

1 AN ACT concerning wildlife.

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

4 Section 5. The Use Tax Act is amended by changing Section  
5 3-5 as follows:

6 (35 ILCS 105/3-5)

7 Sec. 3-5. Exemptions. Use of the following tangible  
8 personal property is exempt from the tax imposed by this Act:

9 (1) Personal property purchased from a corporation,  
10 society, association, foundation, institution, or  
11 organization, other than a limited liability company, that is  
12 organized and operated as a not-for-profit service enterprise  
13 for the benefit of persons 65 years of age or older if the  
14 personal property was not purchased by the enterprise for the  
15 purpose of resale by the enterprise.

16 (2) Personal property purchased by a not-for-profit  
17 Illinois county fair association for use in conducting,  
18 operating, or promoting the county fair.

19 (3) Personal property purchased by a not-for-profit arts or  
20 cultural organization that establishes, by proof required by  
21 the Department by rule, that it has received an exemption under  
22 Section 501(c)(3) of the Internal Revenue Code and that is  
23 organized and operated primarily for the presentation or

1 support of arts or cultural programming, activities, or  
2 services. These organizations include, but are not limited to,  
3 music and dramatic arts organizations such as symphony  
4 orchestras and theatrical groups, arts and cultural service  
5 organizations, local arts councils, visual arts organizations,  
6 and media arts organizations. On and after the effective date  
7 of this amendatory Act of the 92nd General Assembly, however,  
8 an entity otherwise eligible for this exemption shall not make  
9 tax-free purchases unless it has an active identification  
10 number issued by the Department.

11 (4) Personal property purchased by a governmental body, by  
12 a corporation, society, association, foundation, or  
13 institution organized and operated exclusively for charitable,  
14 religious, or educational purposes, or by a not-for-profit  
15 corporation, society, association, foundation, institution, or  
16 organization that has no compensated officers or employees and  
17 that is organized and operated primarily for the recreation of  
18 persons 55 years of age or older. A limited liability company  
19 may qualify for the exemption under this paragraph only if the  
20 limited liability company is organized and operated  
21 exclusively for educational purposes. On and after July 1,  
22 1987, however, no entity otherwise eligible for this exemption  
23 shall make tax-free purchases unless it has an active exemption  
24 identification number issued by the Department.

25 (5) Until July 1, 2003, a passenger car that is a  
26 replacement vehicle to the extent that the purchase price of

1 the car is subject to the Replacement Vehicle Tax.

2 (6) Until July 1, 2003 and beginning again on September 1,  
3 2004 through August 30, 2014, graphic arts machinery and  
4 equipment, including repair and replacement parts, both new and  
5 used, and including that manufactured on special order,  
6 certified by the purchaser to be used primarily for graphic  
7 arts production, and including machinery and equipment  
8 purchased for lease. Equipment includes chemicals or chemicals  
9 acting as catalysts but only if the chemicals or chemicals  
10 acting as catalysts effect a direct and immediate change upon a  
11 graphic arts product.

12 (7) Farm chemicals.

13 (8) Legal tender, currency, medallions, or gold or silver  
14 coinage issued by the State of Illinois, the government of the  
15 United States of America, or the government of any foreign  
16 country, and bullion.

17 (9) Personal property purchased from a teacher-sponsored  
18 student organization affiliated with an elementary or  
19 secondary school located in Illinois.

20 (10) A motor vehicle of the first division, a motor vehicle  
21 of the second division that is a self-contained motor vehicle  
22 designed or permanently converted to provide living quarters  
23 for recreational, camping, or travel use, with direct walk  
24 through to the living quarters from the driver's seat, or a  
25 motor vehicle of the second division that is of the van  
26 configuration designed for the transportation of not less than

1 7 nor more than 16 passengers, as defined in Section 1-146 of  
2 the Illinois Vehicle Code, that is used for automobile renting,  
3 as defined in the Automobile Renting Occupation and Use Tax  
4 Act.

5 (11) Farm machinery and equipment, both new and used,  
6 including that manufactured on special order, certified by the  
7 purchaser to be used primarily for production agriculture or  
8 State or federal agricultural programs, including individual  
9 replacement parts for the machinery and equipment, including  
10 machinery and equipment purchased for lease, and including  
11 implements of husbandry defined in Section 1-130 of the  
12 Illinois Vehicle Code, farm machinery and agricultural  
13 chemical and fertilizer spreaders, and nurse wagons required to  
14 be registered under Section 3-809 of the Illinois Vehicle Code,  
15 but excluding other motor vehicles required to be registered  
16 under the Illinois Vehicle Code. Horticultural polyhouses or  
17 hoop houses used for propagating, growing, or overwintering  
18 plants shall be considered farm machinery and equipment under  
19 this item (11). Agricultural chemical tender tanks and dry  
20 boxes shall include units sold separately from a motor vehicle  
21 required to be licensed and units sold mounted on a motor  
22 vehicle required to be licensed if the selling price of the  
23 tender is separately stated.

24 Farm machinery and equipment shall include precision  
25 farming equipment that is installed or purchased to be  
26 installed on farm machinery and equipment including, but not

1 limited to, tractors, harvesters, sprayers, planters, seeders,  
2 or spreaders. Precision farming equipment includes, but is not  
3 limited to, soil testing sensors, computers, monitors,  
4 software, global positioning and mapping systems, and other  
5 such equipment.

6 Farm machinery and equipment also includes computers,  
7 sensors, software, and related equipment used primarily in the  
8 computer-assisted operation of production agriculture  
9 facilities, equipment, and activities such as, but not limited  
10 to, the collection, monitoring, and correlation of animal and  
11 crop data for the purpose of formulating animal diets and  
12 agricultural chemicals. This item (11) is exempt from the  
13 provisions of Section 3-90.

14 (12) Fuel and petroleum products sold to or used by an air  
15 common carrier, certified by the carrier to be used for  
16 consumption, shipment, or storage in the conduct of its  
17 business as an air common carrier, for a flight destined for or  
18 returning from a location or locations outside the United  
19 States without regard to previous or subsequent domestic  
20 stopovers.

21 (13) Proceeds of mandatory service charges separately  
22 stated on customers' bills for the purchase and consumption of  
23 food and beverages purchased at retail from a retailer, to the  
24 extent that the proceeds of the service charge are in fact  
25 turned over as tips or as a substitute for tips to the  
26 employees who participate directly in preparing, serving,

1 hosting or cleaning up the food or beverage function with  
2 respect to which the service charge is imposed.

3 (14) Until July 1, 2003, oil field exploration, drilling,  
4 and production equipment, including (i) rigs and parts of rigs,  
5 rotary rigs, cable tool rigs, and workover rigs, (ii) pipe and  
6 tubular goods, including casing and drill strings, (iii) pumps  
7 and pump-jack units, (iv) storage tanks and flow lines, (v) any  
8 individual replacement part for oil field exploration,  
9 drilling, and production equipment, and (vi) machinery and  
10 equipment purchased for lease; but excluding motor vehicles  
11 required to be registered under the Illinois Vehicle Code.

12 (15) Photoprocessing machinery and equipment, including  
13 repair and replacement parts, both new and used, including that  
14 manufactured on special order, certified by the purchaser to be  
15 used primarily for photoprocessing, and including  
16 photoprocessing machinery and equipment purchased for lease.

17 (16) Until July 1, 2003, coal exploration, mining,  
18 offhighway hauling, processing, maintenance, and reclamation  
19 equipment, including replacement parts and equipment, and  
20 including equipment purchased for lease, but excluding motor  
21 vehicles required to be registered under the Illinois Vehicle  
22 Code.

23 (17) Until July 1, 2003, distillation machinery and  
24 equipment, sold as a unit or kit, assembled or installed by the  
25 retailer, certified by the user to be used only for the  
26 production of ethyl alcohol that will be used for consumption

1 as motor fuel or as a component of motor fuel for the personal  
2 use of the user, and not subject to sale or resale.

3 (18) Manufacturing and assembling machinery and equipment  
4 used primarily in the process of manufacturing or assembling  
5 tangible personal property for wholesale or retail sale or  
6 lease, whether that sale or lease is made directly by the  
7 manufacturer or by some other person, whether the materials  
8 used in the process are owned by the manufacturer or some other  
9 person, or whether that sale or lease is made apart from or as  
10 an incident to the seller's engaging in the service occupation  
11 of producing machines, tools, dies, jigs, patterns, gauges, or  
12 other similar items of no commercial value on special order for  
13 a particular purchaser.

14 (19) Personal property delivered to a purchaser or  
15 purchaser's donee inside Illinois when the purchase order for  
16 that personal property was received by a florist located  
17 outside Illinois who has a florist located inside Illinois  
18 deliver the personal property.

19 (20) Semen used for artificial insemination of livestock  
20 for direct agricultural production.

21 (21) Horses, or interests in horses, registered with and  
22 meeting the requirements of any of the Arabian Horse Club  
23 Registry of America, Appaloosa Horse Club, American Quarter  
24 Horse Association, United States Trotting Association, or  
25 Jockey Club, as appropriate, used for purposes of breeding or  
26 racing for prizes. This item (21) is exempt from the provisions

1 of Section 3-90, and the exemption provided for under this item  
2 (21) applies for all periods beginning May 30, 1995, but no  
3 claim for credit or refund is allowed on or after January 1,  
4 2008 for such taxes paid during the period beginning May 30,  
5 2000 and ending on January 1, 2008.

6 (22) Computers and communications equipment utilized for  
7 any hospital purpose and equipment used in the diagnosis,  
8 analysis, or treatment of hospital patients purchased by a  
9 lessor who leases the equipment, under a lease of one year or  
10 longer executed or in effect at the time the lessor would  
11 otherwise be subject to the tax imposed by this Act, to a  
12 hospital that has been issued an active tax exemption  
13 identification number by the Department under Section 1g of the  
14 Retailers' Occupation Tax Act. If the equipment is leased in a  
15 manner that does not qualify for this exemption or is used in  
16 any other non-exempt manner, the lessor shall be liable for the  
17 tax imposed under this Act or the Service Use Tax Act, as the  
18 case may be, based on the fair market value of the property at  
19 the time the non-qualifying use occurs. No lessor shall collect  
20 or attempt to collect an amount (however designated) that  
21 purports to reimburse that lessor for the tax imposed by this  
22 Act or the Service Use Tax Act, as the case may be, if the tax  
23 has not been paid by the lessor. If a lessor improperly  
24 collects any such amount from the lessee, the lessee shall have  
25 a legal right to claim a refund of that amount from the lessor.  
26 If, however, that amount is not refunded to the lessee for any

1 reason, the lessor is liable to pay that amount to the  
2 Department.

3 (23) Personal property purchased by a lessor who leases the  
4 property, under a lease of one year or longer executed or in  
5 effect at the time the lessor would otherwise be subject to the  
6 tax imposed by this Act, to a governmental body that has been  
7 issued an active sales tax exemption identification number by  
8 the Department under Section 1g of the Retailers' Occupation  
9 Tax Act. If the property is leased in a manner that does not  
10 qualify for this exemption or used in any other non-exempt  
11 manner, the lessor shall be liable for the tax imposed under  
12 this Act or the Service Use Tax Act, as the case may be, based  
13 on the fair market value of the property at the time the  
14 non-qualifying use occurs. No lessor shall collect or attempt  
15 to collect an amount (however designated) that purports to  
16 reimburse that lessor for the tax imposed by this Act or the  
17 Service Use Tax Act, as the case may be, if the tax has not been  
18 paid by the lessor. If a lessor improperly collects any such  
19 amount from the lessee, the lessee shall have a legal right to  
20 claim a refund of that amount from the lessor. If, however,  
21 that amount is not refunded to the lessee for any reason, the  
22 lessor is liable to pay that amount to the Department.

23 (24) Beginning with taxable years ending on or after  
24 December 31, 1995 and ending with taxable years ending on or  
25 before December 31, 2004, personal property that is donated for  
26 disaster relief to be used in a State or federally declared

1 disaster area in Illinois or bordering Illinois by a  
2 manufacturer or retailer that is registered in this State to a  
3 corporation, society, association, foundation, or institution  
4 that has been issued a sales tax exemption identification  
5 number by the Department that assists victims of the disaster  
6 who reside within the declared disaster area.

7 (25) Beginning with taxable years ending on or after  
8 December 31, 1995 and ending with taxable years ending on or  
9 before December 31, 2004, personal property that is used in the  
10 performance of infrastructure repairs in this State, including  
11 but not limited to municipal roads and streets, access roads,  
12 bridges, sidewalks, waste disposal systems, water and sewer  
13 line extensions, water distribution and purification  
14 facilities, storm water drainage and retention facilities, and  
15 sewage treatment facilities, resulting from a State or  
16 federally declared disaster in Illinois or bordering Illinois  
17 when such repairs are initiated on facilities located in the  
18 declared disaster area within 6 months after the disaster.

