

**SB0496**



**100TH GENERAL ASSEMBLY**

**State of Illinois**

**2017 and 2018**

**SB0496**

Introduced 1/24/2017, by Sen. John J. Cullerton

**SYNOPSIS AS INTRODUCED:**

35 ILCS 105/1a

from Ch. 120, par. 439.1a

Amends the Use Tax Act. Makes a technical change in a Section concerning the sale of a leased or rented motor vehicle.

LRB100 05129 HLH 15139 b

**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 changing Section  
5 1a as follows:

6 (35 ILCS 105/1a) (from Ch. 120, par. 439.1a)

7 Sec. 1a. A person who is engaged in the ~~the~~ business of  
8 leasing or renting motor vehicles to others and who, in  
9 connection with such business sells any used motor vehicle to a  
10 purchaser for his use and not for the purpose of resale, is a  
11 retailer engaged in the business of selling tangible personal  
12 property at retail under this Act to the extent of the value of  
13 the vehicle sold. For the purpose of this Section, "motor  
14 vehicle" has the meaning prescribed in Section 1-157 of The  
15 Illinois Vehicle Code, as now or hereafter amended. (Nothing  
16 provided herein shall affect liability incurred under this Act  
17 because of the use of such motor vehicles as a lessor.)

18 (Source: P.A. 80-598.)