

SB1767



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB1767

Introduced 2/9/2023, by Sen. Rachel Ventura

SYNOPSIS AS INTRODUCED:

New Act
30 ILCS 105/5.990 new

Creates the Cargo Transportation Tax Act. Provides that a tax is imposed upon each retailer that transports by common carrier tangible personal property into the State from a point outside of the State. Provides that the tax is imposed at the rate of 0.5% of the retail selling price of the tangible personal property. Provides that proceeds from the tax imposed by the Act shall be deposited into the Cargo Transportation Tax Fund, a special fund created in the State treasury. Provides that moneys in the Fund shall be used by the Department of Transportation for road projects in areas of the State that receive heightened levels of traffic as a result of the transportation of tangible personal property. Effective immediately.

LRB103 29085 HLH 55471 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 1. Short title. This Act may be cited as the Cargo
5 Transportation Tax Act.

6 Section 5. Definitions. As used in this Act:

7 "Department" means the Department of Revenue.

8 "Retailer" means a retailer maintaining a place of
9 business in the State, as that term is described in the
10 Retailers' Occupation Tax Act.

11 Section 10. Tax imposed. On and after January 1, 2024, a
12 tax is imposed upon each retailer that transports by common
13 carrier tangible personal property into the State from a point
14 outside of the State for the purpose of selling that tangible
15 personal property at retail. The tax is imposed at the rate of
16 0.5% of the retail selling price of the tangible personal
17 property.

18 Section 15. Incorporation. All of the provisions of
19 Sections 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i and 5j of the
20 Retailers' Occupation Tax Act that are not inconsistent with
21 this Act, and Section 3-7 of the Uniform Penalty and Interest

1 Act, shall apply, as far as practicable, to the subject matter
2 of this Act to the same extent as if such provisions were
3 included herein.

4 Section 20. Distribution of proceeds. The proceeds from
5 the tax imposed by this Act shall be deposited into the Cargo
6 Transportation Tax Fund, a special fund created in the State
7 treasury. Moneys in the Fund shall be used by the Department of
8 Transportation for road projects in areas of the State that
9 receive heightened levels of traffic as a result of the
10 transportation of tangible personal property.

11 Section 25. Rules. The Department shall adopt rules to
12 implement and administer this Act.

13 Section 900. The State Finance Act is amended by adding
14 Section 5.990 as follows:

15 (30 ILCS 105/5.990 new)

16 Sec. 5.990. The Cargo Transportation Tax Fund.

17 Section 999. Effective date. This Act takes effect upon
18 becoming law.