

1 AN ACT in relation to taxes.

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

4 Section 5. The Simplified Sales and Use Tax
5 Administration Act is amended by changing Section 3 as
6 follows:

7 (35 ILCS 171/3)

8 Sec. 3. Legislative finding. The General Assembly finds
9 that a simplified sales tax and use tax system will reduce
10 and over time eliminate the burden and cost for all vendors
11 to collect Illinois ~~this--State's~~ sales and use tax. The
12 General Assembly further finds that Illinois ~~this--State~~
13 should participate in multistate discussions to review or
14 amend or both review and amend the terms of the Agreement to
15 simplify and modernize sales tax and use tax administration
16 in order to substantially reduce the burden of tax compliance
17 for all sellers and for all types of commerce.

18 (Source: P.A. 92-221, eff. 8-2-01.)