19 (26) Beginning July 1, 1999, game or game birds purchased  
20 at a "game breeding and hunting preserve area" as that term is  
21 ~~or an "exotic game hunting area" as those terms are~~ used in the  
22 Wildlife Code ~~or at a hunting enclosure approved through rules~~  
23 ~~adopted by the Department of Natural Resources~~. This paragraph  
24 is exempt from the provisions of Section 3-90.

25 (27) A motor vehicle, as that term is defined in Section  
26 1-146 of the Illinois Vehicle Code, that is donated to a

1 corporation, limited liability company, society, association,  
2 foundation, or institution that is determined by the Department  
3 to be organized and operated exclusively for educational  
4 purposes. For purposes of this exemption, "a corporation,  
5 limited liability company, society, association, foundation,  
6 or institution organized and operated exclusively for  
7 educational purposes" means all tax-supported public schools,  
8 private schools that offer systematic instruction in useful  
9 branches of learning by methods common to public schools and  
10 that compare favorably in their scope and intensity with the  
11 course of study presented in tax-supported schools, and  
12 vocational or technical schools or institutes organized and  
13 operated exclusively to provide a course of study of not less  
14 than 6 weeks duration and designed to prepare individuals to  
15 follow a trade or to pursue a manual, technical, mechanical,  
16 industrial, business, or commercial occupation.

17 (28) Beginning January 1, 2000, personal property,  
18 including food, purchased through fundraising events for the  
19 benefit of a public or private elementary or secondary school,  
20 a group of those schools, or one or more school districts if  
21 the events are sponsored by an entity recognized by the school  
22 district that consists primarily of volunteers and includes  
23 parents and teachers of the school children. This paragraph  
24 does not apply to fundraising events (i) for the benefit of  
25 private home instruction or (ii) for which the fundraising  
26 entity purchases the personal property sold at the events from

1 another individual or entity that sold the property for the  
2 purpose of resale by the fundraising entity and that profits  
3 from the sale to the fundraising entity. This paragraph is  
4 exempt from the provisions of Section 3-90.

5 (29) Beginning January 1, 2000 and through December 31,  
6 2001, new or used automatic vending machines that prepare and  
7 serve hot food and beverages, including coffee, soup, and other  
8 items, and replacement parts for these machines. Beginning  
9 January 1, 2002 and through June 30, 2003, machines and parts  
10 for machines used in commercial, coin-operated amusement and  
11 vending business if a use or occupation tax is paid on the  
12 gross receipts derived from the use of the commercial,  
13 coin-operated amusement and vending machines. This paragraph  
14 is exempt from the provisions of Section 3-90.

15 (30) Beginning January 1, 2001 and through June 30, 2011,  
16 food for human consumption that is to be consumed off the  
17 premises where it is sold (other than alcoholic beverages, soft  
18 drinks, and food that has been prepared for immediate  
19 consumption) and prescription and nonprescription medicines,  
20 drugs, medical appliances, and insulin, urine testing  
21 materials, syringes, and needles used by diabetics, for human  
22 use, when purchased for use by a person receiving medical  
23 assistance under Article V of the Illinois Public Aid Code who  
24 resides in a licensed long-term care facility, as defined in  
25 the Nursing Home Care Act, or in a licensed facility as defined  
26 in the MR/DD Community Care Act.

1           (31) Beginning on the effective date of this amendatory Act  
2 of the 92nd General Assembly, computers and communications  
3 equipment utilized for any hospital purpose and equipment used  
4 in the diagnosis, analysis, or treatment of hospital patients  
5 purchased by a lessor who leases the equipment, under a lease  
6 of one year or longer executed or in effect at the time the  
7 lessor would otherwise be subject to the tax imposed by this  
8 Act, to a hospital that has been issued an active tax exemption  
9 identification number by the Department under Section 1g of the  
10 Retailers' Occupation Tax Act. If the equipment is leased in a  
11 manner that does not qualify for this exemption or is used in  
12 any other nonexempt manner, the lessor shall be liable for the  
13 tax imposed under this Act or the Service Use Tax Act, as the  
14 case may be, based on the fair market value of the property at  
15 the time the nonqualifying use occurs. No lessor shall collect  
16 or attempt to collect an amount (however designated) that  
17 purports to reimburse that lessor for the tax imposed by this  
18 Act or the Service Use Tax Act, as the case may be, if the tax  
19 has not been paid by the lessor. If a lessor improperly  
20 collects any such amount from the lessee, the lessee shall have  
21 a legal right to claim a refund of that amount from the lessor.  
22 If, however, that amount is not refunded to the lessee for any  
23 reason, the lessor is liable to pay that amount to the  
24 Department. This paragraph is exempt from the provisions of  
25 Section 3-90.

26           (32) Beginning on the effective date of this amendatory Act

1 of the 92nd General Assembly, personal property purchased by a  
2 lessor who leases the property, under a lease of one year or  
3 longer executed or in effect at the time the lessor would  
4 otherwise be subject to the tax imposed by this Act, to a  
5 governmental body that has been issued an active sales tax  
6 exemption identification number by the Department under  
7 Section 1g of the Retailers' Occupation Tax Act. If the  
8 property is leased in a manner that does not qualify for this  
9 exemption or used in any other nonexempt manner, the lessor  
10 shall be liable for the tax imposed under this Act or the  
11 Service Use Tax Act, as the case may be, based on the fair  
12 market value of the property at the time the nonqualifying use  
13 occurs. No lessor shall collect or attempt to collect an amount  
14 (however designated) that purports to reimburse that lessor for  
15 the tax imposed by this Act or the Service Use Tax Act, as the  
16 case may be, if the tax has not been paid by the lessor. If a  
17 lessor improperly collects any such amount from the lessee, the  
18 lessee shall have a legal right to claim a refund of that  
19 amount from the lessor. If, however, that amount is not  
20 refunded to the lessee for any reason, the lessor is liable to  
21 pay that amount to the Department. This paragraph is exempt  
22 from the provisions of Section 3-90.

23 (33) On and after July 1, 2003 and through June 30, 2004,  
24 the use in this State of motor vehicles of the second division  
25 with a gross vehicle weight in excess of 8,000 pounds and that  
26 are subject to the commercial distribution fee imposed under

1 Section 3-815.1 of the Illinois Vehicle Code. Beginning on July  
2 1, 2004 and through June 30, 2005, the use in this State of  
3 motor vehicles of the second division: (i) with a gross vehicle  
4 weight rating in excess of 8,000 pounds; (ii) that are subject  
5 to the commercial distribution fee imposed under Section  
6 3-815.1 of the Illinois Vehicle Code; and (iii) that are  
7 primarily used for commercial purposes. Through June 30, 2005,  
8 this exemption applies to repair and replacement parts added  
9 after the initial purchase of such a motor vehicle if that  
10 motor vehicle is used in a manner that would qualify for the  
11 rolling stock exemption otherwise provided for in this Act. For  
12 purposes of this paragraph, the term "used for commercial  
13 purposes" means the transportation of persons or property in  
14 furtherance of any commercial or industrial enterprise,  
15 whether for-hire or not.

16 (34) Beginning January 1, 2008, tangible personal property  
17 used in the construction or maintenance of a community water  
18 supply, as defined under Section 3.145 of the Environmental  
19 Protection Act, that is operated by a not-for-profit  
20 corporation that holds a valid water supply permit issued under  
21 Title IV of the Environmental Protection Act. This paragraph is  
22 exempt from the provisions of Section 3-90.

23 (35) Beginning January 1, 2010, materials, parts,  
24 equipment, components, and furnishings incorporated into or  
25 upon an aircraft as part of the modification, refurbishment,  
26 completion, replacement, repair, or maintenance of the

1 aircraft. This exemption includes consumable supplies used in  
2 the modification, refurbishment, completion, replacement,  
3 repair, and maintenance of aircraft, but excludes any  
4 materials, parts, equipment, components, and consumable  
5 supplies used in the modification, replacement, repair, and  
6 maintenance of aircraft engines or power plants, whether such  
7 engines or power plants are installed or uninstalled upon any  
8 such aircraft. "Consumable supplies" include, but are not  
9 limited to, adhesive, tape, sandpaper, general purpose  
10 lubricants, cleaning solution, latex gloves, and protective  
11 films. This exemption applies only to those organizations that  
12 (i) hold an Air Agency Certificate and are empowered to operate  
13 an approved repair station by the Federal Aviation  
14 Administration, (ii) have a Class IV Rating, and (iii) conduct  
15 operations in accordance with Part 145 of the Federal Aviation  
16 Regulations. The exemption does not include aircraft operated  
17 by a commercial air carrier providing scheduled passenger air  
18 service pursuant to authority issued under Part 121 or Part 129  
19 of the Federal Aviation Regulations.

20 (36) Tangible personal property purchased by a  
21 public-facilities corporation, as described in Section  
22 11-65-10 of the Illinois Municipal Code, for purposes of  
23 constructing or furnishing a municipal convention hall, but  
24 only if the legal title to the municipal convention hall is  
25 transferred to the municipality without any further  
26 consideration by or on behalf of the municipality at the time

1 of the completion of the municipal convention hall or upon the  
2 retirement or redemption of any bonds or other debt instruments  
3 issued by the public-facilities corporation in connection with  
4 the development of the municipal convention hall. This  
5 exemption includes existing public-facilities corporations as  
6 provided in Section 11-65-25 of the Illinois Municipal Code.  
7 This paragraph is exempt from the provisions of Section 3-90.

8 (Source: P.A. 95-88, eff. 1-1-08; 95-538, eff. 1-1-08; 95-876,  
9 eff. 8-21-08; 96-116, eff. 7-31-09; 96-339, eff. 7-1-10;  
10 96-532, eff. 8-14-09; 96-759, eff. 1-1-10; 96-1000, eff.  
11 7-2-10.)

12 Section 10. The Service Use Tax Act is amended by changing  
13 Section 3-5 as follows:

14 (35 ILCS 110/3-5)

15 Sec. 3-5. Exemptions. Use of the following tangible  
16 personal property is exempt from the tax imposed by this Act:

17 (1) Personal property purchased from a corporation,  
18 society, association, foundation, institution, or  
19 organization, other than a limited liability company, that is  
20 organized and operated as a not-for-profit service enterprise  
21 for the benefit of persons 65 years of age or older if the  
22 personal property was not purchased by the enterprise for the  
23 purpose of resale by the enterprise.

24 (2) Personal property purchased by a non-profit Illinois

1 county fair association for use in conducting, operating, or  
2 promoting the county fair.

3 (3) Personal property purchased by a not-for-profit arts or  
4 cultural organization that establishes, by proof required by  
5 the Department by rule, that it has received an exemption under  
6 Section 501(c)(3) of the Internal Revenue Code and that is  
7 organized and operated primarily for the presentation or  
8 support of arts or cultural programming, activities, or  
9 services. These organizations include, but are not limited to,  
10 music and dramatic arts organizations such as symphony  
11 orchestras and theatrical groups, arts and cultural service  
12 organizations, local arts councils, visual arts organizations,  
13 and media arts organizations. On and after the effective date  
14 of this amendatory Act of the 92nd General Assembly, however,  
15 an entity otherwise eligible for this exemption shall not make  
16 tax-free purchases unless it has an active identification  
17 number issued by the Department.

18 (4) Legal tender, currency, medallions, or gold or silver  
19 coinage issued by the State of Illinois, the government of the  
20 United States of America, or the government of any foreign  
21 country, and bullion.

22 (5) Until July 1, 2003 and beginning again on September 1,  
23 2004 through August 30, 2014, graphic arts machinery and  
24 equipment, including repair and replacement parts, both new and  
25 used, and including that manufactured on special order or  
26 purchased for lease, certified by the purchaser to be used

1 primarily for graphic arts production. Equipment includes  
2 chemicals or chemicals acting as catalysts but only if the  
3 chemicals or chemicals acting as catalysts effect a direct and  
4 immediate change upon a graphic arts product.

5 (6) Personal property purchased from a teacher-sponsored  
6 student organization affiliated with an elementary or  
7 secondary school located in Illinois.

