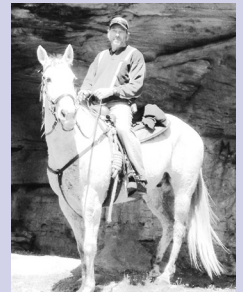
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one of difficulties with simply donating the funds to state coffers is that those funds can be swept or used for projects other than what the funds were originally raised for. The Horsemen's Council of Illinois's

charitable foundation arm (Illinois Equine Foundation, a 501(c)3 charitable organization - <http://hci.wildapricot.org/foundation>) is a potential conduit for these funds that will then only be distributed to pay for the projects for which they were designed.

In the end, as the Director of Homeland Security has publicly stated as he is dealing with the tragedy in Boston, it is important NOT to let the threats of the world overtake us

– get out and enjoy life – whether it be on the trail or in the arena – or even in your own backyard! 🐾



*Author Ron Rhoades and Blue enjoying the moment.*



*New adventurer Paula Leifel thrilled with her new accomplishments!*