

1 AN ACT in relation to health, which may be known as the
2 Colleen O'Sullivan Law.

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

5 Section 1. Short title. This Act may be cited as the
6 Physical Fitness Facility Medical Emergency Preparedness Act.

7 Section 5. Definitions. In this Act, words and phrases
8 have the meanings set forth in the following Sections.

9 Section 5.5. Automated external defibrillator.
10 "Automated external defibrillator" or "AED" means an
11 automated external defibrillator as defined in the Automated
12 External Defibrillator Act.

13 Section 5.10. Department. "Department" means the
14 Department of Public Health.

15 Section 5.15. Director. "Director" means the Director of
16 Public Health.

17 Section 5.20. Medical emergency. "Medical emergency"
18 means the occurrence of a sudden, serious, and unexpected
19 sickness or injury that would lead a reasonable person,
20 possessing an average knowledge of medicine and health, to
21 believe that the sick or injured person requires urgent or
22 unscheduled medical care.

23 Section 5.25. Physical fitness facility.

24 (a) "Physical fitness facility" means the following:

25 (1) Any of the following indoor facilities that is

26 (i) owned or operated by a park district, municipality,

1 or other unit of local government or by a public or
2 private elementary or secondary school, college,
3 university, or technical or trade school and (ii)
4 supervised by one or more persons, other than maintenance
5 or security personnel, employed by the unit of local
6 government, school, college, or university for the
7 purpose of directly supervising the physical fitness
8 activities taking place at any of these indoor
9 facilities: a swimming pool; stadium; athletic field;
10 track and field facility; tennis court; basketball court;
11 or volleyball court; or such facilities located adjacent
12 thereto.

13 (2) Except as provided in subsection (b), any other
14 indoor establishment, whether public or private, that
15 provides services or facilities for preserving,
16 maintaining, encouraging, or developing physical fitness
17 or well-being, including an establishment designated as a
18 "health club", "fitness club", or "exercise gym" or by
19 any other term of similar import.

20 (b) "Physical fitness facility" does not include a
21 facility located in a hospital or in a hotel or motel, or any
22 outdoor facility. The term also does not include any facility
23 that does not employ any persons to provide instruction,
24 training, or assistance for persons using the facility.

25 Section 10. Medical emergency plan required.

26 (a) Before July 1, 2004, each person or entity that
27 operates a physical fitness facility must adopt and
28 implement a written plan for responding to medical
29 emergencies that occur at the facility during the time that
30 the facility is open for use by its members or by the public.
31 The plan must comply with this Act and rules adopted by the
32 Department to implement this Act. The facility must file a
33 copy of the plan with the Department.

1 (b) Whenever there is a change in the structure occupied
2 by the facility or in the services provided or offered by the
3 facility that would materially affect the facility's ability
4 to respond to a medical emergency, the person or entity must
5 promptly update its plan developed under subsection (a) and
6 must file a copy of the updated plan with the Department.

7 Section 15. Automated external defibrillator required.

8 (a) By the dates specified in Section 50, every physical
9 fitness facility must have at least one AED on the facility
10 premises. The Department shall adopt rules to ensure
11 coordination with local emergency medical services systems
12 regarding the placement and use of AEDs in physical fitness
13 facilities. The Department may adopt rules requiring a
14 facility to have more than one AED on the premises, based on
15 factors that include the following:

16 (1) The size of the area or the number of buildings
17 or floors occupied by the facility.

18 (2) The number of persons using the facility,
19 excluding spectators.

20 (b) A physical fitness facility must ensure that there
21 is a trained AED user on staff.

22 (c) Every physical fitness facility must ensure that
23 every AED on the facility's premises is properly tested and
24 maintained in accordance with rules adopted by the
25 Department.

26 Section 20. Training. The Department shall adopt rules
27 to establish programs to train physical fitness facility
28 staff on the role of cardiopulmonary resuscitation and the
29 use of automated external defibrillators. The rules must be
30 consistent with those adopted by the Department for training
31 AED users under the Automated External Defibrillator Act.

1 Section 25. Economic incentives.

2 (a) The Department must work with physical fitness
3 facilities and manufacturers and distributors of automated
4 external defibrillators to develop a procedure by which 2 or
5 more facilities may submit a joint bid for the purchase of
6 AEDs in order to maximize their purchasing power.

7 (b) A private physical fitness facility that purchases
8 an automated external defibrillator in order to comply with
9 this Act is eligible for a tax exemption as provided in
10 Section 3-5 of the Use Tax Act, Section 3-5 of the Service
11 Use Tax Act, Section 3-5 of the Service Occupation Tax Act,
12 and Section 2-5 of the Retailers' Occupation Tax Act.

13 Section 30. Inspections. The Department shall inspect a
14 physical fitness facility in response to a complaint filed
15 with the Department alleging a violation of this Act. For the
16 purpose of ensuring compliance with this Act, the Department
17 may inspect a physical fitness facility at other times in
18 accordance with rules adopted by the Department.

19 Section 35. Penalties for violations.

20 (a) If a physical fitness facility violates this Act by
21 (i) failing to adopt or implement a plan for responding to
22 medical emergencies under Section 10 or (ii) failing to have
23 on the premises an AED or trained AED user as required under
24 subsection (a) or (b) of Section 15, the Director may impose
25 a civil penalty against the facility as follows:

26 (1) At least \$250 but less than \$500 for a first
27 violation.

28 (2) At least \$500 but less than \$1,000 for a second
29 violation.

30 (3) At least \$1,000 for a third or subsequent
31 violation.

32 (b) The Director may impose a civil penalty under this

1 Section only after it provides the following to the facility:

2 (1) Written notice of the alleged violation.

3 (2) Written notice of the facility's right to
4 request an administrative hearing on the question of the
5 alleged violation.

6 (3) An opportunity to present evidence, orally or
7 in writing or both, on the question of the alleged
8 violation before an impartial hearing examiner appointed
9 by the Director.

