

# HB1524



## 102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB1524

Introduced 2/17/2021, by Rep. Emanuel Chris Welch

### SYNOPSIS AS INTRODUCED:

35 ILCS 135/16

from Ch. 120, par. 453.46

Amends the Cigarette Use Tax Act to make a technical change concerning filing returns.

LRB102 03540 HLH 13553 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 Cigarette Use Tax Act is amended by  
5 changing Section 16 as follows:

6 (35 ILCS 135/16) (from Ch. 120, par. 453.46)

7 Sec. 16. Every person who purchases cigarettes for  
8 shipment into Illinois from a point outside this State, and  
9 ~~and~~ who is required to file a return or report with the  
10 Department with respect to such cigarettes, shall procure  
11 invoices in duplicate covering each such shipment and shall  
12 furnish one copy of each such invoice to the Department at the  
13 time of filing the return or report required by this Act.

14 (Source: P.A. 96-1027, eff. 7-12-10.)