8 (7) Farm machinery and equipment, both new and used,  
9 including that manufactured on special order, certified by the  
10 purchaser to be used primarily for production agriculture or  
11 State or federal agricultural programs, including individual  
12 replacement parts for the machinery and equipment, including  
13 machinery and equipment purchased for lease, and including  
14 implements of husbandry defined in Section 1-130 of the  
15 Illinois Vehicle Code, farm machinery and agricultural  
16 chemical and fertilizer spreaders, and nurse wagons required to  
17 be registered under Section 3-809 of the Illinois Vehicle Code,  
18 but excluding other motor vehicles required to be registered  
19 under the Illinois Vehicle Code. Horticultural polyhouses or  
20 hoop houses used for propagating, growing, or overwintering  
21 plants shall be considered farm machinery and equipment under  
22 this item (7). Agricultural chemical tender tanks and dry boxes  
23 shall include units sold separately from a motor vehicle  
24 required to be licensed and units sold mounted on a motor  
25 vehicle required to be licensed if the selling price of the  
26 tender is separately stated.

1 Farm machinery and equipment shall include precision  
2 farming equipment that is installed or purchased to be  
3 installed on farm machinery and equipment including, but not  
4 limited to, tractors, harvesters, sprayers, planters, seeders,  
5 or spreaders. Precision farming equipment includes, but is not  
6 limited to, soil testing sensors, computers, monitors,  
7 software, global positioning and mapping systems, and other  
8 such equipment.

9 Farm machinery and equipment also includes computers,  
10 sensors, software, and related equipment used primarily in the  
11 computer-assisted operation of production agriculture  
12 facilities, equipment, and activities such as, but not limited  
13 to, the collection, monitoring, and correlation of animal and  
14 crop data for the purpose of formulating animal diets and  
15 agricultural chemicals. This item (7) is exempt from the  
16 provisions of Section 3-75.

17 (8) Fuel and petroleum products sold to or used by an air  
18 common carrier, certified by the carrier to be used for  
19 consumption, shipment, or storage in the conduct of its  
20 business as an air common carrier, for a flight destined for or  
21 returning from a location or locations outside the United  
22 States without regard to previous or subsequent domestic  
23 stopovers.

24 (9) Proceeds of mandatory service charges separately  
25 stated on customers' bills for the purchase and consumption of  
26 food and beverages acquired as an incident to the purchase of a

1 service from a serviceman, to the extent that the proceeds of  
2 the service charge are in fact turned over as tips or as a  
3 substitute for tips to the employees who participate directly  
4 in preparing, serving, hosting or cleaning up the food or  
5 beverage function with respect to which the service charge is  
6 imposed.

7 (10) Until July 1, 2003, oil field exploration, drilling,  
8 and production equipment, including (i) rigs and parts of rigs,  
9 rotary rigs, cable tool rigs, and workover rigs, (ii) pipe and  
10 tubular goods, including casing and drill strings, (iii) pumps  
11 and pump-jack units, (iv) storage tanks and flow lines, (v) any  
12 individual replacement part for oil field exploration,  
13 drilling, and production equipment, and (vi) machinery and  
14 equipment purchased for lease; but excluding motor vehicles  
15 required to be registered under the Illinois Vehicle Code.

16 (11) Proceeds from the sale of photoprocessing machinery  
17 and equipment, including repair and replacement parts, both new  
18 and used, including that manufactured on special order,  
19 certified by the purchaser to be used primarily for  
20 photoprocessing, and including photoprocessing machinery and  
21 equipment purchased for lease.

22 (12) Until July 1, 2003, coal exploration, mining,  
23 offhighway hauling, processing, maintenance, and reclamation  
24 equipment, including replacement parts and equipment, and  
25 including equipment purchased for lease, but excluding motor  
26 vehicles required to be registered under the Illinois Vehicle

1 Code.

2 (13) Semen used for artificial insemination of livestock  
3 for direct agricultural production.

4 (14) Horses, or interests in horses, registered with and  
5 meeting the requirements of any of the Arabian Horse Club  
6 Registry of America, Appaloosa Horse Club, American Quarter  
7 Horse Association, United States Trotting Association, or  
8 Jockey Club, as appropriate, used for purposes of breeding or  
9 racing for prizes. This item (14) is exempt from the provisions  
10 of Section 3-75, and the exemption provided for under this item  
11 (14) applies for all periods beginning May 30, 1995, but no  
12 claim for credit or refund is allowed on or after the effective  
13 date of this amendatory Act of the 95th General Assembly for  
14 such taxes paid during the period beginning May 30, 2000 and  
15 ending on the effective date of this amendatory Act of the 95th  
16 General Assembly.

17 (15) Computers and communications equipment utilized for  
18 any hospital purpose and equipment used in the diagnosis,  
19 analysis, or treatment of hospital patients purchased by a  
20 lessor who leases the equipment, under a lease of one year or  
21 longer executed or in effect at the time the lessor would  
22 otherwise be subject to the tax imposed by this Act, to a  
23 hospital that has been issued an active tax exemption  
24 identification number by the Department under Section 1g of the  
25 Retailers' Occupation Tax Act. If the equipment is leased in a  
26 manner that does not qualify for this exemption or is used in

1 any other non-exempt manner, the lessor shall be liable for the  
2 tax imposed under this Act or the Use Tax Act, as the case may  
3 be, based on the fair market value of the property at the time  
4 the non-qualifying use occurs. No lessor shall collect or  
5 attempt to collect an amount (however designated) that purports  
6 to reimburse that lessor for the tax imposed by this Act or the  
7 Use Tax Act, as the case may be, if the tax has not been paid by  
8 the lessor. If a lessor improperly collects any such amount  
9 from the lessee, the lessee shall have a legal right to claim a  
10 refund of that amount from the lessor. If, however, that amount  
11 is not refunded to the lessee for any reason, the lessor is  
12 liable to pay that amount to the Department.

13 (16) Personal property purchased by a lessor who leases the  
14 property, under a lease of one year or longer executed or in  
15 effect at the time the lessor would otherwise be subject to the  
16 tax imposed by this Act, to a governmental body that has been  
17 issued an active tax exemption identification number by the  
18 Department under Section 1g of the Retailers' Occupation Tax  
19 Act. If the property is leased in a manner that does not  
20 qualify for this exemption or is used in any other non-exempt  
21 manner, the lessor shall be liable for the tax imposed under  
22 this Act or the Use Tax Act, as the case may be, based on the  
23 fair market value of the property at the time the  
24 non-qualifying use occurs. No lessor shall collect or attempt  
25 to collect an amount (however designated) that purports to  
26 reimburse that lessor for the tax imposed by this Act or the

1 Use Tax Act, as the case may be, if the tax has not been paid by  
2 the lessor. If a lessor improperly collects any such amount  
3 from the lessee, the lessee shall have a legal right to claim a  
4 refund of that amount from the lessor. If, however, that amount  
5 is not refunded to the lessee for any reason, the lessor is  
6 liable to pay that amount to the Department.

7 (17) Beginning with taxable years ending on or after  
8 December 31, 1995 and ending with taxable years ending on or  
9 before December 31, 2004, personal property that is donated for  
10 disaster relief to be used in a State or federally declared  
11 disaster area in Illinois or bordering Illinois by a  
12 manufacturer or retailer that is registered in this State to a  
13 corporation, society, association, foundation, or institution  
14 that has been issued a sales tax exemption identification  
15 number by the Department that assists victims of the disaster  
16 who reside within the declared disaster area.

17 (18) Beginning with taxable years ending on or after  
18 December 31, 1995 and ending with taxable years ending on or  
19 before December 31, 2004, personal property that is used in the  
20 performance of infrastructure repairs in this State, including  
21 but not limited to municipal roads and streets, access roads,  
22 bridges, sidewalks, waste disposal systems, water and sewer  
23 line extensions, water distribution and purification  
24 facilities, storm water drainage and retention facilities, and  
25 sewage treatment facilities, resulting from a State or  
26 federally declared disaster in Illinois or bordering Illinois

1 when such repairs are initiated on facilities located in the  
2 declared disaster area within 6 months after the disaster.

3 (19) Beginning July 1, 1999, game or game birds purchased  
4 at a "game breeding and hunting preserve area" as that term is  
5 ~~or an "exotic game hunting area" as those terms are~~ used in the  
6 Wildlife Code ~~or at a hunting enclosure approved through rules~~  
7 ~~adopted by the Department of Natural Resources~~. This paragraph  
8 is exempt from the provisions of Section 3-75.

9 (20) A motor vehicle, as that term is defined in Section  
10 1-146 of the Illinois Vehicle Code, that is donated to a  
11 corporation, limited liability company, society, association,  
12 foundation, or institution that is determined by the Department  
13 to be organized and operated exclusively for educational  
14 purposes. For purposes of this exemption, "a corporation,  
15 limited liability company, society, association, foundation,  
16 or institution organized and operated exclusively for  
17 educational purposes" means all tax-supported public schools,  
18 private schools that offer systematic instruction in useful  
19 branches of learning by methods common to public schools and  
20 that compare favorably in their scope and intensity with the  
21 course of study presented in tax-supported schools, and  
22 vocational or technical schools or institutes organized and  
23 operated exclusively to provide a course of study of not less  
24 than 6 weeks duration and designed to prepare individuals to  
25 follow a trade or to pursue a manual, technical, mechanical,  
26 industrial, business, or commercial occupation.

1           (21) Beginning January 1, 2000, personal property,  
2 including food, purchased through fundraising events for the  
3 benefit of a public or private elementary or secondary school,  
4 a group of those schools, or one or more school districts if  
5 the events are sponsored by an entity recognized by the school  
6 district that consists primarily of volunteers and includes  
7 parents and teachers of the school children. This paragraph  
8 does not apply to fundraising events (i) for the benefit of  
9 private home instruction or (ii) for which the fundraising  
10 entity purchases the personal property sold at the events from  
11 another individual or entity that sold the property for the  
12 purpose of resale by the fundraising entity and that profits  
13 from the sale to the fundraising entity. This paragraph is  
14 exempt from the provisions of Section 3-75.

15           (22) Beginning January 1, 2000 and through December 31,  
16 2001, new or used automatic vending machines that prepare and  
17 serve hot food and beverages, including coffee, soup, and other  
18 items, and replacement parts for these machines. Beginning  
19 January 1, 2002 and through June 30, 2003, machines and parts  
20 for machines used in commercial, coin-operated amusement and  
21 vending business if a use or occupation tax is paid on the  
22 gross receipts derived from the use of the commercial,  
23 coin-operated amusement and vending machines. This paragraph  
24 is exempt from the provisions of Section 3-75.

25           (23) Beginning August 23, 2001 and through June 30, 2011,  
26 food for human consumption that is to be consumed off the

1 premises where it is sold (other than alcoholic beverages, soft  
2 drinks, and food that has been prepared for immediate  
3 consumption) and prescription and nonprescription medicines,  
4 drugs, medical appliances, and insulin, urine testing  
5 materials, syringes, and needles used by diabetics, for human  
6 use, when purchased for use by a person receiving medical  
7 assistance under Article V of the Illinois Public Aid Code who  
8 resides in a licensed long-term care facility, as defined in  
9 the Nursing Home Care Act, or in a licensed facility as defined  
10 in the MR/DD Community Care Act.

11 (24) Beginning on the effective date of this amendatory Act  
12 of the 92nd General Assembly, computers and communications  
13 equipment utilized for any hospital purpose and equipment used  
14 in the diagnosis, analysis, or treatment of hospital patients  
15 purchased by a lessor who leases the equipment, under a lease  
16 of one year or longer executed or in effect at the time the  
17 lessor would otherwise be subject to the tax imposed by this  
18 Act, to a hospital that has been issued an active tax exemption  
19 identification number by the Department under Section 1g of the  
20 Retailers' Occupation Tax Act. If the equipment is leased in a  
21 manner that does not qualify for this exemption or is used in  
22 any other nonexempt manner, the lessor shall be liable for the  
23 tax imposed under this Act or the Use Tax Act, as the case may  
24 be, based on the fair market value of the property at the time  
25 the nonqualifying use occurs. No lessor shall collect or  
26 attempt to collect an amount (however designated) that purports

1 to reimburse that lessor for the tax imposed by this Act or the  
2 Use Tax Act, as the case may be, if the tax has not been paid by  
3 the lessor. If a lessor improperly collects any such amount  
4 from the lessee, the lessee shall have a legal right to claim a  
5 refund of that amount from the lessor. If, however, that amount  
6 is not refunded to the lessee for any reason, the lessor is  
7 liable to pay that amount to the Department. This paragraph is  
8 exempt from the provisions of Section 3-75.

