

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 3-65 as follows:

6 (35 ILCS 105/3-65) (from Ch. 120, par. 439.3-65)

7 Sec. 3-65. R.O.T. nontaxability. If the seller of  
8 tangible personal property for use would not be taxable under  
9 the Retailers' Occupation Tax Act despite all elements of the  
10 sale occurring in Illinois, then the tax imposed by this Act  
11 does not apply to the use of the tangible personal property  
12 in Illinois this-State.

13 (Source: P.A. 91-51, eff. 6-30-99.)