10 (4) A written decision from the Director, based on
11 the evidence introduced at the hearing and the hearing
12 examiner's recommendations, finding that the facility
13 violated this Act and imposing the civil penalty.

14 (c) The Attorney General may bring an action in the
15 circuit court to enforce the collection of a monetary penalty
16 imposed under this Section.

17 Section 40. Rules. The Department shall adopt rules to
18 implement this Act.

19 Section 45. Liability. Nothing in this Act shall be
20 construed to either limit or expand the exemptions from civil
21 liability in connection with the purchase or use of an
22 automated external defibrillator that are provided under the
23 Automated External Defibrillator Act or under any other
24 provision of law. A right of action does not exist in
25 connection with the use or non-use of an automated external
26 defibrillator at a facility governed by this Act, provided
27 that the person, unit of state or local government, or school
28 district operating the facility has adopted a medical
29 emergency plan as required under Section 10 of this Act, has
30 an automated external defibrillator at the facility as
31 required under Section 15 of this Act, and has maintained the
32 automated external defibrillator in accordance with the rules

1 adopted by the Department.

2 Section 50. Compliance dates; private and public indoor
3 physical fitness facilities.

4 (a) Privately owned indoor physical fitness facilities.
5 Every privately owned or operated indoor physical fitness
6 facility must be in compliance with this Act on or before
7 July 1, 2004.

8 (b) Publicly owned indoor physical fitness facilities.
9 A public entity owning or operating 4 or fewer indoor
10 physical fitness facilities must have at least one such
11 facility in compliance with this Act on or before July 1,
12 2004; its second facility in compliance by July 1, 2005; its
13 third facility in compliance by July 1, 2006; and its fourth
14 facility in compliance by July 1, 2007.

15 A public entity owning or operating more than 4 indoor
16 physical fitness facilities must have 25% of those facilities
17 in compliance by July 1, 2004; 50% of those facilities in
18 compliance by July 1, 2005; 75% of those facilities in
19 compliance by July 1, 2006; and 100% of those facilities in
20 compliance by July 1, 2007.

21 Section 88. The State Mandates Act is amended by adding
22 Section 8.27 as follows:

23 (30 ILCS 805/8.27 new)

24 Sec. 8.27. Exempt mandate. Notwithstanding Sections 6
25 and 8 of this Act, no reimbursement by the State is required
26 for the implementation of any mandate created by this
27 amendatory Act of the 93rd General Assembly.

28 Section 90. The Use Tax Act is amended by changing
29 Section 3-5 as follows:

1 (35 ILCS 105/3-5) (from Ch. 120, par. 439.3-5)

2 Sec. 3-5. Exemptions. Use of the following tangible
3 personal property is exempt from the tax imposed by this Act:

4 (1) Personal property purchased from a corporation,
5 society, association, foundation, institution, or
6 organization, other than a limited liability company, that is
7 organized and operated as a not-for-profit service enterprise
8 for the benefit of persons 65 years of age or older if the
9 personal property was not purchased by the enterprise for the
10 purpose of resale by the enterprise.

11 (2) Personal property purchased by a not-for-profit
12 Illinois county fair association for use in conducting,
13 operating, or promoting the county fair.

14 (3) Personal property purchased by a not-for-profit arts
15 or cultural organization that establishes, by proof required
16 by the Department by rule, that it has received an exemption
17 under Section 501(c)(3) of the Internal Revenue Code and that
18 is organized and operated primarily for the presentation or
19 support of arts or cultural programming, activities, or
20 services. These organizations include, but are not limited
21 to, music and dramatic arts organizations such as symphony
22 orchestras and theatrical groups, arts and cultural service
23 organizations, local arts councils, visual arts
24 organizations, and media arts organizations. On and after the
25 effective date of this amendatory Act of the 92nd General
26 Assembly, however, an entity otherwise eligible for this
27 exemption shall not make tax-free purchases unless it has an
28 active identification number issued by the Department.

29 (4) Personal property purchased by a governmental body,
30 by a corporation, society, association, foundation, or
31 institution organized and operated exclusively for
32 charitable, religious, or educational purposes, or by a
33 not-for-profit corporation, society, association, foundation,
34 institution, or organization that has no compensated officers

1 or employees and that is organized and operated primarily for
2 the recreation of persons 55 years of age or older. A limited
3 liability company may qualify for the exemption under this
4 paragraph only if the limited liability company is organized
5 and operated exclusively for educational purposes. On and
6 after July 1, 1987, however, no entity otherwise eligible for
7 this exemption shall make tax-free purchases unless it has an
8 active exemption identification number issued by the
9 Department.

10 (5) A passenger car that is a replacement vehicle to the
11 extent that the purchase price of the car is subject to the
12 Replacement Vehicle Tax.

13 (6) Graphic arts machinery and equipment, including
14 repair and replacement parts, both new and used, and
15 including that manufactured on special order, certified by
16 the purchaser to be used primarily for graphic arts
17 production, and including machinery and equipment purchased
18 for lease. Equipment includes chemicals or chemicals acting
19 as catalysts but only if the chemicals or chemicals acting as
20 catalysts effect a direct and immediate change upon a graphic
21 arts product.

22 (7) Farm chemicals.

23 (8) Legal tender, currency, medallions, or gold or
24 silver coinage issued by the State of Illinois, the
25 government of the United States of America, or the government
26 of any foreign country, and bullion.

27 (9) Personal property purchased from a teacher-sponsored
28 student organization affiliated with an elementary or
29 secondary school located in Illinois.

30 (10) A motor vehicle of the first division, a motor
31 vehicle of the second division that is a self-contained motor
32 vehicle designed or permanently converted to provide living
33 quarters for recreational, camping, or travel use, with
34 direct walk through to the living quarters from the driver's

1 seat, or a motor vehicle of the second division that is of
2 the van configuration designed for the transportation of not
3 less than 7 nor more than 16 passengers, as defined in
4 Section 1-146 of the Illinois Vehicle Code, that is used for
5 automobile renting, as defined in the Automobile Renting
6 Occupation and Use Tax Act.

