

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 Cigarette Tax Act is amended by changing  
5 Section 30 as follows:

6 (35 ILCS 130/30) (from Ch. 120, par. 453.30)

7 Sec. 30. Short title. This Act may be cited shall-be  
8 known as the "Cigarette Tax Act,"-and-may-be-referred--to--by  
9 that-designation.

10 (Source: Laws 1945, p. 1220.)

11 Section 10. The Home Rule Cigarette Tax Restriction Act  
12 is amended by changing Section 0.01 as follows:

13 (35 ILCS 140/0.01) (from Ch. 120, par. 453.110)

14 Sec. 0.01. Short title. This Article may be cited as  
15 the Home Rule Cigarette Tax Restriction Act.

16 (Source: P.A. 86-1324.)

17 Section 15. The Tobacco Products Tax Act of 1995 is  
18 amended by changing Section 10-15 as follows:

19 (35 ILCS 143/10-15)

20 Sec. 10-15. Exempt sales. A purchase Purchases of  
21 tobacco products by a wholesaler wholesalers who will not  
22 sell the product at retail is are exempt from the tax imposed  
23 by this Act. A purchase Purchases of tobacco products by a  
24 wholesaler or a retailer wholesalers--and--retailers for  
25 delivery of the product outside Illinois is are exempt from  
26 the tax imposed by this Act. The wholesaler making the exempt  
27 sale of tobacco products shall document this exemption by

1 obtaining a certification from the purchaser containing the  
2 seller's name and address, the purchaser's name and address,  
3 the date of purchase, the purchaser's signature, the  
4 purchaser's tobacco products tax license number, and a  
5 statement that the purchaser is purchasing for resale other  
6 than for sale to consumers or is purchasing for delivery  
7 outside of Illinois.

8 (Source: P.A. 89-21, eff. 6-6-95.)