9 (25) Beginning on the effective date of this amendatory Act  
10 of the 92nd General Assembly, personal property purchased by a  
11 lessor who leases the property, under a lease of one year or  
12 longer executed or in effect at the time the lessor would  
13 otherwise be subject to the tax imposed by this Act, to a  
14 governmental body that has been issued an active tax exemption  
15 identification number by the Department under Section 1g of the  
16 Retailers' Occupation Tax Act. If the property is leased in a  
17 manner that does not qualify for this exemption or is used in  
18 any other nonexempt manner, the lessor shall be liable for the  
19 tax imposed under this Act or the Use Tax Act, as the case may  
20 be, based on the fair market value of the property at the time  
21 the nonqualifying use occurs. No lessor shall collect or  
22 attempt to collect an amount (however designated) that purports  
23 to reimburse that lessor for the tax imposed by this Act or the  
24 Use Tax Act, as the case may be, if the tax has not been paid by  
25 the lessor. If a lessor improperly collects any such amount  
26 from the lessee, the lessee shall have a legal right to claim a

1 refund of that amount from the lessor. If, however, that amount  
2 is not refunded to the lessee for any reason, the lessor is  
3 liable to pay that amount to the Department. This paragraph is  
4 exempt from the provisions of Section 3-75.

5 (26) Beginning January 1, 2008, tangible personal property  
6 used in the construction or maintenance of a community water  
7 supply, as defined under Section 3.145 of the Environmental  
8 Protection Act, that is operated by a not-for-profit  
9 corporation that holds a valid water supply permit issued under  
10 Title IV of the Environmental Protection Act. This paragraph is  
11 exempt from the provisions of Section 3-75.

12 (27) Beginning January 1, 2010, materials, parts,  
13 equipment, components, and furnishings incorporated into or  
14 upon an aircraft as part of the modification, refurbishment,  
15 completion, replacement, repair, or maintenance of the  
16 aircraft. This exemption includes consumable supplies used in  
17 the modification, refurbishment, completion, replacement,  
18 repair, and maintenance of aircraft, but excludes any  
19 materials, parts, equipment, components, and consumable  
20 supplies used in the modification, replacement, repair, and  
21 maintenance of aircraft engines or power plants, whether such  
22 engines or power plants are installed or uninstalled upon any  
23 such aircraft. "Consumable supplies" include, but are not  
24 limited to, adhesive, tape, sandpaper, general purpose  
25 lubricants, cleaning solution, latex gloves, and protective  
26 films. This exemption applies only to those organizations that

1 (i) hold an Air Agency Certificate and are empowered to operate  
2 an approved repair station by the Federal Aviation  
3 Administration, (ii) have a Class IV Rating, and (iii) conduct  
4 operations in accordance with Part 145 of the Federal Aviation  
5 Regulations. The exemption does not include aircraft operated  
6 by a commercial air carrier providing scheduled passenger air  
7 service pursuant to authority issued under Part 121 or Part 129  
8 of the Federal Aviation Regulations.

9 (28) Tangible personal property purchased by a  
10 public-facilities corporation, as described in Section  
11 11-65-10 of the Illinois Municipal Code, for purposes of  
12 constructing or furnishing a municipal convention hall, but  
13 only if the legal title to the municipal convention hall is  
14 transferred to the municipality without any further  
15 consideration by or on behalf of the municipality at the time  
16 of the completion of the municipal convention hall or upon the  
17 retirement or redemption of any bonds or other debt instruments  
18 issued by the public-facilities corporation in connection with  
19 the development of the municipal convention hall. This  
20 exemption includes existing public-facilities corporations as  
21 provided in Section 11-65-25 of the Illinois Municipal Code.  
22 This paragraph is exempt from the provisions of Section 3-75.

23 (Source: P.A. 95-88, eff. 1-1-08; 95-538, eff. 1-1-08; 95-876,  
24 eff. 8-21-08; 96-116, eff. 7-31-09; 96-339, eff. 7-1-10;  
25 96-532, eff. 8-14-09; 96-759, eff. 1-1-10; 96-1000, eff.  
26 7-2-10.)

1           Section 15. The Service Occupation Tax Act is amended by  
2 changing Section 3-5 as follows:

3           (35 ILCS 115/3-5)

4           Sec. 3-5. Exemptions. The following tangible personal  
5 property is exempt from the tax imposed by this Act:

6           (1) Personal property sold by a corporation, society,  
7 association, foundation, institution, or organization, other  
8 than a limited liability company, that is organized and  
9 operated as a not-for-profit service enterprise for the benefit  
10 of persons 65 years of age or older if the personal property  
11 was not purchased by the enterprise for the purpose of resale  
12 by the enterprise.

13           (2) Personal property purchased by a not-for-profit  
14 Illinois county fair association for use in conducting,  
15 operating, or promoting the county fair.

16           (3) Personal property purchased by any not-for-profit arts  
17 or cultural organization that establishes, by proof required by  
18 the Department by rule, that it has received an exemption under  
19 Section 501(c)(3) of the Internal Revenue Code and that is  
20 organized and operated primarily for the presentation or  
21 support of arts or cultural programming, activities, or  
22 services. These organizations include, but are not limited to,  
23 music and dramatic arts organizations such as symphony  
24 orchestras and theatrical groups, arts and cultural service

1 organizations, local arts councils, visual arts organizations,  
2 and media arts organizations. On and after the effective date  
3 of this amendatory Act of the 92nd General Assembly, however,  
4 an entity otherwise eligible for this exemption shall not make  
5 tax-free purchases unless it has an active identification  
6 number issued by the Department.

7 (4) Legal tender, currency, medallions, or gold or silver  
8 coinage issued by the State of Illinois, the government of the  
9 United States of America, or the government of any foreign  
10 country, and bullion.

11 (5) Until July 1, 2003 and beginning again on September 1,  
12 2004 through August 30, 2014, graphic arts machinery and  
13 equipment, including repair and replacement parts, both new and  
14 used, and including that manufactured on special order or  
15 purchased for lease, certified by the purchaser to be used  
16 primarily for graphic arts production. Equipment includes  
17 chemicals or chemicals acting as catalysts but only if the  
18 chemicals or chemicals acting as catalysts effect a direct and  
19 immediate change upon a graphic arts product.

20 (6) Personal property sold by a teacher-sponsored student  
21 organization affiliated with an elementary or secondary school  
22 located in Illinois.

23 (7) Farm machinery and equipment, both new and used,  
24 including that manufactured on special order, certified by the  
25 purchaser to be used primarily for production agriculture or  
26 State or federal agricultural programs, including individual

1 replacement parts for the machinery and equipment, including  
2 machinery and equipment purchased for lease, and including  
3 implements of husbandry defined in Section 1-130 of the  
4 Illinois Vehicle Code, farm machinery and agricultural  
5 chemical and fertilizer spreaders, and nurse wagons required to  
6 be registered under Section 3-809 of the Illinois Vehicle Code,  
7 but excluding other motor vehicles required to be registered  
8 under the Illinois Vehicle Code. Horticultural polyhouses or  
9 hoop houses used for propagating, growing, or overwintering  
10 plants shall be considered farm machinery and equipment under  
11 this item (7). Agricultural chemical tender tanks and dry boxes  
12 shall include units sold separately from a motor vehicle  
13 required to be licensed and units sold mounted on a motor  
14 vehicle required to be licensed if the selling price of the  
15 tender is separately stated.

16 Farm machinery and equipment shall include precision  
17 farming equipment that is installed or purchased to be  
18 installed on farm machinery and equipment including, but not  
19 limited to, tractors, harvesters, sprayers, planters, seeders,  
20 or spreaders. Precision farming equipment includes, but is not  
21 limited to, soil testing sensors, computers, monitors,  
22 software, global positioning and mapping systems, and other  
23 such equipment.

24 Farm machinery and equipment also includes computers,  
25 sensors, software, and related equipment used primarily in the  
26 computer-assisted operation of production agriculture

1 facilities, equipment, and activities such as, but not limited  
2 to, the collection, monitoring, and correlation of animal and  
3 crop data for the purpose of formulating animal diets and  
4 agricultural chemicals. This item (7) is exempt from the  
5 provisions of Section 3-55.

6 (8) Fuel and petroleum products sold to or used by an air  
7 common carrier, certified by the carrier to be used for  
8 consumption, shipment, or storage in the conduct of its  
9 business as an air common carrier, for a flight destined for or  
10 returning from a location or locations outside the United  
11 States without regard to previous or subsequent domestic  
12 stopovers.

13 (9) Proceeds of mandatory service charges separately  
14 stated on customers' bills for the purchase and consumption of  
15 food and beverages, to the extent that the proceeds of the  
16 service charge are in fact turned over as tips or as a  
17 substitute for tips to the employees who participate directly  
18 in preparing, serving, hosting or cleaning up the food or  
19 beverage function with respect to which the service charge is  
20 imposed.

21 (10) Until July 1, 2003, oil field exploration, drilling,  
22 and production equipment, including (i) rigs and parts of rigs,  
23 rotary rigs, cable tool rigs, and workover rigs, (ii) pipe and  
24 tubular goods, including casing and drill strings, (iii) pumps  
25 and pump-jack units, (iv) storage tanks and flow lines, (v) any  
26 individual replacement part for oil field exploration,

1 drilling, and production equipment, and (vi) machinery and  
2 equipment purchased for lease; but excluding motor vehicles  
3 required to be registered under the Illinois Vehicle Code.

4 (11) Photoprocessing machinery and equipment, including  
5 repair and replacement parts, both new and used, including that  
6 manufactured on special order, certified by the purchaser to be  
7 used primarily for photoprocessing, and including  
8 photoprocessing machinery and equipment purchased for lease.

9 (12) Until July 1, 2003, coal exploration, mining,  
10 offhighway hauling, processing, maintenance, and reclamation  
11 equipment, including replacement parts and equipment, and  
12 including equipment purchased for lease, but excluding motor  
13 vehicles required to be registered under the Illinois Vehicle  
14 Code.

15 (13) Beginning January 1, 1992 and through June 30, 2011,  
16 food for human consumption that is to be consumed off the  
17 premises where it is sold (other than alcoholic beverages, soft  
18 drinks and food that has been prepared for immediate  
19 consumption) and prescription and non-prescription medicines,  
20 drugs, medical appliances, and insulin, urine testing  
21 materials, syringes, and needles used by diabetics, for human  
22 use, when purchased for use by a person receiving medical  
23 assistance under Article V of the Illinois Public Aid Code who  
24 resides in a licensed long-term care facility, as defined in  
25 the Nursing Home Care Act, or in a licensed facility as defined  
26 in the MR/DD Community Care Act.

1           (14) Semen used for artificial insemination of livestock  
2 for direct agricultural production.

3           (15) Horses, or interests in horses, registered with and  
4 meeting the requirements of any of the Arabian Horse Club  
5 Registry of America, Appaloosa Horse Club, American Quarter  
6 Horse Association, United States Trotting Association, or  
7 Jockey Club, as appropriate, used for purposes of breeding or  
8 racing for prizes. This item (15) is exempt from the provisions  
9 of Section 3-55, and the exemption provided for under this item  
10 (15) applies for all periods beginning May 30, 1995, but no  
11 claim for credit or refund is allowed on or after January 1,  
12 2008 (the effective date of Public Act 95-88) for such taxes  
13 paid during the period beginning May 30, 2000 and ending on  
14 January 1, 2008 (the effective date of Public Act 95-88).

15           (16) Computers and communications equipment utilized for  
16 any hospital purpose and equipment used in the diagnosis,  
17 analysis, or treatment of hospital patients sold to a lessor  
18 who leases the equipment, under a lease of one year or longer  
19 executed or in effect at the time of the purchase, to a  
20 hospital that has been issued an active tax exemption  
21 identification number by the Department under Section 1g of the  
22 Retailers' Occupation Tax Act.

23           (17) Personal property sold to a lessor who leases the  
24 property, under a lease of one year or longer executed or in  
25 effect at the time of the purchase, to a governmental body that  
26 has been issued an active tax exemption identification number

1 by the Department under Section 1g of the Retailers' Occupation  
2 Tax Act.

3 (18) Beginning with taxable years ending on or after  
4 December 31, 1995 and ending with taxable years ending on or  
5 before December 31, 2004, personal property that is donated for  
6 disaster relief to be used in a State or federally declared  
7 disaster area in Illinois or bordering Illinois by a  
8 manufacturer or retailer that is registered in this State to a  
9 corporation, society, association, foundation, or institution  
10 that has been issued a sales tax exemption identification  
11 number by the Department that assists victims of the disaster  
12 who reside within the declared disaster area.

13 (19) Beginning with taxable years ending on or after  
14 December 31, 1995 and ending with taxable years ending on or  
15 before December 31, 2004, personal property that is used in the  
16 performance of infrastructure repairs in this State, including  
17 but not limited to municipal roads and streets, access roads,  
18 bridges, sidewalks, waste disposal systems, water and sewer  
19 line extensions, water distribution and purification  
20 facilities, storm water drainage and retention facilities, and  
21 sewage treatment facilities, resulting from a State or  
22 federally declared disaster in Illinois or bordering Illinois  
23 when such repairs are initiated on facilities located in the  
24 declared disaster area within 6 months after the disaster.

