



Sen. Pamela J. Althoff

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LRB100 20331 HLH 37393 a

1 AMENDMENT TO SENATE BILL 3445

2 AMENDMENT NO. _____. Amend Senate Bill 3445 on page 5, by
3 deleting lines 10 through 12; and

4 on page 99, line 1, after "and", by inserting "a purchaser";
5 and

6 on page 100, line 1, after "aircraft." by inserting "Except as
7 to motor vehicles, aircraft, watercraft, and trailers, and
8 except as to cigarettes as defined in the Cigarette Use Tax
9 Act, when tangible personal property is purchased out-of-state
10 from a retailer by a purchaser who did not pay the tax imposed
11 by this Act to the retailer, and a purchaser who does not file
12 returns with the Department as a retailer under Section 9 of
13 this Act, the liability for the tax imposed by the Act arises
14 on the date such tangible personal property is brought into
15 this State. The purchaser shall, within 30 days after such
16 tangible personal property is brought into this State, file

1 with the Department, upon a form to be prescribed and supplied
2 by the Department, a return for the tangible personal property
3 purchased."; and

4 on page 100, line 14, after "and", by inserting "a purchaser";
5 and

6 on page 100, line 18, after "cigarettes.", by inserting "When
7 cigarettes, as defined in the Cigarette Use Tax Act, are
8 purchased out-of-state from a retailer for use in this State by
9 a purchaser who did not pay the tax imposed by this Act to the
10 retailer, and a purchaser who does not file returns with the
11 Department as a retailer under Section 9 of this Act, the
12 liability for the tax imposed by the Act arises on the date
13 such cigarettes are brought into this State. The purchaser
14 shall, within 30 days after such cigarettes are brought into
15 this State, file with the Department, upon a form to be
16 prescribed and supplied by the Department, a return for the
17 cigarettes purchased."; and

18 on page 164, by replacing line 14 with the following:

19 "who is exempt from tax by operation of"; and

20 on page 210, by replacing lines 10 through 12 with the
21 following:

22 "(16) Tangible personal property ~~Petroleum products~~

1 sold to a purchaser if the purchaser is exempt from use tax
2 ~~seller is prohibited~~ by operation of federal law from
3 ~~charging tax to the purchaser.~~ This paragraph is exempt
4 from the provisions of Section 2-70."; and

5 on page 224, by deleting lines 14 through 17; and

6 on page 270, line 21, after "State,", by inserting "except as
7 otherwise provided in this Section,"; and

8 on page 271, immediately below line 15, by inserting the
9 following:

10 "In addition, with respect to motor vehicles, watercraft,
11 aircraft, and trailers that are required to be registered with
12 an agency of this State, every person who is engaged in the
13 business of leasing or renting such items and who, in
14 connection with such business, sells any such item to a
15 retailer for the purpose of resale is, notwithstanding any
16 other provision of this Section to the contrary, authorized to
17 meet the return-filing requirement of this Act by reporting the
18 transfer of all the aircraft, watercraft, motor vehicles, or
19 trailers transferred for resale during a month to the
20 Department on the same uniform invoice-transaction reporting
21 return form on or before the 20th of the month following the
22 month in which the transfer takes place. Notwithstanding any
23 other provision of this Act to the contrary, all returns filed

1 under this paragraph must be filed by electronic means in the
2 manner and form as required by the Department."; and

3 on page 426, by replacing lines 20 through 22 with the
4 following:

5 "This additional tax may not be imposed on tangible
6 personal property taxed at the 1% rate under the Retailers'
7 Occupation Tax Act ~~the sales of food for human consumption~~
8 ~~that~~"; and

9 by replacing everything from line 26 on page 428 through line 1
10 on page 429 with the following:

11 "not be imposed on tangible personal property taxed at the 1%
12 rate under the Service Occupation Tax Act ~~sales of food for~~
13 ~~human~~"; and

14 on page 437, by replacing lines 9 through 11 with the
15 following:

16 "This additional tax may not be imposed on tangible
17 personal property taxed at the 1% rate under the Retailers'
18 Occupation Tax Act ~~the sale of food for human consumption~~
19 ~~that~~"; and

20 on page 439, by replacing lines 6 through 8 with the following:

21 "This tax may not be imposed on tangible personal property
22 taxed at the 1% rate under the Service Occupation Tax Act ~~sales~~

1 ~~of food for human consumption that is to be consumed off the";~~
2 and

3 on page 456, by replacing lines 3 through 5 with the following:
4 "tax may not be imposed on tangible personal property taxed at
5 the 1% rate under the Retailers' Occupation Tax Act ~~the sale of~~
6 ~~food for human consumption that is to be consumed off"; and~~

7 on page 458, by replacing lines 18 through 20 with the
8 following:

9 "tax may not be imposed on tangible personal property taxed at
10 the 1% rate under the Service Occupation Tax Act ~~the sale of~~
11 ~~food for human consumption that is to be consumed off the"; and~~

12 on page 465, by replacing lines 13 through 15 with the
13 following:

14 "may not be imposed on tangible personal property taxed at the
15 1% rate under the Retailers' Occupation Tax Act ~~the sales of~~
16 ~~food for human consumption that is to be consumed off the"; and~~

17 on page 474, by replacing lines 7 through 9 with the following:
18 "imposed only in 1/4% increments. The tax may not be imposed on
19 tangible personal property taxed at the 1% rate under the
20 Retailers' Occupation Tax Act ~~the sale of food for human"; and~~

21 on page 479, by replacing lines 20 through 22 with the

1 following:

2 "imposed only in 1/4% increments. The tax may not be imposed on
3 tangible personal property taxed at the 1% rate under the
4 Service Occupation Tax Act ~~the sale of food for human~~
5 ~~consumption"; and~~

6 on page 484, line 7, by replacing "retailers" with "retailers'
7 ~~retailers~~"; and

8 on page 484, by replacing lines 21 through 23 with the
9 following:

10 "in the municipality. This tax may not be imposed on tangible
11 personal property taxed at the 1% rate under the Retailers'
12 Occupation Tax Act ~~the sales of food for human consumption~~
13 ~~that"; and~~

14 on page 495, by replacing lines 9 through 11 with the
15 following:

16 "September 1, 1991, this additional tax may not be imposed on
17 tangible personal property taxed at the 1% rate under the
18 Retailers' Occupation Tax Act ~~the sales of food for human~~
19 ~~consumption"; and~~

20 on page 533, by replacing lines 18 through 20 with the
21 following:

22 "This additional tax may not be imposed on tangible

1 personal property taxed at the 1% rate under the Retailers'
2 Occupation Tax Act ~~the sales of food for human consumption~~
3 ~~that~~"; and

4 on page 547, line 2, by replacing "15" with "1%".