

HB0978



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

HB0978

Introduced 1/29/2013, by Rep. William Davis

SYNOPSIS AS INTRODUCED:

New Act
30 ILCS 105/5.826 new

Creates the Athletic Shoe Retailer Tax Act. Provides that, beginning on July 1, 2013, a tax is imposed upon any person engaged in business as a retailer of athletic shoes in the State at the rate of \$0.25 for each pair of athletic shoes sold in the course of such business in this State. Provides that the proceeds of the tax collected under the Act shall be deposited into the Youthbuild Support Fund. Amends the State Finance Act to create the Fund. Provides that moneys in the Youthbuild Support Fund shall be used by the Department of Human Services for the purpose of making grants to Youthbuild programs as approved under the Illinois Youthbuild Act. Effective immediately.

LRB098 03889 HLH 33906 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 1. Short title. This Act may be cited as the
5 Athletic Shoe Retailer Tax Act.

6 Section 5. Definitions. As used in this Act:

7 "Athletic shoe" means a shoe designed primarily for sports
8 or other forms of physical activity, and includes, without
9 limitation, shoes designed for running, walking, basketball,
10 baseball, football, tennis, or soccer.

11 "Department" means the Department of Revenue.

12 Section 10. Tax imposed.

13 (a) Beginning on July 1, 2013, a tax is imposed upon any
14 person engaged in business as a retailer of athletic shoes in
15 this State at the rate of \$0.25 for each pair of athletic shoes
16 sold in the course of such business in this State.

17 (b) Every person engaged in this State in the business of
18 selling athletic shoes shall apply to the Department (upon a
19 form prescribed and furnished by the Department) for a
20 certificate of registration under this Act. The certificate of
21 registration which is issued by the Department to a retailer
22 under the Retailers' Occupation Tax Act shall permit the

1 taxpayer to engage in a business which is taxable under this
2 Act without registering separately with the Department.

3 (c) The Department shall have full power to administer and
4 enforce this Act, to collect all taxes and penalties due
5 hereunder, to dispose of taxes and penalties so collected in
6 the manner hereinafter provided, and to determine all rights to
7 credit memoranda, arising on account of the erroneous payment
8 of tax or penalty hereunder. In the administration of, and
9 compliance with, this Act, the Department and persons who are
10 subject to this Act shall have the same rights, remedies,
11 privileges, immunities, powers and duties, and be subject to
12 the same conditions, restrictions, limitations, penalties and
13 definitions of terms, and employ the same modes of procedure,
14 as are prescribed in Sections 1, 1a, 2 through 2-65 (in respect
15 to all provisions therein other than the State rate of tax),
16 2a, 2b, 2c, 3 (except provisions relating to transaction
17 returns and quarter monthly payments, and except for provisions
18 that are inconsistent with this Act), 4, 5, 5a, 5b, 5c, 5d, 5e,
19 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12 and 13
20 of the Retailers' Occupation Tax Act and Section 3-7 of the
21 Uniform Penalty and Interest Act as fully as if those
22 provisions were set forth herein.

23 (d) The tax imposed under this Act shall be in addition to
24 all other occupation or privilege taxes imposed by the State of
25 Illinois or by any municipal corporation or political
26 subdivision thereof. Persons subject to the tax imposed by this

1 Act may reimburse themselves for their tax liability under this
2 Act by separately stating the amount of the tax as an
3 additional charge to purchasers of athletic shoes.

4 Section 15. Returns. On or before the twentieth day of each
5 calendar month, every person engaged in the business of selling
6 athletic shoes at retail in this State during the preceding
7 calendar month shall file a return with the Department,
8 stating:

9 (1) The name of the taxpayer;

10 (2) The address of the principal place of business from
11 which the taxpayer engages in the business of selling
12 athletic shoes at retail in this State;

13 (3) The total amount of receipts received by the
14 taxpayer during the preceding calendar month from sales of
15 athletic shoes;

16 (4) The amount of tax due;

17 (5) The signature of the taxpayer; and

18 (6) Such other reasonable information as the
19 Department may require.

20 If a taxpayer fails to sign a return within 30 days after
21 the proper notice and demand for signature by the Department,
22 the return shall be considered valid and any amount shown to be
23 due on the return shall be deemed assessed.

24 The taxpayer shall remit the amount of the tax due to the
25 Department at the time the taxpayer files his or her return.

1 Section 20. Youthbuild Support Fund. The proceeds of the
2 tax collected under this Act shall be deposited into the
3 Youthbuild Support Fund, a special fund created in the State
4 Treasury. Moneys in the Youthbuild Support Fund shall be used
5 by the Department of Human Services for the purpose of making
6 grants to Youthbuild programs as approved under the Illinois
7 Youthbuild Act.

8 Section 25. Rules. The Department may adopt rules related
9 to the enforcement of this Act.

10 Section 90. The State Finance Act is amended by adding
11 Section 5.826 as follows:

12 (30 ILCS 105/5.826 new)

13 Sec. 5.826. The Youthbuild Support Fund.

14 Section 99. Effective date. This Act takes effect upon
15 becoming law.