25 (20) Beginning July 1, 1999, game or game birds sold at a  
26 "game breeding and hunting preserve area" as that term is ~~or an~~

1 ~~"exotic game hunting area" as those terms are~~ used in the  
2 Wildlife Code ~~or at a hunting enclosure approved through rules~~  
3 ~~adopted by the Department of Natural Resources.~~ This paragraph  
4 is exempt from the provisions of Section 3-55.

5 (21) A motor vehicle, as that term is defined in Section  
6 1-146 of the Illinois Vehicle Code, that is donated to a  
7 corporation, limited liability company, society, association,  
8 foundation, or institution that is determined by the Department  
9 to be organized and operated exclusively for educational  
10 purposes. For purposes of this exemption, "a corporation,  
11 limited liability company, society, association, foundation,  
12 or institution organized and operated exclusively for  
13 educational purposes" means all tax-supported public schools,  
14 private schools that offer systematic instruction in useful  
15 branches of learning by methods common to public schools and  
16 that compare favorably in their scope and intensity with the  
17 course of study presented in tax-supported schools, and  
18 vocational or technical schools or institutes organized and  
19 operated exclusively to provide a course of study of not less  
20 than 6 weeks duration and designed to prepare individuals to  
21 follow a trade or to pursue a manual, technical, mechanical,  
22 industrial, business, or commercial occupation.

23 (22) Beginning January 1, 2000, personal property,  
24 including food, purchased through fundraising events for the  
25 benefit of a public or private elementary or secondary school,  
26 a group of those schools, or one or more school districts if

1 the events are sponsored by an entity recognized by the school  
2 district that consists primarily of volunteers and includes  
3 parents and teachers of the school children. This paragraph  
4 does not apply to fundraising events (i) for the benefit of  
5 private home instruction or (ii) for which the fundraising  
6 entity purchases the personal property sold at the events from  
7 another individual or entity that sold the property for the  
8 purpose of resale by the fundraising entity and that profits  
9 from the sale to the fundraising entity. This paragraph is  
10 exempt from the provisions of Section 3-55.

11 (23) Beginning January 1, 2000 and through December 31,  
12 2001, new or used automatic vending machines that prepare and  
13 serve hot food and beverages, including coffee, soup, and other  
14 items, and replacement parts for these machines. Beginning  
15 January 1, 2002 and through June 30, 2003, machines and parts  
16 for machines used in commercial, coin-operated amusement and  
17 vending business if a use or occupation tax is paid on the  
18 gross receipts derived from the use of the commercial,  
19 coin-operated amusement and vending machines. This paragraph  
20 is exempt from the provisions of Section 3-55.

21 (24) Beginning on the effective date of this amendatory Act  
22 of the 92nd General Assembly, computers and communications  
23 equipment utilized for any hospital purpose and equipment used  
24 in the diagnosis, analysis, or treatment of hospital patients  
25 sold to a lessor who leases the equipment, under a lease of one  
26 year or longer executed or in effect at the time of the

1 purchase, to a hospital that has been issued an active tax  
2 exemption identification number by the Department under  
3 Section 1g of the Retailers' Occupation Tax Act. This paragraph  
4 is exempt from the provisions of Section 3-55.

5 (25) Beginning on the effective date of this amendatory Act  
6 of the 92nd General Assembly, personal property sold to a  
7 lessor who leases the property, under a lease of one year or  
8 longer executed or in effect at the time of the purchase, to a  
9 governmental body that has been issued an active tax exemption  
10 identification number by the Department under Section 1g of the  
11 Retailers' Occupation Tax Act. This paragraph is exempt from  
12 the provisions of Section 3-55.

13 (26) Beginning on January 1, 2002 and through June 30,  
14 2011, tangible personal property purchased from an Illinois  
15 retailer by a taxpayer engaged in centralized purchasing  
16 activities in Illinois who will, upon receipt of the property  
17 in Illinois, temporarily store the property in Illinois (i) for  
18 the purpose of subsequently transporting it outside this State  
19 for use or consumption thereafter solely outside this State or  
20 (ii) for the purpose of being processed, fabricated, or  
21 manufactured into, attached to, or incorporated into other  
22 tangible personal property to be transported outside this State  
23 and thereafter used or consumed solely outside this State. The  
24 Director of Revenue shall, pursuant to rules adopted in  
25 accordance with the Illinois Administrative Procedure Act,  
26 issue a permit to any taxpayer in good standing with the

1 Department who is eligible for the exemption under this  
2 paragraph (26). The permit issued under this paragraph (26)  
3 shall authorize the holder, to the extent and in the manner  
4 specified in the rules adopted under this Act, to purchase  
5 tangible personal property from a retailer exempt from the  
6 taxes imposed by this Act. Taxpayers shall maintain all  
7 necessary books and records to substantiate the use and  
8 consumption of all such tangible personal property outside of  
9 the State of Illinois.

10 (27) Beginning January 1, 2008, tangible personal property  
11 used in the construction or maintenance of a community water  
12 supply, as defined under Section 3.145 of the Environmental  
13 Protection Act, that is operated by a not-for-profit  
14 corporation that holds a valid water supply permit issued under  
15 Title IV of the Environmental Protection Act. This paragraph is  
16 exempt from the provisions of Section 3-55.

17 (28) Tangible personal property sold to a  
18 public-facilities corporation, as described in Section  
19 11-65-10 of the Illinois Municipal Code, for purposes of  
20 constructing or furnishing a municipal convention hall, but  
21 only if the legal title to the municipal convention hall is  
22 transferred to the municipality without any further  
23 consideration by or on behalf of the municipality at the time  
24 of the completion of the municipal convention hall or upon the  
25 retirement or redemption of any bonds or other debt instruments  
26 issued by the public-facilities corporation in connection with

1 the development of the municipal convention hall. This  
2 exemption includes existing public-facilities corporations as  
3 provided in Section 11-65-25 of the Illinois Municipal Code.  
4 This paragraph is exempt from the provisions of Section 3-55.

5 (29) Beginning January 1, 2010, materials, parts,  
6 equipment, components, and furnishings incorporated into or  
7 upon an aircraft as part of the modification, refurbishment,  
8 completion, replacement, repair, or maintenance of the  
9 aircraft. This exemption includes consumable supplies used in  
10 the modification, refurbishment, completion, replacement,  
11 repair, and maintenance of aircraft, but excludes any  
12 materials, parts, equipment, components, and consumable  
13 supplies used in the modification, replacement, repair, and  
14 maintenance of aircraft engines or power plants, whether such  
15 engines or power plants are installed or uninstalled upon any  
16 such aircraft. "Consumable supplies" include, but are not  
17 limited to, adhesive, tape, sandpaper, general purpose  
18 lubricants, cleaning solution, latex gloves, and protective  
19 films. This exemption applies only to those organizations that  
20 (i) hold an Air Agency Certificate and are empowered to operate  
21 an approved repair station by the Federal Aviation  
22 Administration, (ii) have a Class IV Rating, and (iii) conduct  
23 operations in accordance with Part 145 of the Federal Aviation  
24 Regulations. The exemption does not include aircraft operated  
25 by a commercial air carrier providing scheduled passenger air  
26 service pursuant to authority issued under Part 121 or Part 129

1 of the Federal Aviation Regulations.

2 (Source: P.A. 95-88, eff. 1-1-08; 95-538, eff. 1-1-08; 95-876,  
3 eff. 8-21-08; 96-116, eff. 7-31-09; 96-339, eff. 7-1-10;  
4 96-532, eff. 8-14-09; 96-759, eff. 1-1-10; 96-1000, eff.  
5 7-2-10.)

6 Section 20. The Retailers' Occupation Tax Act is amended by  
7 changing Section 2-5 as follows:

8 (35 ILCS 120/2-5)

9 Sec. 2-5. Exemptions. Gross receipts from proceeds from the  
10 sale of the following tangible personal property are exempt  
11 from the tax imposed by this Act:

12 (1) Farm chemicals.

13 (2) Farm machinery and equipment, both new and used,  
14 including that manufactured on special order, certified by the  
15 purchaser to be used primarily for production agriculture or  
16 State or federal agricultural programs, including individual  
17 replacement parts for the machinery and equipment, including  
18 machinery and equipment purchased for lease, and including  
19 implements of husbandry defined in Section 1-130 of the  
20 Illinois Vehicle Code, farm machinery and agricultural  
21 chemical and fertilizer spreaders, and nurse wagons required to  
22 be registered under Section 3-809 of the Illinois Vehicle Code,  
23 but excluding other motor vehicles required to be registered  
24 under the Illinois Vehicle Code. Horticultural polyhouses or

1 hoop houses used for propagating, growing, or overwintering  
2 plants shall be considered farm machinery and equipment under  
3 this item (2). Agricultural chemical tender tanks and dry boxes  
4 shall include units sold separately from a motor vehicle  
5 required to be licensed and units sold mounted on a motor  
6 vehicle required to be licensed, if the selling price of the  
7 tender is separately stated.

8 Farm machinery and equipment shall include precision  
9 farming equipment that is installed or purchased to be  
10 installed on farm machinery and equipment including, but not  
11 limited to, tractors, harvesters, sprayers, planters, seeders,  
12 or spreaders. Precision farming equipment includes, but is not  
13 limited to, soil testing sensors, computers, monitors,  
14 software, global positioning and mapping systems, and other  
15 such equipment.

16 Farm machinery and equipment also includes computers,  
17 sensors, software, and related equipment used primarily in the  
18 computer-assisted operation of production agriculture  
19 facilities, equipment, and activities such as, but not limited  
20 to, the collection, monitoring, and correlation of animal and  
21 crop data for the purpose of formulating animal diets and  
22 agricultural chemicals. This item (7) is exempt from the  
23 provisions of Section 2-70.

24 (3) Until July 1, 2003, distillation machinery and  
25 equipment, sold as a unit or kit, assembled or installed by the  
26 retailer, certified by the user to be used only for the

1 production of ethyl alcohol that will be used for consumption  
2 as motor fuel or as a component of motor fuel for the personal  
3 use of the user, and not subject to sale or resale.

4 (4) Until July 1, 2003 and beginning again September 1,  
5 2004 through August 30, 2014, graphic arts machinery and  
6 equipment, including repair and replacement parts, both new and  
7 used, and including that manufactured on special order or  
8 purchased for lease, certified by the purchaser to be used  
9 primarily for graphic arts production. Equipment includes  
10 chemicals or chemicals acting as catalysts but only if the  
11 chemicals or chemicals acting as catalysts effect a direct and  
12 immediate change upon a graphic arts product.

13 (5) A motor vehicle of the first division, a motor vehicle  
14 of the second division that is a self contained motor vehicle  
15 designed or permanently converted to provide living quarters  
16 for recreational, camping, or travel use, with direct walk  
17 through access to the living quarters from the driver's seat,  
18 or a motor vehicle of the second division that is of the van  
19 configuration designed for the transportation of not less than  
20 7 nor more than 16 passengers, as defined in Section 1-146 of  
21 the Illinois Vehicle Code, that is used for automobile renting,  
22 as defined in the Automobile Renting Occupation and Use Tax  
23 Act. This paragraph is exempt from the provisions of Section  
24 2-70.

25 (6) Personal property sold by a teacher-sponsored student  
26 organization affiliated with an elementary or secondary school

1 located in Illinois.

2 (7) Until July 1, 2003, proceeds of that portion of the  
3 selling price of a passenger car the sale of which is subject  
4 to the Replacement Vehicle Tax.

5 (8) Personal property sold to an Illinois county fair  
6 association for use in conducting, operating, or promoting the  
7 county fair.

8 (9) Personal property sold to a not-for-profit arts or  
9 cultural organization that establishes, by proof required by  
10 the Department by rule, that it has received an exemption under  
11 Section 501(c)(3) of the Internal Revenue Code and that is  
12 organized and operated primarily for the presentation or  
13 support of arts or cultural programming, activities, or  
14 services. These organizations include, but are not limited to,  
15 music and dramatic arts organizations such as symphony  
16 orchestras and theatrical groups, arts and cultural service  
17 organizations, local arts councils, visual arts organizations,  
18 and media arts organizations. On and after the effective date  
19 of this amendatory Act of the 92nd General Assembly, however,  
20 an entity otherwise eligible for this exemption shall not make  
21 tax-free purchases unless it has an active identification  
22 number issued by the Department.

23 (10) Personal property sold by a corporation, society,  
24 association, foundation, institution, or organization, other  
25 than a limited liability company, that is organized and  
26 operated as a not-for-profit service enterprise for the benefit

1 of persons 65 years of age or older if the personal property  
2 was not purchased by the enterprise for the purpose of resale  
3 by the enterprise.

