



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB3576

Introduced 2/24/2011, by Rep. David Reis - Norine Hammond -
Dwight Kay - Darlene J. Senger - Richard Morthland

SYNOPSIS AS INTRODUCED:

35 ILCS 115/3-8 new
35 ILCS 120/1r new

Amends the Service Occupation Tax Act and the Retailers' Occupation Tax Act. Provides that, no later than March 1 of each year beginning in 2013, each business located in an enterprise zone may apply with the Department of Commerce and Economic Opportunity for a rebate in an amount not to exceed 1% of the amount the tax paid by the business under the Acts during the previous calendar year for the purchase of tangible personal property from a vendor located in Illinois. The Department of Commerce and Economic Opportunity shall pay the rebates from moneys appropriated for that purpose. Effective immediately.

LRB097 06751 HLH 46839 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Service Occupation Tax Act is amended by
5 adding Section 3-8 as follows:

6 (35 ILCS 115/3-8 new)

7 Sec. 3-8. Rebate to businesses in enterprise zones.
8 Notwithstanding any other provision of law, no later than March
9 1 of each year beginning in 2013, each business located in an
10 enterprise zone may apply with the Department of Commerce and
11 Economic Opportunity for a rebate in an amount not to exceed 1%
12 of the amount the tax paid by the business under this Act
13 during the previous calendar year for the purchase of tangible
14 personal property from a vendor located in Illinois. The
15 Department of Commerce and Economic Opportunity shall pay the
16 rebates from moneys appropriated for that purpose.

17 Section 10. The Retailers' Occupation Tax Act is amended by
18 adding Section 1r as follows:

19 (35 ILCS 120/1r new)

20 Sec. 1r. Rebate to businesses in enterprise zones.
21 Notwithstanding any other provision of law, no later than March

1 1 of each year beginning in 2013, each business located in an
2 enterprise zone may apply with the Department of Commerce and
3 Economic Opportunity for a rebate in an amount not to exceed 1%
4 of the amount the tax paid by the business under this Act
5 during the previous calendar year for the purchase of tangible
6 personal property from a vendor located in Illinois. The
7 Department of Commerce and Economic Opportunity shall pay the
8 rebates from moneys appropriated for that purpose.

9 Section 99. Effective date. This Act takes effect upon
10 becoming law.