7 (11) Farm machinery and equipment, both new and used,
8 including that manufactured on special order, certified by
9 the purchaser to be used primarily for production agriculture
10 or State or federal agricultural programs, including
11 individual replacement parts for the machinery and equipment,
12 including machinery and equipment purchased for lease, and
13 including implements of husbandry defined in Section 1-130 of
14 the Illinois Vehicle Code, farm machinery and agricultural
15 chemical and fertilizer spreaders, and nurse wagons required
16 to be registered under Section 3-809 of the Illinois Vehicle
17 Code, but excluding other motor vehicles required to be
18 registered under the Illinois Vehicle Code. Horticultural
19 polyhouses or hoop houses used for propagating, growing, or
20 overwintering plants shall be considered farm machinery and
21 equipment under this item (11). Agricultural chemical tender
22 tanks and dry boxes shall include units sold separately from
23 a motor vehicle required to be licensed and units sold
24 mounted on a motor vehicle required to be licensed if the
25 selling price of the tender is separately stated.

26 Farm machinery and equipment shall include precision
27 farming equipment that is installed or purchased to be
28 installed on farm machinery and equipment including, but not
29 limited to, tractors, harvesters, sprayers, planters,
30 seeders, or spreaders. Precision farming equipment includes,
31 but is not limited to, soil testing sensors, computers,
32 monitors, software, global positioning and mapping systems,
33 and other such equipment.

34 Farm machinery and equipment also includes computers,

1 sensors, software, and related equipment used primarily in
2 the computer-assisted operation of production agriculture
3 facilities, equipment, and activities such as, but not
4 limited to, the collection, monitoring, and correlation of
5 animal and crop data for the purpose of formulating animal
6 diets and agricultural chemicals. This item (11) is exempt
7 from the provisions of Section 3-90.

8 (12) Fuel and petroleum products sold to or used by an
9 air common carrier, certified by the carrier to be used for
10 consumption, shipment, or storage in the conduct of its
11 business as an air common carrier, for a flight destined for
12 or returning from a location or locations outside the United
13 States without regard to previous or subsequent domestic
14 stopovers.

15 (13) Proceeds of mandatory service charges separately
16 stated on customers' bills for the purchase and consumption
17 of food and beverages purchased at retail from a retailer, to
18 the extent that the proceeds of the service charge are in
19 fact turned over as tips or as a substitute for tips to the
20 employees who participate directly in preparing, serving,
21 hosting or cleaning up the food or beverage function with
22 respect to which the service charge is imposed.

23 (14) Oil field exploration, drilling, and production
24 equipment, including (i) rigs and parts of rigs, rotary rigs,
25 cable tool rigs, and workover rigs, (ii) pipe and tubular
26 goods, including casing and drill strings, (iii) pumps and
27 pump-jack units, (iv) storage tanks and flow lines, (v) any
28 individual replacement part for oil field exploration,
29 drilling, and production equipment, and (vi) machinery and
30 equipment purchased for lease; but excluding motor vehicles
31 required to be registered under the Illinois Vehicle Code.

32 (15) Photoprocessing machinery and equipment, including
33 repair and replacement parts, both new and used, including
34 that manufactured on special order, certified by the

1 purchaser to be used primarily for photoprocessing, and
2 including photoprocessing machinery and equipment purchased
3 for lease.

4 (16) Coal exploration, mining, offhighway hauling,
5 processing, maintenance, and reclamation equipment, including
6 replacement parts and equipment, and including equipment
7 purchased for lease, but excluding motor vehicles required to
8 be registered under the Illinois Vehicle Code.

9 (17) Distillation machinery and equipment, sold as a
10 unit or kit, assembled or installed by the retailer,
11 certified by the user to be used only for the production of
12 ethyl alcohol that will be used for consumption as motor fuel
13 or as a component of motor fuel for the personal use of the
14 user, and not subject to sale or resale.

15 (18) Manufacturing and assembling machinery and
16 equipment used primarily in the process of manufacturing or
17 assembling tangible personal property for wholesale or retail
18 sale or lease, whether that sale or lease is made directly by
19 the manufacturer or by some other person, whether the
20 materials used in the process are owned by the manufacturer
21 or some other person, or whether that sale or lease is made
22 apart from or as an incident to the seller's engaging in the
23 service occupation of producing machines, tools, dies, jigs,
24 patterns, gauges, or other similar items of no commercial
25 value on special order for a particular purchaser.

26 (19) Personal property delivered to a purchaser or
27 purchaser's donee inside Illinois when the purchase order for
28 that personal property was received by a florist located
29 outside Illinois who has a florist located inside Illinois
30 deliver the personal property.

31 (20) Semen used for artificial insemination of livestock
32 for direct agricultural production.

33 (21) Horses, or interests in horses, registered with and
34 meeting the requirements of any of the Arabian Horse Club

1 Registry of America, Appaloosa Horse Club, American Quarter
2 Horse Association, United States Trotting Association, or
3 Jockey Club, as appropriate, used for purposes of breeding or
4 racing for prizes.

5 (22) Computers and communications equipment utilized for
6 any hospital purpose and equipment used in the diagnosis,
7 analysis, or treatment of hospital patients purchased by a
8 lessor who leases the equipment, under a lease of one year or
9 longer executed or in effect at the time the lessor would
10 otherwise be subject to the tax imposed by this Act, to a
11 hospital that has been issued an active tax exemption
12 identification number by the Department under Section 1g of
13 the Retailers' Occupation Tax Act. If the equipment is
14 leased in a manner that does not qualify for this exemption
15 or is used in any other non-exempt manner, the lessor shall
16 be liable for the tax imposed under this Act or the Service
17 Use Tax Act, as the case may be, based on the fair market
18 value of the property at the time the non-qualifying use
19 occurs. No lessor shall collect or attempt to collect an
20 amount (however designated) that purports to reimburse that
21 lessor for the tax imposed by this Act or the Service Use Tax
22 Act, as the case may be, if the tax has not been paid by the
23 lessor. If a lessor improperly collects any such amount from
24 the lessee, the lessee shall have a legal right to claim a
25 refund of that amount from the lessor. If, however, that
26 amount is not refunded to the lessee for any reason, the
27 lessor is liable to pay that amount to the Department.