4 (11) Personal property sold to a governmental body, to a  
5 corporation, society, association, foundation, or institution  
6 organized and operated exclusively for charitable, religious,  
7 or educational purposes, or to a not-for-profit corporation,  
8 society, association, foundation, institution, or organization  
9 that has no compensated officers or employees and that is  
10 organized and operated primarily for the recreation of persons  
11 55 years of age or older. A limited liability company may  
12 qualify for the exemption under this paragraph only if the  
13 limited liability company is organized and operated  
14 exclusively for educational purposes. On and after July 1,  
15 1987, however, no entity otherwise eligible for this exemption  
16 shall make tax-free purchases unless it has an active  
17 identification number issued by the Department.

18 (12) Tangible personal property sold to interstate  
19 carriers for hire for use as rolling stock moving in interstate  
20 commerce or to lessors under leases of one year or longer  
21 executed or in effect at the time of purchase by interstate  
22 carriers for hire for use as rolling stock moving in interstate  
23 commerce and equipment operated by a telecommunications  
24 provider, licensed as a common carrier by the Federal  
25 Communications Commission, which is permanently installed in  
26 or affixed to aircraft moving in interstate commerce.

1           (12-5) On and after July 1, 2003 and through June 30, 2004,  
2 motor vehicles of the second division with a gross vehicle  
3 weight in excess of 8,000 pounds that are subject to the  
4 commercial distribution fee imposed under Section 3-815.1 of  
5 the Illinois Vehicle Code. Beginning on July 1, 2004 and  
6 through June 30, 2005, the use in this State of motor vehicles  
7 of the second division: (i) with a gross vehicle weight rating  
8 in excess of 8,000 pounds; (ii) that are subject to the  
9 commercial distribution fee imposed under Section 3-815.1 of  
10 the Illinois Vehicle Code; and (iii) that are primarily used  
11 for commercial purposes. Through June 30, 2005, this exemption  
12 applies to repair and replacement parts added after the initial  
13 purchase of such a motor vehicle if that motor vehicle is used  
14 in a manner that would qualify for the rolling stock exemption  
15 otherwise provided for in this Act. For purposes of this  
16 paragraph, "used for commercial purposes" means the  
17 transportation of persons or property in furtherance of any  
18 commercial or industrial enterprise whether for-hire or not.

19           (13) Proceeds from sales to owners, lessors, or shippers of  
20 tangible personal property that is utilized by interstate  
21 carriers for hire for use as rolling stock moving in interstate  
22 commerce and equipment operated by a telecommunications  
23 provider, licensed as a common carrier by the Federal  
24 Communications Commission, which is permanently installed in  
25 or affixed to aircraft moving in interstate commerce.

26           (14) Machinery and equipment that will be used by the

1 purchaser, or a lessee of the purchaser, primarily in the  
2 process of manufacturing or assembling tangible personal  
3 property for wholesale or retail sale or lease, whether the  
4 sale or lease is made directly by the manufacturer or by some  
5 other person, whether the materials used in the process are  
6 owned by the manufacturer or some other person, or whether the  
7 sale or lease is made apart from or as an incident to the  
8 seller's engaging in the service occupation of producing  
9 machines, tools, dies, jigs, patterns, gauges, or other similar  
10 items of no commercial value on special order for a particular  
11 purchaser.

12 (15) Proceeds of mandatory service charges separately  
13 stated on customers' bills for purchase and consumption of food  
14 and beverages, to the extent that the proceeds of the service  
15 charge are in fact turned over as tips or as a substitute for  
16 tips to the employees who participate directly in preparing,  
17 serving, hosting or cleaning up the food or beverage function  
18 with respect to which the service charge is imposed.

19 (16) Petroleum products sold to a purchaser if the seller  
20 is prohibited by federal law from charging tax to the  
21 purchaser.

22 (17) Tangible personal property sold to a common carrier by  
23 rail or motor that receives the physical possession of the  
24 property in Illinois and that transports the property, or  
25 shares with another common carrier in the transportation of the  
26 property, out of Illinois on a standard uniform bill of lading

1 showing the seller of the property as the shipper or consignor  
2 of the property to a destination outside Illinois, for use  
3 outside Illinois.

4 (18) Legal tender, currency, medallions, or gold or silver  
5 coinage issued by the State of Illinois, the government of the  
6 United States of America, or the government of any foreign  
7 country, and bullion.

8 (19) Until July 1 2003, oil field exploration, drilling,  
9 and production equipment, including (i) rigs and parts of rigs,  
10 rotary rigs, cable tool rigs, and workover rigs, (ii) pipe and  
11 tubular goods, including casing and drill strings, (iii) pumps  
12 and pump-jack units, (iv) storage tanks and flow lines, (v) any  
13 individual replacement part for oil field exploration,  
14 drilling, and production equipment, and (vi) machinery and  
15 equipment purchased for lease; but excluding motor vehicles  
16 required to be registered under the Illinois Vehicle Code.

17 (20) Photoprocessing machinery and equipment, including  
18 repair and replacement parts, both new and used, including that  
19 manufactured on special order, certified by the purchaser to be  
20 used primarily for photoprocessing, and including  
21 photoprocessing machinery and equipment purchased for lease.

22 (21) Until July 1, 2003, coal exploration, mining,  
23 offhighway hauling, processing, maintenance, and reclamation  
24 equipment, including replacement parts and equipment, and  
25 including equipment purchased for lease, but excluding motor  
26 vehicles required to be registered under the Illinois Vehicle

1 Code.

2 (22) Fuel and petroleum products sold to or used by an air  
3 carrier, certified by the carrier to be used for consumption,  
4 shipment, or storage in the conduct of its business as an air  
5 common carrier, for a flight destined for or returning from a  
6 location or locations outside the United States without regard  
7 to previous or subsequent domestic stopovers.

8 (23) A transaction in which the purchase order is received  
9 by a florist who is located outside Illinois, but who has a  
10 florist located in Illinois deliver the property to the  
11 purchaser or the purchaser's donee in Illinois.

12 (24) Fuel consumed or used in the operation of ships,  
13 barges, or vessels that are used primarily in or for the  
14 transportation of property or the conveyance of persons for  
15 hire on rivers bordering on this State if the fuel is delivered  
16 by the seller to the purchaser's barge, ship, or vessel while  
17 it is afloat upon that bordering river.

18 (25) Except as provided in item (25-5) of this Section, a  
19 motor vehicle sold in this State to a nonresident even though  
20 the motor vehicle is delivered to the nonresident in this  
21 State, if the motor vehicle is not to be titled in this State,  
22 and if a drive-away permit is issued to the motor vehicle as  
23 provided in Section 3-603 of the Illinois Vehicle Code or if  
24 the nonresident purchaser has vehicle registration plates to  
25 transfer to the motor vehicle upon returning to his or her home  
26 state. The issuance of the drive-away permit or having the

1 out-of-state registration plates to be transferred is prima  
2 facie evidence that the motor vehicle will not be titled in  
3 this State.

4 (25-5) The exemption under item (25) does not apply if the  
5 state in which the motor vehicle will be titled does not allow  
6 a reciprocal exemption for a motor vehicle sold and delivered  
7 in that state to an Illinois resident but titled in Illinois.  
8 The tax collected under this Act on the sale of a motor vehicle  
9 in this State to a resident of another state that does not  
10 allow a reciprocal exemption shall be imposed at a rate equal  
11 to the state's rate of tax on taxable property in the state in  
12 which the purchaser is a resident, except that the tax shall  
13 not exceed the tax that would otherwise be imposed under this  
14 Act. At the time of the sale, the purchaser shall execute a  
15 statement, signed under penalty of perjury, of his or her  
16 intent to title the vehicle in the state in which the purchaser  
17 is a resident within 30 days after the sale and of the fact of  
18 the payment to the State of Illinois of tax in an amount  
19 equivalent to the state's rate of tax on taxable property in  
20 his or her state of residence and shall submit the statement to  
21 the appropriate tax collection agency in his or her state of  
22 residence. In addition, the retailer must retain a signed copy  
23 of the statement in his or her records. Nothing in this item  
24 shall be construed to require the removal of the vehicle from  
25 this state following the filing of an intent to title the  
26 vehicle in the purchaser's state of residence if the purchaser

1 titles the vehicle in his or her state of residence within 30  
2 days after the date of sale. The tax collected under this Act  
3 in accordance with this item (25-5) shall be proportionately  
4 distributed as if the tax were collected at the 6.25% general  
5 rate imposed under this Act.

6 (25-7) Beginning on July 1, 2007, no tax is imposed under  
7 this Act on the sale of an aircraft, as defined in Section 3 of  
8 the Illinois Aeronautics Act, if all of the following  
9 conditions are met:

10 (1) the aircraft leaves this State within 15 days after  
11 the later of either the issuance of the final billing for  
12 the sale of the aircraft, or the authorized approval for  
13 return to service, completion of the maintenance record  
14 entry, and completion of the test flight and ground test  
15 for inspection, as required by 14 C.F.R. 91.407;

16 (2) the aircraft is not based or registered in this  
17 State after the sale of the aircraft; and

18 (3) the seller retains in his or her books and records  
19 and provides to the Department a signed and dated  
20 certification from the purchaser, on a form prescribed by  
21 the Department, certifying that the requirements of this  
22 item (25-7) are met. The certificate must also include the  
23 name and address of the purchaser, the address of the  
24 location where the aircraft is to be titled or registered,  
25 the address of the primary physical location of the  
26 aircraft, and other information that the Department may

1 reasonably require.

2 For purposes of this item (25-7):

3 "Based in this State" means hangared, stored, or otherwise  
4 used, excluding post-sale customizations as defined in this  
5 Section, for 10 or more days in each 12-month period  
6 immediately following the date of the sale of the aircraft.

7 "Registered in this State" means an aircraft registered  
8 with the Department of Transportation, Aeronautics Division,  
9 or titled or registered with the Federal Aviation  
10 Administration to an address located in this State.

11 This paragraph (25-7) is exempt from the provisions of  
12 Section 2-70.

13 (26) Semen used for artificial insemination of livestock  
14 for direct agricultural production.

15 (27) Horses, or interests in horses, registered with and  
16 meeting the requirements of any of the Arabian Horse Club  
17 Registry of America, Appaloosa Horse Club, American Quarter  
18 Horse Association, United States Trotting Association, or  
19 Jockey Club, as appropriate, used for purposes of breeding or  
20 racing for prizes. This item (27) is exempt from the provisions  
21 of Section 2-70, and the exemption provided for under this item  
22 (27) applies for all periods beginning May 30, 1995, but no  
23 claim for credit or refund is allowed on or after January 1,  
24 2008 (the effective date of Public Act 95-88) for such taxes  
25 paid during the period beginning May 30, 2000 and ending on  
26 January 1, 2008 (the effective date of Public Act 95-88).

1           (28) Computers and communications equipment utilized for  
2 any hospital purpose and equipment used in the diagnosis,  
3 analysis, or treatment of hospital patients sold to a lessor  
4 who leases the equipment, under a lease of one year or longer  
5 executed or in effect at the time of the purchase, to a  
6 hospital that has been issued an active tax exemption  
7 identification number by the Department under Section 1g of  
8 this Act.

9           (29) Personal property sold to a lessor who leases the  
10 property, under a lease of one year or longer executed or in  
11 effect at the time of the purchase, to a governmental body that  
12 has been issued an active tax exemption identification number  
13 by the Department under Section 1g of this Act.

14           (30) Beginning with taxable years ending on or after  
15 December 31, 1995 and ending with taxable years ending on or  
16 before December 31, 2004, personal property that is donated for  
17 disaster relief to be used in a State or federally declared  
18 disaster area in Illinois or bordering Illinois by a  
19 manufacturer or retailer that is registered in this State to a  
20 corporation, society, association, foundation, or institution  
21 that has been issued a sales tax exemption identification  
22 number by the Department that assists victims of the disaster  
23 who reside within the declared disaster area.

24           (31) Beginning with taxable years ending on or after  
25 December 31, 1995 and ending with taxable years ending on or  
26 before December 31, 2004, personal property that is used in the

1 performance of infrastructure repairs in this State, including  
2 but not limited to municipal roads and streets, access roads,  
3 bridges, sidewalks, waste disposal systems, water and sewer  
4 line extensions, water distribution and purification  
5 facilities, storm water drainage and retention facilities, and  
6 sewage treatment facilities, resulting from a State or  
7 federally declared disaster in Illinois or bordering Illinois  
8 when such repairs are initiated on facilities located in the  
9 declared disaster area within 6 months after the disaster.

10 (32) Beginning July 1, 1999, game or game birds sold at a  
11 "game breeding and hunting preserve area" as that term is ~~or an~~  
12 ~~"exotic game hunting area" as those terms are~~ used in the  
13 Wildlife Code ~~or at a hunting enclosure approved through rules~~  
14 ~~adopted by the Department of Natural Resources~~. This paragraph  
15 is exempt from the provisions of Section 2-70.

