

HB3338



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB3338

Introduced 2/22/2021, by Rep. Jeff Keicher

SYNOPSIS AS INTRODUCED:

New Act

Creates the Buy Illinois Use and Occupation Tax Exemption Act. Provides that the Department of Revenue shall study and report to the General Assembly on the impact of State use and occupation taxes on Illinois enterprise. Provides that the study shall include a discussion of: (i) the potential constitutional validity of any statutory law to offer sales tax preferences, with respect to retail transactions made to an Illinois buyer, with respect to goods made in Illinois; and (ii) the advantages and disadvantages of enacting Buy Illinois use and occupation tax preferences. Repeals the Act January 1, 2024.

LRB102 14993 HLH 20348 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 Buy
5 Illinois Use and Occupation Tax Exemption Act.

6 Section 5. Legislative intent. It is the purpose of this
7 Act to encourage the manufacture and purchase of goods made in
8 Illinois.

9 Section 10. Department of Revenue study. The Department of
10 Revenue shall study and report to the General Assembly on the
11 the impact of State use and occupation taxes on Illinois
12 enterprise. The study shall include a discussion of: (i) the
13 potential constitutional validity of any statutory law to
14 offer sales tax preferences, with respect to retail
15 transactions made to an Illinois buyer, with respect to goods
16 made in Illinois; and (ii) the advantages and disadvantages of
17 enacting Buy Illinois use and occupation tax preferences.

18 The report shall be presented to the General Assembly by
19 December 31, 2022.

20 Section 15. Repeal. This Act is repealed on January 1,
21 2024.