



93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

Introduced 2/6/2004, by Michael J. Madigan

SYNOPSIS AS INTRODUCED:

35 ILCS 171/3

Amends the Simplified Sales and Use Tax Administration Act. Makes a technical change in a Section concerning legislative findings.

LRB093 17350 SJM 43016 b

1 AN ACT concerning 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 Administration
5 Act is amended by changing Section 3 as follows:

6 (35 ILCS 171/3)

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

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