



**Adopted in House Comm. on Nov 14, 2006**

09400SB0716ham002

LRB094 08554 BDD 60436 a

1 AMENDMENT TO SENATE BILL 716

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 716, AS AMENDED, by  
3 replacing everything after the enacting clause with the  
4 following:

5 "Section 5. The Counties Code is amended by adding Section  
6 5-1008.7 as follows:

7 (55 ILCS 5/5-1008.7 new)

8 Sec. 5-1008.7. County cigarette tax.

9 (a) The definitions as used in the Cigarette Tax Act (35  
10 ILCS 130/) are hereby expressly adopted as if fully set forth  
11 in this Section and apply to all provisions of this Section.

12 (b) The county board of any county may, by ordinance or  
13 resolution, impose a county cigarette tax upon any person  
14 engaged in business as a retailer of cigarettes in a county  
15 located in this State. If imposed, the tax may not exceed the  
16 rate of 100 mills per cigarette sold or otherwise disposed of  
17 in the course of such business in this State. The tax shall be  
18 administered by the county imposing that tax. The payment of  
19 the taxes must be evidenced by a stamp affixed to each original  
20 package of cigarettes, or an authorized substitute for such a  
21 stamp, imprinted on each original package of the cigarettes  
22 underneath the sealed transparent outside wrapper or on the  
23 exterior of the outside wrapper of the original package.

24 The tax under this Section, however, is not imposed upon

1 any activity in any business in interstate commerce or  
2 otherwise that may not, under the Constitution and statutes of  
3 the United States, be made the subject of taxation by this  
4 State.

5 The impact of the tax levied by this Act is imposed upon  
6 the retailer and must be prepaid or precollected by the  
7 distributor for the purpose of convenience and facility only,  
8 and the amount of the tax must be added to the price of the  
9 cigarettes sold by the distributor. The collection of the tax  
10 must be evidenced by a stamp or stamps affixed to each original  
11 package of cigarettes.

12 Each distributor must collect the tax from the retailer at  
13 or before the time of the sale, must affix the stamps, and must  
14 remit, to the county, the tax collected from the retailer. Any  
15 distributor who fails to properly collect and pay the tax  
16 imposed by this Section is liable for the tax.

17 The amount of the tax imposed under this Section must be  
18 separately stated, apart from the price of the goods, by both  
19 distributors and retailers, in all advertisements, bills, and  
20 sales invoices.

21 (c) The taxes imposed under this Section are in addition to  
22 all other occupation or privilege taxes imposed by the State of  
23 Illinois, or by any political subdivision thereof, or by any  
24 municipal corporation.

25 (d) Any proceeds collected from the tax imposed under this  
26 Section may be used by the county only for the purpose of  
27 public health and safety.

28 (e) An ordinance or resolution imposing or discontinuing  
29 the tax under this Section or changing the rate of the tax must  
30 be adopted by the county board and a certified copy of the  
31 ordinance or resolution be filed with the county clerk on or  
32 before the first day of the month following the adoption of the  
33 ordinance or resolution, whereupon the county shall proceed to  
34 administer and enforce this Section no sooner than 60 days

1 after the adoption and filing.

2 (f) All of the provisions of the Cigarette Tax Act (35 ILCS  
3 130/) that are not inconsistent with this Section apply, as far  
4 as practical, to the subject matter of this Section to the same  
5 extent as if the provisions were included in this Section."