28 (23) Personal property purchased by a lessor who leases
29 the property, under a lease of one year or longer executed
30 or in effect at the time the lessor would otherwise be
31 subject to the tax imposed by this Act, to a governmental
32 body that has been issued an active sales tax exemption
33 identification number by the Department under Section 1g of
34 the Retailers' Occupation Tax Act. If the property is leased

1 in a manner that does not qualify for this exemption or used
2 in any other non-exempt manner, the lessor shall be liable
3 for the tax imposed under this Act or the Service Use Tax
4 Act, as the case may be, based on the fair market value of
5 the property at the time the non-qualifying use occurs. No
6 lessor shall collect or attempt to collect an amount (however
7 designated) that purports to reimburse that lessor for the
8 tax imposed by this Act or the Service Use Tax Act, as the
9 case may be, if the tax has not been paid by the lessor. If
10 a lessor improperly collects any such amount from the lessee,
11 the lessee shall have a legal right to claim a refund of that
12 amount from the lessor. If, however, that amount is not
13 refunded to the lessee for any reason, the lessor is liable
14 to pay that amount to the Department.

15 (24) Beginning with taxable years ending on or after
16 December 31, 1995 and ending with taxable years ending on or
17 before December 31, 2004, personal property that is donated
18 for disaster relief to be used in a State or federally
19 declared disaster area in Illinois or bordering Illinois by a
20 manufacturer or retailer that is registered in this State to
21 a corporation, society, association, foundation, or
22 institution that has been issued a sales tax exemption
23 identification number by the Department that assists victims
24 of the disaster who reside within the declared disaster area.

25 (25) Beginning with taxable years ending on or after
26 December 31, 1995 and ending with taxable years ending on or
27 before December 31, 2004, personal property that is used in
28 the performance of infrastructure repairs in this State,
29 including but not limited to municipal roads and streets,
30 access roads, bridges, sidewalks, waste disposal systems,
31 water and sewer line extensions, water distribution and
32 purification facilities, storm water drainage and retention
33 facilities, and sewage treatment facilities, resulting from a
34 State or federally declared disaster in Illinois or bordering

1 Illinois when such repairs are initiated on facilities
2 located in the declared disaster area within 6 months after
3 the disaster.

4 (26) Beginning July 1, 1999, game or game birds
5 purchased at a "game breeding and hunting preserve area" or
6 an "exotic game hunting area" as those terms are used in the
7 Wildlife Code or at a hunting enclosure approved through
8 rules adopted by the Department of Natural Resources. This
9 paragraph is exempt from the provisions of Section 3-90.

10 (27) A motor vehicle, as that term is defined in Section
11 1-146 of the Illinois Vehicle Code, that is donated to a
12 corporation, limited liability company, society, association,
13 foundation, or institution that is determined by the
14 Department to be organized and operated exclusively for
15 educational purposes. For purposes of this exemption, "a
16 corporation, limited liability company, society, association,
17 foundation, or institution organized and operated exclusively
18 for educational purposes" means all tax-supported public
19 schools, private schools that offer systematic instruction in
20 useful branches of learning by methods common to public
21 schools and that compare favorably in their scope and
22 intensity with the course of study presented in tax-supported
23 schools, and vocational or technical schools or institutes
24 organized and operated exclusively to provide a course of
25 study of not less than 6 weeks duration and designed to
26 prepare individuals to follow a trade or to pursue a manual,
27 technical, mechanical, industrial, business, or commercial
28 occupation.

29 (28) Beginning January 1, 2000, personal property,
30 including food, purchased through fundraising events for the
31 benefit of a public or private elementary or secondary
32 school, a group of those schools, or one or more school
33 districts if the events are sponsored by an entity recognized
34 by the school district that consists primarily of volunteers

1 and includes parents and teachers of the school children.
2 This paragraph does not apply to fundraising events (i) for
3 the benefit of private home instruction or (ii) for which the
4 fundraising entity purchases the personal property sold at
5 the events from another individual or entity that sold the
6 property for the purpose of resale by the fundraising entity
7 and that profits from the sale to the fundraising entity.
8 This paragraph is exempt from the provisions of Section 3-90.

9 (29) Beginning January 1, 2000 and through December 31,
10 2001, new or used automatic vending machines that prepare and
11 serve hot food and beverages, including coffee, soup, and
12 other items, and replacement parts for these machines.
13 Beginning January 1, 2002, machines and parts for machines
14 used in commercial, coin-operated amusement and vending
15 business if a use or occupation tax is paid on the gross
16 receipts derived from the use of the commercial,
17 coin-operated amusement and vending machines. This paragraph
18 is exempt from the provisions of Section 3-90.

19 (30) Food for human consumption that is to be consumed
20 off the premises where it is sold (other than alcoholic
21 beverages, soft drinks, and food that has been prepared for
22 immediate consumption) and prescription and nonprescription
23 medicines, drugs, medical appliances, and insulin, urine
24 testing materials, syringes, and needles used by diabetics,
25 for human use, when purchased for use by a person receiving
26 medical assistance under Article 5 of the Illinois Public Aid
27 Code who resides in a licensed long-term care facility, as
28 defined in the Nursing Home Care Act.

