

AN ACT concerning taxes.

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

Section 5. The Department of Revenue Law of the Civil
Administrative Code of Illinois is amended by adding Section
2505-610 as follows:

(20 ILCS 2505/2505-610 new)

Sec. 2505-610. Tax exemption awareness for fire
departments and fire protection districts.

(a) The General Assembly finds that fire departments and
fire protection districts are exempt from the tax imposed
under the Use Tax Act, the Service Use Tax Act, the Service
Occupation Tax Act, and the Retailers' Occupation Tax Act.

(b) The Department must coordinate with the State Fire
Marshal to create an awareness program to:

(1) inform fire departments and fire protection
districts that purchases by the fire department or fire
protection district are not subject to taxes under the
Use Tax Act, the Service Use Tax Act, the Service
Occupation Tax Act, or the Retailers' Occupation Tax Act;
and

(2) explain to fire departments and fire protection
districts how to claim the exemption.

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