

1 AMENDMENT TO HOUSE BILL 852

2 AMENDMENT NO. _____. Amend House Bill 852 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Use Tax Act is amended by changing
5 Section 3-61 as follows:

6 (35 ILCS 105/3-61)

7 Sec. 3-61. Motor vehicles; use as rolling stock
8 definition. Through June 30, 2003 and beginning again on the
9 effective date of this amendatory Act of the 93rd General
10 Assembly, "use as rolling stock moving in interstate
11 commerce" in subsections (b) and (c) of Section 3-55 means
12 for motor vehicles, as defined in Section 1-146 of the
13 Illinois Vehicle Code, and trailers, as defined in Section
14 1-209 of the Illinois Vehicle Code, when on 15 or more
15 occasions in a 12-month period the motor vehicle and trailer
16 has carried persons or property for hire in interstate
17 commerce, even just between points in Illinois, if the motor
18 vehicle and trailer transports persons whose journeys or
19 property whose shipments originate or terminate outside
20 Illinois. This definition applies to all property purchased
21 for the purpose of being attached to those motor vehicles or
22 trailers as a part thereof.

1 On and after July 1, 2003 and through the day before the
2 effective date of this amendatory Act of the 93rd General
3 Assembly, "use as rolling stock moving in interstate
4 commerce" in paragraphs (b) and (c) of Section 3-55 occurs
5 for motor vehicles, as defined in Section 1-146 of the
6 Illinois Vehicle Code, when during a 12-month period the
7 rolling stock has carried persons or property for hire in
8 interstate commerce for 51% of its total trips and transports
9 persons whose journeys or property whose shipments originate
10 or terminate outside Illinois. On and after July 1, 2003 and
11 through the day before the effective date of this amendatory
12 Act of the 93rd General Assembly, trips that are only between
13 points in Illinois shall not be counted as interstate trips
14 when calculating whether the tangible personal property
15 qualifies for the exemption but such trips shall be included
16 in total trips taken.

17 (Source: P.A. 93-23, eff. 6-20-03.)

18 Section 10. The Service Use Tax Act is amended by
19 changing Section 3-51 as follows:

20 (35 ILCS 110/3-51)

21 Sec. 3-51. Motor vehicles; use as rolling stock
22 definition. Through June 30, 2003 and beginning again on the
23 effective date of this amendatory Act of the 93rd General
24 Assembly, "use as rolling stock moving in interstate
25 commerce" in subsection (b) of Section 3-45 means for motor
26 vehicles, as defined in Section 1-46 of the Illinois Vehicle
27 Code, and trailers, as defined in Section 1-209 of the
28 Illinois Vehicle Code, when on 15 or more occasions in a
29 12-month period the motor vehicle and trailer has carried
30 persons or property for hire in interstate commerce, even
31 just between points in Illinois, if the motor vehicle and
32 trailer transports persons whose journeys or property whose

1 shipments originate or terminate outside Illinois. This
2 definition applies to all property purchased for the purpose
3 of being attached to those motor vehicles or trailers as a
4 part thereof.

5 On and after July 1, 2003 and through the day before the
6 effective date of this amendatory Act of the 93rd General
7 Assembly, "use as rolling stock moving in interstate
8 commerce" in paragraphs (4) and (4a) of the definition of
9 "sale of service" in Section 2 and subsection (b) of Section
10 3-45 occurs for motor vehicles, as defined in Section 1-146
11 of the Illinois Vehicle Code, when during a 12-month period
12 the rolling stock has carried persons or property for hire in
13 interstate commerce for 51% of its total trips and transports
14 persons whose journeys or property whose shipments originate
15 or terminate outside Illinois. On and after July 1, 2003 and
16 through the day before the effective date of this amendatory
17 Act of the 93rd General Assembly, trips that are only
18 between points in Illinois shall not be counted as interstate
19 trips when calculating whether the tangible personal
20 property qualifies for the exemption but such trips shall be
21 included in total trips taken.

22 (Source: P.A. 93-23, eff. 6-20-03.)