29 (31) Beginning on the effective date of this amendatory
30 Act of the 92nd General Assembly, computers and
31 communications equipment utilized for any hospital purpose
32 and equipment used in the diagnosis, analysis, or treatment
33 of hospital patients purchased by a lessor who leases the
34 equipment, under a lease of one year or longer executed or in

1 effect at the time the lessor would otherwise be subject to
2 the tax imposed by this Act, to a hospital that has been
3 issued an active tax exemption identification number by the
4 Department under Section 1g of the Retailers' Occupation Tax
5 Act. If the equipment is leased in a manner that does not
6 qualify for this exemption or is used in any other nonexempt
7 manner, the lessor shall be liable for the tax imposed under
8 this Act or the Service Use Tax Act, as the case may be,
9 based on the fair market value of the property at the time
10 the nonqualifying use occurs. No lessor shall collect or
11 attempt to collect an amount (however designated) that
12 purports to reimburse that lessor for the tax imposed by this
13 Act or the Service Use Tax Act, as the case may be, if the
14 tax has not been paid by the lessor. If a lessor improperly
15 collects any such amount from the lessee, the lessee shall
16 have a legal right to claim a refund of that amount from the
17 lessor. If, however, that amount is not refunded to the
18 lessee for any reason, the lessor is liable to pay that
19 amount to the Department. This paragraph is exempt from the
20 provisions of Section 3-90.

21 (32) Beginning on the effective date of this amendatory
22 Act of the 92nd General Assembly, personal property purchased
23 by a lessor who leases the property, under a lease of one
24 year or longer executed or in effect at the time the lessor
25 would otherwise be subject to the tax imposed by this Act, to
26 a governmental body that has been issued an active sales tax
27 exemption identification number by the Department under
28 Section 1g of the Retailers' Occupation Tax Act. If the
29 property is leased in a manner that does not qualify for this
30 exemption or used in any other nonexempt manner, the lessor
31 shall be liable for the tax imposed under this Act or the
32 Service Use Tax Act, as the case may be, based on the fair
33 market value of the property at the time the nonqualifying
34 use occurs. No lessor shall collect or attempt to collect an

1 amount (however designated) that purports to reimburse that
 2 lessor for the tax imposed by this Act or the Service Use Tax
 3 Act, as the case may be, if the tax has not been paid by the
 4 lessor. If a lessor improperly collects any such amount from
 5 the lessee, the lessee shall have a legal right to claim a
 6 refund of that amount from the lessor. If, however, that
 7 amount is not refunded to the lessee for any reason, the
 8 lessor is liable to pay that amount to the Department. This
 9 paragraph is exempt from the provisions of Section 3-90.

10 (33) Beginning January 1, 2004 and ending December 31,
 11 2007, automated external defibrillators purchased by a
 12 physical fitness facility for the purpose of complying with
 13 the Physical Fitness Facility Medical Emergency Preparedness
 14 Act, up to a maximum exemption of \$300 per year. For purposes
 15 of this paragraph (33), "physical fitness facility" is
 16 defined as in the Physical Fitness Facility Medical Emergency
 17 Preparedness Act, except that the term does not include any
 18 facility that is owned or operated by a unit of local
 19 government or a public school, college, or university.

20 (Source: P.A. 91-51, eff. 6-30-99; 91-200, eff. 7-20-99;
 21 91-439, eff. 8-6-99; 91-637, eff. 8-20-99; 91-644, eff.
 22 8-20-99; 91-901, eff. 1-1-01; 92-35, eff. 7-1-01; 92-227,
 23 eff. 8-2-01; 92-337, eff. 8-10-01; 92-484, eff. 8-23-01;
 24 92-651, eff. 7-11-02.)

25 Section 91. The Service Use Tax Act is amended by
 26 changing Section 3-5 as follows:

27 (35 ILCS 110/3-5) (from Ch. 120, par. 439.33-5)
 28 Sec. 3-5. Exemptions. Use of the following tangible
 29 personal property is exempt from the tax imposed by this Act:
 30 (1) Personal property purchased from a corporation,
 31 society, association, foundation, institution, or
 32 organization, other than a limited liability company, that is

1 organized and operated as a not-for-profit service enterprise
2 for the benefit of persons 65 years of age or older if the
3 personal property was not purchased by the enterprise for the
4 purpose of resale by the enterprise.

5 (2) Personal property purchased by a non-profit Illinois
6 county fair association for use in conducting, operating, or
7 promoting the county fair.

8 (3) Personal property purchased by a not-for-profit arts
9 or cultural organization that establishes, by proof required
10 by the Department by rule, that it has received an exemption
11 under Section 501(c)(3) of the Internal Revenue Code and that
12 is organized and operated primarily for the presentation or
13 support of arts or cultural programming, activities, or
14 services. These organizations include, but are not limited
15 to, music and dramatic arts organizations such as symphony
16 orchestras and theatrical groups, arts and cultural service
17 organizations, local arts councils, visual arts
18 organizations, and media arts organizations. On and after the
19 effective date of this amendatory Act of the 92nd General
20 Assembly, however, an entity otherwise eligible for this
21 exemption shall not make tax-free purchases unless it has an
22 active identification number issued by the Department.

23 (4) Legal tender, currency, medallions, or gold or
24 silver coinage issued by the State of Illinois, the
25 government of the United States of America, or the government
26 of any foreign country, and bullion.

27 (5) Graphic arts machinery and equipment, including
28 repair and replacement parts, both new and used, and
29 including that manufactured on special order or purchased for
30 lease, certified by the purchaser to be used primarily for
31 graphic arts production. Equipment includes chemicals or
32 chemicals acting as catalysts but only if the chemicals or
33 chemicals acting as catalysts effect a direct and immediate
34 change upon a graphic arts product.

1 (6) Personal property purchased from a teacher-sponsored
2 student organization affiliated with an elementary or
3 secondary school located in Illinois.

