



93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

Introduced 2/6/2004, by Michael J. Madigan

SYNOPSIS AS INTRODUCED:

35 ILCS 143/10-15

Amends the Tobacco Products Tax Act of 1995. Makes technical changes in a Section concerning sales of tobacco products that are exempt from the tax imposed by the Act.

LRB093 17346 SJM 43012 b

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 Tobacco Products Tax Act of 1995 is amended
5 by changing Section 10-15 as follows:

6 (35 ILCS 143/10-15)

7 Sec. 10-15. Exempt sales. A purchase ~~Purchases~~ of tobacco
8 products by a wholesaler ~~wholesalers~~ who will not sell the
9 product at retail is ~~are~~ exempt from the tax imposed by this
10 Act. A purchase ~~Purchases~~ of tobacco products by a wholesaler
11 or a retailer ~~wholesalers and retailers~~ for delivery of the
12 product outside Illinois is ~~are~~ exempt from the tax imposed by
13 this Act. The wholesaler making the exempt sale of tobacco
14 products shall document this exemption by obtaining a
15 certification from the purchaser containing the seller's name
16 and address, the purchaser's name and address, the date of
17 purchase, the purchaser's signature, the purchaser's tobacco
18 products tax license number, and a statement that the purchaser
19 is purchasing for resale other than for sale to consumers or is
20 purchasing for delivery outside of Illinois.

21 (Source: P.A. 89-21, eff. 6-6-95.)