16 (33) A motor vehicle, as that term is defined in Section  
17 1-146 of the Illinois Vehicle Code, that is donated to a  
18 corporation, limited liability company, society, association,  
19 foundation, or institution that is determined by the Department  
20 to be organized and operated exclusively for educational  
21 purposes. For purposes of this exemption, "a corporation,  
22 limited liability company, society, association, foundation,  
23 or institution organized and operated exclusively for  
24 educational purposes" means all tax-supported public schools,  
25 private schools that offer systematic instruction in useful  
26 branches of learning by methods common to public schools and

1 that compare favorably in their scope and intensity with the  
2 course of study presented in tax-supported schools, and  
3 vocational or technical schools or institutes organized and  
4 operated exclusively to provide a course of study of not less  
5 than 6 weeks duration and designed to prepare individuals to  
6 follow a trade or to pursue a manual, technical, mechanical,  
7 industrial, business, or commercial occupation.

8 (34) Beginning January 1, 2000, personal property,  
9 including food, purchased through fundraising events for the  
10 benefit of a public or private elementary or secondary school,  
11 a group of those schools, or one or more school districts if  
12 the events are sponsored by an entity recognized by the school  
13 district that consists primarily of volunteers and includes  
14 parents and teachers of the school children. This paragraph  
15 does not apply to fundraising events (i) for the benefit of  
16 private home instruction or (ii) for which the fundraising  
17 entity purchases the personal property sold at the events from  
18 another individual or entity that sold the property for the  
19 purpose of resale by the fundraising entity and that profits  
20 from the sale to the fundraising entity. This paragraph is  
21 exempt from the provisions of Section 2-70.

22 (35) Beginning January 1, 2000 and through December 31,  
23 2001, new or used automatic vending machines that prepare and  
24 serve hot food and beverages, including coffee, soup, and other  
25 items, and replacement parts for these machines. Beginning  
26 January 1, 2002 and through June 30, 2003, machines and parts

1 for machines used in commercial, coin-operated amusement and  
2 vending business if a use or occupation tax is paid on the  
3 gross receipts derived from the use of the commercial,  
4 coin-operated amusement and vending machines. This paragraph  
5 is exempt from the provisions of Section 2-70.

6 (35-5) Beginning August 23, 2001 and through June 30, 2011,  
7 food for human consumption that is to be consumed off the  
8 premises where it is sold (other than alcoholic beverages, soft  
9 drinks, and food that has been prepared for immediate  
10 consumption) and prescription and nonprescription medicines,  
11 drugs, medical appliances, and insulin, urine testing  
12 materials, syringes, and needles used by diabetics, for human  
13 use, when purchased for use by a person receiving medical  
14 assistance under Article V of the Illinois Public Aid Code who  
15 resides in a licensed long-term care facility, as defined in  
16 the Nursing Home Care Act, or a licensed facility as defined in  
17 the MR/DD Community Care Act.

18 (36) Beginning August 2, 2001, computers and  
19 communications equipment utilized for any hospital purpose and  
20 equipment used in the diagnosis, analysis, or treatment of  
21 hospital patients sold to a lessor who leases the equipment,  
22 under a lease of one year or longer executed or in effect at  
23 the time of the purchase, to a hospital that has been issued an  
24 active tax exemption identification number by the Department  
25 under Section 1g of this Act. This paragraph is exempt from the  
26 provisions of Section 2-70.

1           (37) Beginning August 2, 2001, personal property sold to a  
2           lessor who leases the property, under a lease of one year or  
3           longer executed or in effect at the time of the purchase, to a  
4           governmental body that has been issued an active tax exemption  
5           identification number by the Department under Section 1g of  
6           this Act. This paragraph is exempt from the provisions of  
7           Section 2-70.

8           (38) Beginning on January 1, 2002 and through June 30,  
9           2011, tangible personal property purchased from an Illinois  
10          retailer by a taxpayer engaged in centralized purchasing  
11          activities in Illinois who will, upon receipt of the property  
12          in Illinois, temporarily store the property in Illinois (i) for  
13          the purpose of subsequently transporting it outside this State  
14          for use or consumption thereafter solely outside this State or  
15          (ii) for the purpose of being processed, fabricated, or  
16          manufactured into, attached to, or incorporated into other  
17          tangible personal property to be transported outside this State  
18          and thereafter used or consumed solely outside this State. The  
19          Director of Revenue shall, pursuant to rules adopted in  
20          accordance with the Illinois Administrative Procedure Act,  
21          issue a permit to any taxpayer in good standing with the  
22          Department who is eligible for the exemption under this  
23          paragraph (38). The permit issued under this paragraph (38)  
24          shall authorize the holder, to the extent and in the manner  
25          specified in the rules adopted under this Act, to purchase  
26          tangible personal property from a retailer exempt from the

1 taxes imposed by this Act. Taxpayers shall maintain all  
2 necessary books and records to substantiate the use and  
3 consumption of all such tangible personal property outside of  
4 the State of Illinois.

5 (39) Beginning January 1, 2008, tangible personal property  
6 used in the construction or maintenance of a community water  
7 supply, as defined under Section 3.145 of the Environmental  
8 Protection Act, that is operated by a not-for-profit  
9 corporation that holds a valid water supply permit issued under  
10 Title IV of the Environmental Protection Act. This paragraph is  
11 exempt from the provisions of Section 2-70.

12 (40) Beginning January 1, 2010, materials, parts,  
13 equipment, components, and furnishings incorporated into or  
14 upon an aircraft as part of the modification, refurbishment,  
15 completion, replacement, repair, or maintenance of the  
16 aircraft. This exemption includes consumable supplies used in  
17 the modification, refurbishment, completion, replacement,  
18 repair, and maintenance of aircraft, but excludes any  
19 materials, parts, equipment, components, and consumable  
20 supplies used in the modification, replacement, repair, and  
21 maintenance of aircraft engines or power plants, whether such  
22 engines or power plants are installed or uninstalled upon any  
23 such aircraft. "Consumable supplies" include, but are not  
24 limited to, adhesive, tape, sandpaper, general purpose  
25 lubricants, cleaning solution, latex gloves, and protective  
26 films. This exemption applies only to those organizations that

1 (i) hold an Air Agency Certificate and are empowered to operate  
2 an approved repair station by the Federal Aviation  
3 Administration, (ii) have a Class IV Rating, and (iii) conduct  
4 operations in accordance with Part 145 of the Federal Aviation  
5 Regulations. The exemption does not include aircraft operated  
6 by a commercial air carrier providing scheduled passenger air  
7 service pursuant to authority issued under Part 121 or Part 129  
8 of the Federal Aviation Regulations.

9 (41) Tangible personal property sold to a  
10 public-facilities corporation, as described in Section  
11 11-65-10 of the Illinois Municipal Code, for purposes of  
12 constructing or furnishing a municipal convention hall, but  
13 only if the legal title to the municipal convention hall is  
14 transferred to the municipality without any further  
15 consideration by or on behalf of the municipality at the time  
16 of the completion of the municipal convention hall or upon the  
17 retirement or redemption of any bonds or other debt instruments  
18 issued by the public-facilities corporation in connection with  
19 the development of the municipal convention hall. This  
20 exemption includes existing public-facilities corporations as  
21 provided in Section 11-65-25 of the Illinois Municipal Code.  
22 This paragraph is exempt from the provisions of Section 2-70.

23 (Source: P.A. 95-88, eff. 1-1-08; 95-233, eff. 8-16-07; 95-304,  
24 eff. 8-20-07; 95-538, eff. 1-1-08; 95-707, eff. 1-11-08;  
25 95-876, eff. 8-21-08; 96-116, eff. 7-31-09; 96-339, eff.  
26 7-1-10; 96-532, eff. 8-14-09; 96-759, eff. 1-1-10; 96-1000,

1 eff. 7-2-10.)

2 Section 25. The Wildlife Code is amended by changing  
3 Sections 1.2s, 1.2t, 2.2, 2.3 and 3.5 and by adding Section  
4 2.2a as follows:

5 (520 ILCS 5/1.2s) (from Ch. 61, par. 1.2s)

6 Sec. 1.2s. "Wild" means not ordinarily domesticated, and  
7 ordinarily living unconfined in a state of nature without the  
8 care of man.

9 (Source: P.A. 85-152.)

10 (520 ILCS 5/1.2t) (from Ch. 61, par. 1.2t)

11 Sec. 1.2t. "Wildlife" means any bird or mammal that are by  
12 nature wild by way of distinction from those that are naturally  
13 tame and are ordinarily living unconfined in a state of nature  
14 without the care of man ~~including all species covered by this~~  
15 ~~Act~~.

16 (Source: P.A. 81-382.)

17 (520 ILCS 5/2.2) (from Ch. 61, par. 2.2)

18 Sec. 2.2. This Act shall apply only to the wild birds and  
19 parts of wild birds (including, but not limited to, their nests  
20 and eggs), and wild mammals and parts of wild mammals, which  
21 shall include their green hides, in the State of Illinois, or  
22 which may be brought into the State, ~~, that are hereby defined~~

1 ~~as follows:~~

2 Wildlife protected by this Act, hereby defined as protected  
3 species, include the following wild species and all wild  
4 species contained in listed families, including, but not  
5 limited to, groups of wild species preceding each family name:  
6 ~~All birds, both game and non game~~ (except the House Sparrow,  
7 Passer domesticus; European Starling, Sturnus vulgaris; and  
8 Rock Pigeon, ~~Dove or~~ Domestic Pigeon, Columba livia; Purple  
9 Swamphen, Porphyrio porphyrio; or Muscovy Duck, Cairina  
10 moschata). GAME BIRDS-Ruffed grouse, Bonasa umbellus;  
11 Sharp-tailed grouse, Tympanuchus ~~Pediocetes~~ phasianellus;  
12 Northern Bobwhite quail, Colinus virginianus; Gray Hungarian  
13 Partridge, Perdix perdix; Chukar Partridge, Alectoris chukar  
14 ~~gracca~~; Ring-necked Pheasant, Phasianus colchicus; Greater  
15 Prairie Chicken, Tympanuchus cupido; Wild Turkey, Meleagris  
16 gallopavo. MIGRATORY GAME BIRDS-Waterfowl including brant,  
17 ~~wild ducks, geese,~~ and swans, Anatidae; wild species of the  
18 families Rallidae, Scolopacidae, Columbidae, and Corvidae that  
19 may be legally hunted as provided for in Section 2.18 of this  
20 Act ~~rails, gallinules and coots, Rallidae; snipe, Gallinago~~  
21 ~~gallinago; woodcock, Scolopax minor; pigeons, including doves~~  
22 ~~and wild pigeons (except domestic pigeons), Columbidae; and~~  
23 ~~erows, Corvidae~~. RESIDENT AND MIGRATORY NON-GAME BIRDS-Loons,  
24 Gaviidae; grebes, Podicipedidae; pelicans, Pelecanidae;  
25 gannets, Sulidae; cormorants, Phalacrocoracidae; anhingas,  
26 Anhingidae; frigatebirds, Fregatidae; herons, bitterns and

1 egrets, Ardeidae; ibises and spoonbills, Threskiornithidae;  
2 storks, Ciconiidae; vultures, Cathartidae; kites, hawks,  
3 ospreys, and eagles, Accipitridae; ~~ospreys, Pandionidae;~~  
4 falcons, merlins, and kestrels ~~including the Peregrine Falcon,~~  
5 Falconidae; rails, gallinules, and moorhens, which may not be  
6 legally hunted, Rallidae; cranes, Gruidae; ~~rails and~~  
7 ~~gallinules, Rallidae;~~ all shorebirds that may not be legally  
8 hunted, of the families Charadriidae, Scolopacidae, and  
9 Recurvirostridae ~~and Phalaropodidae; jaegers, Stercorariidae;~~  
10 gulls, ~~and~~ terns, jaegers, skimmers, and kittiwakes, Laridae;  
11 dovekies and murrelets, Alcidae; doves and pigeons, which may  
12 not be legally hunted, Columbidae; cuckoos and anis, Cuculidae;  
13 owls, Tytonidae and Strigidae; whip-poor-wills,  
14 chuck-will's-widows, and nighthawks, Caprimulgidae; swifts,  
15 Apodidae; hummingbirds, Trochilidae, Kingfishers, Alcedinidae;  
16 woodpeckers, flickers, and sapsuckers, Picidae; kingbirds,  
17 pewees, phoebes, and flycatchers, Tyrannidae shrikes,  
18 Laniidae; vireos, Vireonidae; magpies, ravens, and jays,  
19 Corvidae; larks, Alaudidae; swallows and martins,  
20 Hirundinidae; ~~crow, magpies and jays, Corvidae;~~ chickadees  
21 and titmice, Paridae; nuthatches, Sittidae; creepers,  
22 Certhiidae; wrens, Troglodytidae; kinglets, Regulidae;  
23 gnatcatchers, Sylviidae ~~mockingbirds, catbirds and thrashers,~~  
24 ~~Mimidae;~~ robins, bluebirds, solitaires, veerys, and thrushes,  
25 Turdidae; mockingbirds, catbirds, and thrashers, Mimidae  
26 ~~gnatcatchers and kinglets, Sylviidae;~~ pipits, Motacillidae;