23 Section 15. The Service Occupation Tax Act is amended by
24 changing Section 2d as follows:

25 (35 ILCS 115/2d)

26 Sec. 2d. Motor vehicles; use as rolling stock definition.
27 Through June 30, 2003 and beginning again on the effective
28 date of this amendatory Act of the 93rd General Assembly,
29 "use as rolling stock moving in interstate commerce" in
30 subsections (d) and (d-1) of the definition of "sale of
31 service" in Section 2 means for motor vehicles, as defined in
32 Section 1-146 of the Illinois Vehicle Code, and trailers, as

1 defined in Section 1-209 of the Illinois Vehicle Code, when
2 on 15 or more occasions in a 12-month period the motor
3 vehicle and trailer has carried persons or property for hire
4 in interstate commerce, even just between points in Illinois,
5 if the motor vehicle and trailer transports persons whose
6 journeys or property whose shipments originate or terminate
7 outside Illinois. This definition applies to all property
8 purchased for the purpose of being attached to those motor
9 vehicles or trailers as a part thereof.

10 On and after July 1, 2003 and through the day before the
11 effective date of this amendatory Act of the 93rd General
12 Assembly, "use as rolling stock moving in interstate
13 commerce" in paragraphs (d) and (d-1) of the definition of
14 "sale of service" in Section 2 occurs for motor vehicles, as
15 defined in Section 1-146 of the Illinois Vehicle Code, when
16 during a 12-month period the rolling stock has carried
17 persons or property for hire in interstate commerce for 51%
18 of its total trips and transports persons whose journeys or
19 property whose shipments originate or terminate outside
20 Illinois. On and after July 1, 2003 and through the day
21 before the effective date of this amendatory Act of the 93rd
22 General Assembly, trips that are only between points in
23 Illinois will not be counted as interstate trips when
24 calculating whether the tangible personal property qualifies
25 for the exemption but such trips will be included in total
26 trips taken.

27 (Source: P.A. 93-23, eff. 6-20-03.)

28 Section 20. The Retailers' Occupation Tax Act is amended
29 by changing Section 2-51 as follows:

30 (35 ILCS 120/2-51)

31 Sec. 2-51. Motor vehicles; use as rolling stock
32 definition. Through June 30, 2003 and beginning again on the

1 effective date of this amendatory Act of the 93rd General
2 Assembly, "use as rolling stock moving in interstate
3 commerce" in paragraphs (12) and (13) of Section 2-5 means
4 for motor vehicles, as defined in Section 1-146 of the
5 Illinois Vehicle Code, and trailers, as defined in Section
6 1-209 of the Illinois Vehicle Code, when on 15 or more
7 occasions in a 12-month period the motor vehicle and trailer
8 has carried persons or property for hire in interstate
9 commerce, even just between points in Illinois, if the motor
10 vehicle and trailer transports persons whose journeys or
11 property whose shipments originate or terminate outside
12 Illinois. This definition applies to all property purchased
13 for the purpose of being attached to those motor vehicles or
14 trailers as a part thereof.

15 On and after July 1, 2003 and through the day before the
16 effective date of this amendatory Act of the 93rd General
17 Assembly, "use as rolling stock moving in interstate
18 commerce" in paragraphs (12) and (13) of Section 2-5 occurs
19 for motor vehicles, as defined in Section 1-146 of the
20 Illinois Vehicle Code, when during a 12-month period the
21 rolling stock has carried persons or property for hire in
22 interstate commerce for 51% of its total trips and transports
23 persons whose journeys or property whose shipments originate
24 or terminate outside Illinois. On and after July 1, 2003 and
25 through the day before the effective date of this amendatory
26 Act of the 93rd General Assembly, trips that are only between
27 points in Illinois shall not be counted as interstate trips
28 when calculating whether the tangible personal property
29 qualifies for the exemption but such trips shall be included
30 in total trips taken.

31 (Source: P.A. 93-23, eff. 6-20-03.)

32 Section 99. Effective date. This Act takes effect upon
33 becoming law."