



Sen. David Koehler

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10000HB4507sam001

LRB100 12294 HLH 40894 a

1 AMENDMENT TO HOUSE BILL 4507

2 AMENDMENT NO. _____. Amend House Bill 4507 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Retailers' Occupation Tax Act is amended by
5 changing Section 1f as follows:

6 (35 ILCS 120/1f) (from Ch. 120, par. 440f)

7 Sec. 1f. Except for High Impact Businesses, the exemption
8 stated in Sections 1d and 1e of this Act shall only apply to
9 business enterprises which:

10 (1) either (i) make investments which cause the
11 creation of a minimum of 200 full-time equivalent jobs in
12 Illinois or (ii) make investments which cause the retention
13 of a minimum of 2000 full-time jobs in Illinois or (iii)
14 make investments of a minimum of \$40,000,000 and retain at
15 least 90% of the jobs in place on the date on which the
16 exemption is granted and for the duration of the exemption;

1 and

2 (2) are located in an Enterprise Zone established
3 pursuant to the Illinois Enterprise Zone Act; and

4 (3) are certified by the Department of Commerce and
5 Economic Opportunity as complying with the requirements
6 specified in clauses (1) and (2).

7 In addition, from March 1, 2010 to July 31, 2012, the
8 exemption stated in Sections 1d and 1e of this Act shall also
9 apply to a business enterprise that (i) complied with the
10 requirements specified in clause (1) above as of March 1, 2010,
11 (ii) receives certification from the Department of Commerce and
12 Economic Opportunity, (iii) was a Department of Commerce and
13 Economic Opportunity certified business enterprise in 2009,
14 and (iv) retained a minimum of 500 full-time equivalent jobs in
15 Illinois in 2009 and 2010, 675 full-time equivalent jobs in
16 Illinois in 2011, 850 full-time equivalent jobs in Illinois in
17 2012, and 1,000 full-time equivalent jobs in Illinois in 2013;
18 those jobs must have been created in the manufacturing sector
19 as defined by the North American Industry Classification
20 System.

21 Any business enterprise seeking to avail itself of the
22 exemptions stated in Sections 1d or 1e, or both, shall make
23 application to the Department of Commerce and Economic
24 Opportunity in such form and providing such information as may
25 be prescribed by the Department of Commerce and Economic
26 Opportunity. However, no business enterprise shall be

1 required, as a condition for certification under clause (3) ~~(4)~~
2 of this Section, to attest that its decision to invest under
3 clause (1) of this Section and to locate under clause (2) of
4 this Section is predicated upon the availability of the
5 exemptions authorized by Sections 1d or 1e.

6 The Department of Commerce and Economic Opportunity shall
7 determine whether the business enterprise meets the criteria
8 prescribed in this Section. If the Department of Commerce and
9 Economic Opportunity determines that such business enterprise
10 meets the criteria, it shall issue a certificate of eligibility
11 for exemption to the business enterprise in such form as is
12 prescribed by the Department of Revenue. The Department of
13 Commerce and Economic Opportunity shall act upon such
14 certification requests within 60 days after receipt of the
15 application, and shall file with the Department of Revenue a
16 copy of each certificate of eligibility for exemption.

17 The Department of Commerce and Economic Opportunity shall
18 have the power to promulgate rules and regulations to carry out
19 the provisions of this Section including the power to define
20 the amounts and types of eligible investments not specified in
21 this Section which business enterprises must make in order to
22 receive the exemptions stated in Sections 1d and 1e of this
23 Act; and to require that any business enterprise that is
24 granted a tax exemption repay the exempted tax if the business
25 enterprise fails to comply with the terms and conditions of the
26 certification.

1 Such certificate of eligibility for exemption shall be
2 presented by the business enterprise to its supplier when
3 making the initial purchase of tangible personal property for
4 which an exemption is granted by Section 1d or Section 1e, or
5 both, together with a certification by the business enterprise
6 that such tangible personal property is exempt from taxation
7 under Section 1d or Section 1e and by indicating the exempt
8 status of each subsequent purchase on the face of the purchase
9 order.

10 The Department of Commerce and Economic Opportunity shall
11 determine the period during which such exemption from the taxes
12 imposed under this Act is in effect which shall not exceed 20
13 years.

14 (Source: P.A. 98-463, eff. 8-16-13.)

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