

94TH GENERAL ASSEMBLY State of Illinois 2005 and 2006 SB0746

Introduced 2/18/2005, by Sen. Don Harmon - Emil Jones, Jr.

SYNOPSIS AS INTRODUCED:

35 ILCS 171/3

Amends the Simplified Sales and Use Tax Administration Act. Makes a technical change in a Section concerning legislative findings.

LRB094 08602 BDD 38809 b

1 AN ACT concerning revenue.

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

- 4 Section 5. The Simplified Sales and Use Tax Administration
- 5 Act is amended by changing Section 3 as follows:
- 6 (35 ILCS 171/3)
- Sec. 3. Legislative finding. $\underline{\text{The}}$ General Assembly finds 7 that a simplified sales tax and use tax system will reduce and 8 over time eliminate the burden and cost for all vendors to 9 collect this State's sales and use tax. The General Assembly 10 11 further finds that this State should participate in multistate discussions to review or amend or both review and amend the 12 terms of the Agreement to simplify and modernize sales tax and 13 use tax administration in order to substantially reduce the 14 15 burden of tax compliance for all sellers and for all types of 16 commerce.
- 17 (Source: P.A. 92-221, eff. 8-2-01.)