4 (7) Farm machinery and equipment, both new and used,
5 including that manufactured on special order, certified by
6 the purchaser to be used primarily for production agriculture
7 or State or federal agricultural programs, including
8 individual replacement parts for the machinery and equipment,
9 including machinery and equipment purchased for lease, and
10 including implements of husbandry defined in Section 1-130 of
11 the Illinois Vehicle Code, farm machinery and agricultural
12 chemical and fertilizer spreaders, and nurse wagons required
13 to be registered under Section 3-809 of the Illinois Vehicle
14 Code, but excluding other motor vehicles required to be
15 registered under the Illinois Vehicle Code. Horticultural
16 polyhouses or hoop houses used for propagating, growing, or
17 overwintering plants shall be considered farm machinery and
18 equipment under this item (7). Agricultural chemical tender
19 tanks and dry boxes shall include units sold separately from
20 a motor vehicle required to be licensed and units sold
21 mounted on a motor vehicle required to be licensed if the
22 selling price of the tender is separately stated.

23 Farm machinery and equipment shall include precision
24 farming equipment that is installed or purchased to be
25 installed on farm machinery and equipment including, but not
26 limited to, tractors, harvesters, sprayers, planters,
27 seeders, or spreaders. Precision farming equipment includes,
28 but is not limited to, soil testing sensors, computers,
29 monitors, software, global positioning and mapping systems,
30 and other such equipment.

31 Farm machinery and equipment also includes computers,
32 sensors, software, and related equipment used primarily in
33 the computer-assisted operation of production agriculture
34 facilities, equipment, and activities such as, but not

1 limited to, the collection, monitoring, and correlation of
2 animal and crop data for the purpose of formulating animal
3 diets and agricultural chemicals. This item (7) is exempt
4 from the provisions of Section 3-75.

5 (8) Fuel and petroleum products sold to or used by an
6 air common carrier, certified by the carrier to be used for
7 consumption, shipment, or storage in the conduct of its
8 business as an air common carrier, for a flight destined for
9 or returning from a location or locations outside the United
10 States without regard to previous or subsequent domestic
11 stopovers.

12 (9) Proceeds of mandatory service charges separately
13 stated on customers' bills for the purchase and consumption
14 of food and beverages acquired as an incident to the purchase
15 of a service from a serviceman, to the extent that the
16 proceeds of the service charge are in fact turned over as
17 tips or as a substitute for tips to the employees who
18 participate directly in preparing, serving, hosting or
19 cleaning up the food or beverage function with respect to
20 which the service charge is imposed.

21 (10) Oil field exploration, drilling, and production
22 equipment, including (i) rigs and parts of rigs, rotary rigs,
23 cable tool rigs, and workover rigs, (ii) pipe and tubular
24 goods, including casing and drill strings, (iii) pumps and
25 pump-jack units, (iv) storage tanks and flow lines, (v) any
26 individual replacement part for oil field exploration,
27 drilling, and production equipment, and (vi) machinery and
28 equipment purchased for lease; but excluding motor vehicles
29 required to be registered under the Illinois Vehicle Code.

30 (11) Proceeds from the sale of photoprocessing machinery
31 and equipment, including repair and replacement parts, both
32 new and used, including that manufactured on special order,
33 certified by the purchaser to be used primarily for
34 photoprocessing, and including photoprocessing machinery and

1 equipment purchased for lease.

2 (12) Coal exploration, mining, offhighway hauling,
3 processing, maintenance, and reclamation equipment, including
4 replacement parts and equipment, and including equipment
5 purchased for lease, but excluding motor vehicles required to
6 be registered under the Illinois Vehicle Code.

7 (13) Semen used for artificial insemination of livestock
8 for direct agricultural production.

9 (14) Horses, or interests in horses, registered with and
10 meeting the requirements of any of the Arabian Horse Club
11 Registry of America, Appaloosa Horse Club, American Quarter
12 Horse Association, United States Trotting Association, or
13 Jockey Club, as appropriate, used for purposes of breeding or
14 racing for prizes.

15 (15) Computers and communications equipment utilized for
16 any hospital purpose and equipment used in the diagnosis,
17 analysis, or treatment of hospital patients purchased by a
18 lessor who leases the equipment, under a lease of one year or
19 longer executed or in effect at the time the lessor would
20 otherwise be subject to the tax imposed by this Act, to a
21 hospital that has been issued an active tax exemption
22 identification number by the Department under Section 1g of
23 the Retailers' Occupation Tax Act. If the equipment is leased
24 in a manner that does not qualify for this exemption or is
25 used in any other non-exempt manner, the lessor shall be
26 liable for the tax imposed under this Act or the Use Tax Act,
27 as the case may be, based on the fair market value of the
28 property at the time the non-qualifying use occurs. No
29 lessor shall collect or attempt to collect an amount (however
30 designated) that purports to reimburse that lessor for the
31 tax imposed by this Act or the Use Tax Act, as the case may
32 be, if the tax has not been paid by the lessor. If a lessor
33 improperly collects any such amount from the lessee, the
34 lessee shall have a legal right to claim a refund of that

1 amount from the lessor. If, however, that amount is not
2 refunded to the lessee for any reason, the lessor is liable
3 to pay that amount to the Department.

4 (16) Personal property purchased by a lessor who leases
5 the property, under a lease of one year or longer executed or
6 in effect at the time the lessor would otherwise be subject
7 to the tax imposed by this Act, to a governmental body that
8 has been issued an active tax exemption identification number
9 by the Department under Section 1g of the Retailers'
10 Occupation Tax Act. If the property is leased in a manner
11 that does not qualify for this exemption or is used in any
12 other non-exempt manner, the lessor shall be liable for the
13 tax imposed under this Act or the Use Tax Act, as the case
14 may be, based on the fair market value of the property at the
15 time the non-qualifying use occurs. No lessor shall collect
16 or attempt to collect an amount (however designated) that
17 purports to reimburse that lessor for the tax imposed by this
18 Act or the Use Tax Act, as the case may be, if the tax has
19 not been paid by the lessor. If a lessor improperly collects
20 any such amount from the lessee, the lessee shall have a
21 legal right to claim a refund of that amount from the lessor.
22 If, however, that amount is not refunded to the lessee for
23 any reason, the lessor is liable to pay that amount to the
24 Department.