1 waxwings, Bombycillidae; ~~shrikes, Laniidae; vireos,~~  
2 ~~Vireonidae;~~ warblers, parulas, redstarts, ovenbirds,  
3 waterthrushes, yellowthroats, and chats, Parulidae; tanagers,  
4 Thraupidae; towhees, longspurs, sparrows, buntings, and  
5 juncos, Emberizidae; dickcissels, cardinals, buntings, and  
6 grosbeaks, Cardinalidae ~~European Tree Sparrow, Passer~~  
7 ~~montanus;~~ blackbirds, meadowlarks, bobolinks, grackles,  
8 cowbirds, and orioles, Icteridae; ~~tanagers, thraupidae;~~  
9 ~~cardinals,~~ grosbeaks, finches, crossbills, redpolls, towhees,  
10 ~~dickcissels, sparrows, juncos, buntings~~ and siskins longspurs,  
11 Fringillidae. GAME MAMMALS-Woodchuck, Marmota monax; Gray  
12 squirrel, Sciurus carolinensis; Fox squirrel, Sciurus niger;  
13 ~~White-tailed jackrabbit, Lepus townsendii;~~ Eastern cottontail,  
14 Sylvilagus floridanus; Swamp rabbit, Sylvilagus aquaticus;  
15 White-tailed deer, Odocoileus virginianus. FUR-BEARING  
16 MAMMALS-Muskrat, Ondatra zibethicus; Beaver, Castor  
17 canadensis; Raccoon, Procyon lotor; Opossum, Didelphis  
18 virginiana ~~marsupialis;~~ Least weasel, Mustela nivalis ~~rixosa;~~  
19 Long-tailed weasel, Mustela frenata; Mink, Mustela vison;  
20 River otter, Lontra ~~Lutra~~ canadensis; Striped skunk, Mephitis  
21 mephitis; Badger, Taxidea taxus; Red fox, Vulpes vulpes; Gray  
22 fox, Urocyon cinereoargenteus ~~cinereoargenteus;~~ Coyote, Canis  
23 latrans; Bobcat, Lynx rufus. OTHER MAMMALS-Flying squirrel,  
24 Glaucomys volans; Red squirrel, Tamiasciurus hudsonicus;  
25 Eastern Woodrat, Neotoma floridana; Golden Mouse, Ochrotomys  
26 nuttalli; Rice Rat, Oryzomys palustris; Franklin's Ground

1 Squirrel, Spermophilus franklinii; Bats, Vespertilionidae.

2 It shall be unlawful for any person at any time to take,  
3 possess, sell, or offer for sale, propagate, or release into  
4 the wild, any of these wild birds (dead or alive) and parts of  
5 wild birds (including, but not limited to, their nests and  
6 eggs), wild mammals (dead or alive) and parts of wild mammals,  
7 including their green hides contrary to the provisions of this  
8 Act. However, nothing in this Act shall prohibit bona-fide  
9 public or state scientific, educational or zoological  
10 institutions from receiving, holding and displaying protected  
11 species ~~wildlife specimens~~ that were salvaged or legally  
12 obtained.

13 ~~It shall be unlawful for any person to bring into the State~~  
14 ~~of Illinois for the purpose of holding, releasing, propagating~~  
15 ~~or selling any other living wild animal not covered by this Act~~  
16 ~~without first obtaining a permit from the Director. The permit~~  
17 ~~shall be granted only upon satisfactory proof that the specific~~  
18 ~~animals intended to be imported are free of communicable~~  
19 ~~disease at the time of importation, will not become a nuisance,~~  
20 ~~and will not cause damage to any existing wild or domestic~~  
21 ~~species. Application for this permit shall be filed with the~~  
22 ~~Director not less than 30 days in advance of the proposed date~~  
23 ~~of importation. The Director may incorporate in the permit any~~  
24 ~~restrictions as he may deem appropriate. These provisions shall~~  
25 ~~not apply to any animal imported into this State for the~~  
26 ~~purpose of being confined and exhibited in any zoo or other~~

1 ~~public display of animals nor to any other animals or groups of~~  
2 ~~animals that the Department of Natural Resources may exempt by~~  
3 ~~administrative rule.~~

4 It shall be unlawful for any person to take any other  
5 living wildlife ~~wild~~ animal not covered by this Act without the  
6 permission of the landowner or tenant.

7 (Source: P.A. 95-331, eff. 8-21-07.)

8 (520 ILCS 5/2.2a new)

9 Sec. 2.2a. Invasive and exotic wild animals. The Department  
10 may prohibit or limit the importation, possession, release into  
11 the wild, take, commercialization of take, sale, and  
12 propagation of wild mammals, wild birds, and feral livestock  
13 that are not defined as protected species in Section 2.2 of  
14 this Act, to reduce risks of communicable diseases, nuisances,  
15 and damages to wild or domestic species, agricultural crops,  
16 property, and environment. The Department shall set forth  
17 applicable regulations in an administrative rule. Nothing in  
18 this Act shall prohibit bona fide public or State scientific,  
19 educational, or zoological institutions from receiving,  
20 holding, and displaying unprotected species that were salvaged  
21 or legally obtained.

22 Nothing in this Section shall be construed to criminalize  
23 the accidental escape of domestic livestock.

24 (520 ILCS 5/2.3) (from Ch. 61, par. 2.3)

1           Sec. 2.3. Release of Wildlife - Permission. It shall be  
2 unlawful to release from captivity any live bird or mammal,  
3 either indigenous or non-indigenous in this State and that is  
4 ordinarily considered a wildlife species ~~protected by this Act,~~  
5 except as provided in Sections 2.2, 2.4, 2.34, 2.37, 3.23 and  
6 3.29, anywhere in this State without first securing the written  
7 permission of the Department to do so. The Department may set  
8 forth applicable regulations by administrative rule.

9           (Source: P.A. 84-150.)

10           (520 ILCS 5/3.5) (from Ch. 61, par. 3.5)

11           Sec. 3.5. Penalties; probation.

12           (a) Any person who violates any of the provisions of  
13 Section 2.36a, including administrative rules, shall be guilty  
14 of a Class 3 felony, except as otherwise provided in subsection  
15 (b) of this Section and subsection (a) of Section 2.36a.

16           (b) Whenever any person who has not previously been  
17 convicted of, or placed on probation or court supervision for,  
18 any offense under Section 1.22, 2.36, or 2.36a or subsection  
19 (i) or (cc) of Section 2.33, the court may, without entering a  
20 judgment and with the person's consent, sentence the person to  
21 probation for a violation of Section 2.36a.

22           (1) When a person is placed on probation, the court  
23 shall enter an order specifying a period of probation of 24  
24 months and shall defer further proceedings in the case  
25 until the conclusion of the period or until the filing of a

1 petition alleging violation of a term or condition of  
2 probation.

3 (2) The conditions of probation shall be that the  
4 person:

5 (A) Not violate any criminal statute of any  
6 jurisdiction.

7 (B) Perform no less than 30 hours of community  
8 service, provided community service is available in  
9 the jurisdiction and is funded and approved by the  
10 county board.

11 (3) The court may, in addition to other conditions:

12 (A) Require that the person make a report to and  
13 appear in person before or participate with the court  
14 or courts, person, or social service agency as directed  
15 by the court in the order of probation.

16 (B) Require that the person pay a fine and costs.

17 (C) Require that the person refrain from  
18 possessing a firearm or other dangerous weapon.

19 (D) Prohibit the person from associating with any  
20 person who is actively engaged in any of the activities  
21 regulated by the permits issued or privileges granted  
22 by the Department of Natural Resources.

23 (4) Upon violation of a term or condition of probation,  
24 the court may enter a judgment on its original finding of  
25 guilt and proceed as otherwise provided.

26 (5) Upon fulfillment of the terms and conditions of

1           probation, the court shall discharge the person and dismiss  
2           the proceedings against the person.

3           (6) A disposition of probation is considered to be a  
4           conviction for the purposes of imposing the conditions of  
5           probation, for appeal, and for administrative revocation  
6           and suspension of licenses and privileges; however,  
7           discharge and dismissal under this Section is not a  
8           conviction for purposes of disqualification or  
9           disabilities imposed by law upon conviction of a crime.

10          (7) Discharge and dismissal under this Section may  
11          occur only once with respect to any person.

12          (8) If a person is convicted of an offense under this  
13          Act within 5 years subsequent to a discharge and dismissal  
14          under this Section, the discharge and dismissal under this  
15          Section shall be admissible in the sentencing proceeding  
16          for that conviction as a factor in aggravation.

17          (9) The Circuit Clerk shall notify the Department of  
18          State Police of all persons convicted of or placed under  
19          probation for violations of Section 2.36a.

20          (c) Any person who violates any of the provisions of  
21          Sections 2.9, 2.11, 2.16, 2.18, 2.24, 2.25, 2.26, 2.29, 2.30,  
22          2.31, 2.32, 2.33 (except subsections (g), (i), (o), (p), (y),  
23          and (cc)), 2.33-1, 2.33a, 3.3, 3.4, 3.11 through 3.16, 3.19,  
24          3.20, 3.21 (except subsections (b), (c), (d), (e), (f), (f.5),  
25          (g), (h), and (i)), 3.24, 3.25, and 3.26 (except subsection  
26          (f)), including administrative rules, shall be guilty of a

1 Class B misdemeanor.

2 A person who violates Section 2.33b by using any computer  
3 software or service to remotely control a weapon that takes  
4 wildlife by remote operation is guilty of a Class B  
5 misdemeanor. A person who violates Section 2.33b by  
6 facilitating a violation of Section 2.33b, including an owner  
7 of land in which remote control hunting occurs, a computer  
8 programmer who designs a program or software to facilitate  
9 remote control hunting, or a person who provides weapons or  
10 equipment to facilitate remote control hunting, is guilty of a  
11 Class A misdemeanor.

12 Any person who violates any of the provisions of Sections  
13 1.22, 2.2a, 2.3, 2.4, 2.36 and 2.38, including administrative  
14 rules, shall be guilty of a Class A misdemeanor. Any second or  
15 subsequent violations of Sections 2.4 and 2.36 shall be a Class  
16 4 felony.

17 Any person who violates any of the provisions of this Act,  
18 including administrative rules, during such period when his  
19 license, privileges, or permit is revoked or denied by virtue  
20 of Section 3.36, shall be guilty of a Class A misdemeanor.

21 Any person who violates subsection (g), (i), (o), (p), (y),  
22 or (cc) of Section 2.33 shall be guilty of a Class A  
23 misdemeanor and subject to a fine of no less than \$500 and no  
24 more than \$5,000 in addition to other statutory penalties. In  
25 addition, the Department shall suspend the privileges, under  
26 this Act, of any person found guilty of violating Section

1 2.33(cc) for a period of not less than one year.

2 Any person who violates any other of the provisions of this  
3 Act including administrative rules, unless otherwise stated,  
4 shall be guilty of a petty offense. Offenses committed by  
5 minors under the direct control or with the consent of a parent  
6 or guardian may subject the parent or guardian to the penalties  
7 prescribed in this Section.

8 In addition to any fines imposed pursuant to the provisions  
9 of this Section or as otherwise provided in this Act, any  
10 person found guilty of unlawfully taking or possessing any  
11 species protected by this Act, shall be assessed a civil  
12 penalty for such species in accordance with the values  
13 prescribed in Section 2.36a of this Act. This civil penalty  
14 shall be imposed by the Circuit Court for the county within  
15 which the offense was committed at the time of the conviction.  
16 All penalties provided for in this Section shall be remitted to  
17 the Department in accordance with the same provisions provided  
18 for in Section 1.18 of this Act.

19 (Source: P.A. 94-222, eff. 7-14-05; 95-13, eff. 1-1-08; 95-196,  
20 eff. 1-1-08; 95-283, eff. 8-20-07; 95-876, eff. 8-21-08.)

21 (520 ILCS 5/3.34 rep.)

22 Section 30. The Wildlife Code is amended by repealing  
23 Section 3.34.

24 Section 99. Effective date. This Act takes effect upon  
25 becoming law.