



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB4111

by Rep. La Shawn K. Ford

SYNOPSIS AS INTRODUCED:

35 ILCS 105/2-5.1 new
35 ILCS 110/3-5.1 new
35 ILCS 115/3-5.1 new
35 ILCS 120/2-5.1 new

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that the following items are exempt from the taxes under those Acts when purchased for use by a person who (i) is 65 years of age or older and (ii) receives medical assistance under Article V of the Illinois Public Aid Code or assistance under the Supplemental Nutrition Assistance Program: (1) food for human consumption that is to be consumed off the premises where it is sold; (2) prescription and nonprescription medicines, drugs, and medical appliances; (3) medical devices by the United States Food and Drug Administration that are used for cancer treatment pursuant to a prescription, as well as any accessories and components related to those devices; and (4) insulin, urine testing materials, syringes, and needles used by diabetics, for human use. Effective immediately.

LRB100 14729 HLH 29548 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Use Tax Act is amended by adding Section
5 2-5.1 as follows:

6 (35 ILCS 105/2-5.1 new)

7 Sec. 2-5.1. Senior citizens exemption. Beginning January
8 1, 2018, the following items of tangible personal property are
9 exempt from taxation under this Act when purchased for use by a
10 person who (i) is 65 years of age or older and (ii) receives
11 medical assistance under Article V of the Illinois Public Aid
12 Code or assistance under the Supplemental Nutrition Assistance
13 Program:

14 (1) food for human consumption that is to be consumed
15 off the premises where it is sold;

16 (2) prescription and nonprescription medicines, drugs,
17 and medical appliances;

18 (3) medical devices by the United States Food and Drug
19 Administration that are used for cancer treatment pursuant
20 to a prescription, as well as any accessories and
21 components related to those devices; and

22 (4) insulin, urine testing materials, syringes, and
23 needles used by diabetics, for human use.

1 This Section is exempt from the provisions of Section 3-90.

2 Section 10. The Service Use Tax Act is amended by adding
3 Section 3-5.1 as follows:

4 (35 ILCS 110/3-5.1 new)

5 Sec. 3-5.1. Senior citizens exemption. Beginning January
6 1, 2018, the following items of tangible personal property are
7 exempt from taxation under this Act when purchased for use by a
8 person who (i) is 65 years of age or older and (ii) receives
9 medical assistance under Article V of the Illinois Public Aid
10 Code or assistance under the Supplemental Nutrition Assistance
11 Program:

12 (1) food for human consumption that is to be consumed
13 off the premises where it is sold;

14 (2) prescription and nonprescription medicines, drugs,
15 and medical appliances;

16 (3) medical devices by the United States Food and Drug
17 Administration that are used for cancer treatment pursuant
18 to a prescription, as well as any accessories and
19 components related to those devices; and

20 (4) insulin, urine testing materials, syringes, and
21 needles used by diabetics, for human use.

22 This Section is exempt from the provisions of Section 3-75.

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

1 adding Section 3-5.1 as follows:

2 (35 ILCS 115/3-5.1 new)

3 Sec. 3-5.1. Senior citizens exemption. Beginning January
4 1, 2018, the following items of tangible personal property are
5 exempt from taxation under this Act when purchased for use by a
6 person who (i) is 65 years of age or older and (ii) receives
7 medical assistance under Article V of the Illinois Public Aid
8 Code or assistance under the Supplemental Nutrition Assistance
9 Program:

10 (1) food for human consumption that is to be consumed
11 off the premises where it is sold;

12 (2) prescription and nonprescription medicines, drugs,
13 and medical appliances;

14 (3) medical devices by the United States Food and Drug
15 Administration that are used for cancer treatment pursuant
16 to a prescription, as well as any accessories and
17 components related to those devices; and

18 (4) insulin, urine testing materials, syringes, and
19 needles used by diabetics, for human use.

20 This Section is exempt from the provisions of Section 3-55.

21 Section 20. The Retailers' Occupation Tax Act is amended by
22 adding Section 2-5.1 as follows:

23 (35 ILCS 120/2-5.1 new)

1 Sec. 2-5.1. Senior citizens exemption. Beginning January
2 1, 2018, the following items of tangible personal property are
3 exempt from taxation under this Act when purchased for use by a
4 person who (i) is 65 years of age or older and (ii) receives
5 medical assistance under Article V of the Illinois Public Aid
6 Code or assistance under the Supplemental Nutrition Assistance
7 Program:

8 (1) food for human consumption that is to be consumed
9 off the premises where it is sold;

10 (2) prescription and nonprescription medicines, drugs,
11 and medical appliances;

12 (3) medical devices by the United States Food and Drug
13 Administration that are used for cancer treatment pursuant
14 to a prescription, as well as any accessories and
15 components related to those devices; and

16 (4) insulin, urine testing materials, syringes, and
17 needles used by diabetics, for human use.

18 This Section is exempt from the provisions of Section 2-70.

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