25 (17) Beginning with taxable years ending on or after
26 December 31, 1995 and ending with taxable years ending on or
27 before December 31, 2004, personal property that is donated
28 for disaster relief to be used in a State or federally
29 declared disaster area in Illinois or bordering Illinois by a
30 manufacturer or retailer that is registered in this State to
31 a corporation, society, association, foundation, or
32 institution that has been issued a sales tax exemption
33 identification number by the Department that assists victims
34 of the disaster who reside within the declared disaster area.

1 (18) Beginning with taxable years ending on or after
2 December 31, 1995 and ending with taxable years ending on or
3 before December 31, 2004, personal property that is used in
4 the performance of infrastructure repairs in this State,
5 including but not limited to municipal roads and streets,
6 access roads, bridges, sidewalks, waste disposal systems,
7 water and sewer line extensions, water distribution and
8 purification facilities, storm water drainage and retention
9 facilities, and sewage treatment facilities, resulting from a
10 State or federally declared disaster in Illinois or bordering
11 Illinois when such repairs are initiated on facilities
12 located in the declared disaster area within 6 months after
13 the disaster.

14 (19) Beginning July 1, 1999, game or game birds
15 purchased at a "game breeding and hunting preserve area" or
16 an "exotic game hunting area" as those terms are used in the
17 Wildlife Code or at a hunting enclosure approved through
18 rules adopted by the Department of Natural Resources. This
19 paragraph is exempt from the provisions of Section 3-75.

20 (20) A motor vehicle, as that term is defined in Section
21 1-146 of the Illinois Vehicle Code, that is donated to a
22 corporation, limited liability company, society, association,
23 foundation, or institution that is determined by the
24 Department to be organized and operated exclusively for
25 educational purposes. For purposes of this exemption, "a
26 corporation, limited liability company, society, association,
27 foundation, or institution organized and operated exclusively
28 for educational purposes" means all tax-supported public
29 schools, private schools that offer systematic instruction in
30 useful branches of learning by methods common to public
31 schools and that compare favorably in their scope and
32 intensity with the course of study presented in tax-supported
33 schools, and vocational or technical schools or institutes
34 organized and operated exclusively to provide a course of

1 study of not less than 6 weeks duration and designed to
2 prepare individuals to follow a trade or to pursue a manual,
3 technical, mechanical, industrial, business, or commercial
4 occupation.

5 (21) Beginning January 1, 2000, personal property,
6 including food, purchased through fundraising events for the
7 benefit of a public or private elementary or secondary
8 school, a group of those schools, or one or more school
9 districts if the events are sponsored by an entity recognized
10 by the school district that consists primarily of volunteers
11 and includes parents and teachers of the school children.
12 This paragraph does not apply to fundraising events (i) for
13 the benefit of private home instruction or (ii) for which the
14 fundraising entity purchases the personal property sold at
15 the events from another individual or entity that sold the
16 property for the purpose of resale by the fundraising entity
17 and that profits from the sale to the fundraising entity.
18 This paragraph is exempt from the provisions of Section 3-75.

19 (22) Beginning January 1, 2000 and through December 31,
20 2001, new or used automatic vending machines that prepare and
21 serve hot food and beverages, including coffee, soup, and
22 other items, and replacement parts for these machines.
23 Beginning January 1, 2002, machines and parts for machines
24 used in commercial, coin-operated amusement and vending
25 business if a use or occupation tax is paid on the gross
26 receipts derived from the use of the commercial,
27 coin-operated amusement and vending machines. This paragraph
28 is exempt from the provisions of Section 3-75.

29 (23) Food for human consumption that is to be consumed
30 off the premises where it is sold (other than alcoholic
31 beverages, soft drinks, and food that has been prepared for
32 immediate consumption) and prescription and nonprescription
33 medicines, drugs, medical appliances, and insulin, urine
34 testing materials, syringes, and needles used by diabetics,

1 for human use, when purchased for use by a person receiving
2 medical assistance under Article 5 of the Illinois Public Aid
3 Code who resides in a licensed long-term care facility, as
4 defined in the Nursing Home Care Act.

5 (24) Beginning on the effective date of this
6 amendatory Act of the 92nd General Assembly, computers and
7 communications equipment utilized for any hospital purpose
8 and equipment used in the diagnosis, analysis, or treatment
9 of hospital patients purchased by a lessor who leases the
10 equipment, under a lease of one year or longer executed or in
11 effect at the time the lessor would otherwise be subject to
12 the tax imposed by this Act, to a hospital that has been
13 issued an active tax exemption identification number by the
14 Department under Section 1g of the Retailers' Occupation Tax
15 Act. If the equipment is leased in a manner that does not
16 qualify for this exemption or is used in any other nonexempt
17 manner, the lessor shall be liable for the tax imposed under
18 this Act or the Use Tax Act, as the case may be, based on the
19 fair market value of the property at the time the
20 nonqualifying use occurs. No lessor shall collect or attempt
21 to collect an amount (however designated) that purports to
22 reimburse that lessor for the tax imposed by this Act or the
23 Use Tax Act, as the case may be, if the tax has not been paid
24 by the lessor. If a lessor improperly collects any such
25 amount from the lessee, the lessee shall have a legal right
26 to claim a refund of that amount from the lessor. If,
27 however, that amount is not refunded to the lessee for any
28 reason, the lessor is liable to pay that amount to the
29 Department. This paragraph is exempt from the provisions of
30 Section 3-75.

