

1 AN ACT concerning taxes.

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
5 Section 3-7 as follows:

6 (35 ILCS 105/3-7)

7 Sec. 3-7. Aggregate manufacturing exemption. The use of
8 aggregate exploration, mining, offhighway hauling,
9 processing, maintenance, and reclamation equipment, including
10 replacement parts and equipment, and including equipment
11 purchased for lease, but excluding motor vehicles required to
12 be registered under the Illinois Vehicle Code, is exempt from
13 the tax imposed by this Act. This Section is exempt from the
14 provisions of Section 3-90.

15 (Source: P.A. 90-529, eff. 11-14-97.)

16 Section 10. The Service Use Tax Act is amended by
17 changing Section 3-7 as follows:

18 (35 ILCS 110/3-7)

19 Sec. 3-7. Aggregate manufacturing exemption. The use of
20 aggregate exploration, mining, offhighway hauling,
21 processing, maintenance, and reclamation equipment, including
22 replacement parts and equipment, and including equipment
23 purchased for lease, but excluding motor vehicles required
24 to be registered under the Illinois Vehicle Code, is exempt
25 from the tax imposed by this Act. This Section is exempt from
26 the provisions of Section 3-75.

27 (Source: P.A. 90-529, eff. 11-14-97.)

28 Section 15. The Service Occupation Tax Act is amended by

1 changing Section 3-7 as follows:

2 (35 ILCS 115/3-7)

3 Sec. 3-7. Aggregate manufacturing exemption. Aggregate
4 exploration, mining, offhighway hauling, processing,
5 maintenance, and reclamation equipment, including replacement
6 parts and equipment, and including equipment purchased for
7 lease, but excluding motor vehicles required to be registered
8 under the Illinois Vehicle Code, is exempt from the tax
9 imposed by this Act. This Section is exempt from the
10 provisions of Section 3-55.

11 (Source: P.A. 90-529, eff. 11-14-97.)

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

14 (35 ILCS 120/2-7)

15 Sec. 2-7. Aggregate manufacturing exemption. Gross
16 receipts from proceeds from the sale of aggregate
17 exploration, mining, offhighway hauling, processing,
18 maintenance, and reclamation equipment, including replacement
19 parts and equipment, and including equipment purchased for
20 lease, but excluding motor vehicles required to be registered
21 under the Illinois Vehicle Code, are exempt from the tax
22 imposed by this Act. This Section is exempt from the
23 provisions of Section 2-70.

24 (Source: P.A. 90-529, eff. 11-14-97.)

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