

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Department of Revenue Law of the Civil
5 Administrative Code of Illinois is amended by adding Section
6 2505-610 as follows:

7 (20 ILCS 2505/2505-610 new)

8 Sec. 2505-610. Tax exemption awareness for fire
9 departments and fire protection districts.

10 (a) The General Assembly finds that fire departments and
11 fire protection districts are exempt from the tax imposed
12 under the Use Tax Act, the Service Use Tax Act, the Service
13 Occupation Tax Act, and the Retailers' Occupation Tax Act.

14 (b) The Department must coordinate with the State Fire
15 Marshal to create an awareness program to:

16 (1) inform fire departments and fire protection
17 districts that purchases by the fire department or fire
18 protection district are not subject to taxes under the
19 Use Tax Act, the Service Use Tax Act, the Service
20 Occupation Tax Act, or the Retailers' Occupation Tax Act;
21 and

22 (2) explain to fire departments and fire protection
23 districts how to claim the exemption.

24 Section 99. Effective date. This Act takes effect upon
25 becoming law.