31 (25) Beginning on the effective date of this amendatory
32 Act of the 92nd General Assembly, personal property purchased
33 by a lessor who leases the property, under a lease of one
34 year or longer executed or in effect at the time the lessor

1 would otherwise be subject to the tax imposed by this Act, to
2 a governmental body that has been issued an active tax
3 exemption identification number by the Department under
4 Section 1g of the Retailers' Occupation Tax Act. If the
5 property is leased in a manner that does not qualify for this
6 exemption or is used in any other nonexempt manner, the
7 lessor shall be liable for the tax imposed under this Act or
8 the Use Tax Act, as the case may be, based on the fair market
9 value of the property at the time the nonqualifying use
10 occurs. No lessor shall collect or attempt to collect an
11 amount (however designated) that purports to reimburse that
12 lessor for the tax imposed by this Act or the Use Tax Act, as
13 the case may be, if the tax has not been paid by the lessor.
14 If a lessor improperly collects any such amount from the
15 lessee, the lessee shall have a legal right to claim a refund
16 of that amount from the lessor. If, however, that amount is
17 not refunded to the lessee for any reason, the lessor is
18 liable to pay that amount to the Department. This paragraph
19 is exempt from the provisions of Section 3-75.

20 (26) Beginning January 1, 2004 and ending December 31,
21 2007, automated external defibrillators purchased by a
22 physical fitness facility for the purpose of complying with
23 the Physical Fitness Facility Medical Emergency Preparedness
24 Act, up to a maximum exemption of \$300 per year. For purposes
25 of this paragraph (26), "physical fitness facility" is
26 defined as in the Physical Fitness Facility Medical Emergency
27 Preparedness Act, except that the term does not include any
28 facility that is owned or operated by a unit of local
29 government or a public school, college, or university.

30 (Source: P.A. 91-51, eff. 6-30-99; 91-200, eff. 7-20-99;
31 91-439, eff. 8-6-99; 91-637, eff. 8-20-99; 91-644, eff.
32 8-20-99; 92-16, eff. 6-28-01; 92-35, eff. 7-1-01; 92-227,
33 eff. 8-2-01; 92-337, eff. 8-10-01; 92-484, eff. 8-23-01;
34 92-651, eff. 7-11-02.)

1 Section 92. The Service Occupation Tax Act is amended by
2 changing Section 3-5 as follows:

3 (35 ILCS 115/3-5) (from Ch. 120, par. 439.103-5)

4 Sec. 3-5. Exemptions. The following tangible personal
5 property is exempt from the tax imposed by this Act:

6 (1) Personal property sold by a corporation, society,
7 association, foundation, institution, or organization, other
8 than a limited liability company, that is organized and
9 operated as a not-for-profit service enterprise for the
10 benefit of persons 65 years of age or older if the personal
11 property was not purchased by the enterprise for the purpose
12 of resale by the enterprise.

13 (2) Personal property purchased by a not-for-profit
14 Illinois county fair association for use in conducting,
15 operating, or promoting the county fair.

16 (3) Personal property purchased by any not-for-profit
17 arts or cultural organization that establishes, by proof
18 required by the Department by rule, that it has received an
19 exemption under Section 501(c)(3) of the Internal Revenue
20 Code and that is organized and operated primarily for the
21 presentation or support of arts or cultural programming,
22 activities, or services. These organizations include, but
23 are not limited to, music and dramatic arts organizations
24 such as symphony orchestras and theatrical groups, arts and
25 cultural service organizations, local arts councils, visual
26 arts organizations, and media arts organizations. On and
27 after the effective date of this amendatory Act of the 92nd
28 General Assembly, however, an entity otherwise eligible for
29 this exemption shall not make tax-free purchases unless it
30 has an active identification number issued by the Department.

31 (4) Legal tender, currency, medallions, or gold or
32 silver coinage issued by the State of Illinois, the
33 government of the United States of America, or the government

1 of any foreign country, and bullion.

2 (5) Graphic arts machinery and equipment, including
3 repair and replacement parts, both new and used, and
4 including that manufactured on special order or purchased for
5 lease, certified by the purchaser to be used primarily for
6 graphic arts production. Equipment includes chemicals or
7 chemicals acting as catalysts but only if the chemicals or
8 chemicals acting as catalysts effect a direct and immediate
9 change upon a graphic arts product.

10 (6) Personal property sold by a teacher-sponsored
11 student organization affiliated with an elementary or
12 secondary school located in Illinois.

13 (7) Farm machinery and equipment, both new and used,
14 including that manufactured on special order, certified by
15 the purchaser to be used primarily for production agriculture
16 or State or federal agricultural programs, including
17 individual replacement parts for the machinery and equipment,
18 including machinery and equipment purchased for lease, and
19 including implements of husbandry defined in Section 1-130 of
20 the Illinois Vehicle Code, farm machinery and agricultural
21 chemical and fertilizer spreaders, and nurse wagons required
22 to be registered under Section 3-809 of the Illinois Vehicle
23 Code, but excluding other motor vehicles required to be
24 registered under the Illinois Vehicle Code. Horticultural
25 polyhouses or hoop houses used for propagating, growing, or
26 overwintering plants shall be considered farm machinery and
27 equipment under this item (7). Agricultural chemical tender
28 tanks and dry boxes shall include units sold separately from
29 a motor vehicle required to be licensed and units sold
30 mounted on a motor vehicle required to be licensed if the
31 selling price of the tender is separately stated.

32 Farm machinery and equipment shall include precision
33 farming equipment that is installed or purchased to be
34 installed on farm machinery and equipment including, but not

1 limited to, tractors, harvesters, sprayers, planters,
2 seeders, or spreaders. Precision farming equipment includes,
3 but is not limited to, soil testing sensors, computers,
4 monitors, software, global positioning and mapping systems,
5 and other such equipment.

6 Farm machinery and equipment also includes computers,
7 sensors, software, and related equipment used primarily in
8 the computer-assisted operation of production agriculture
9 facilities, equipment, and activities such as, but not
10 limited to, the collection, monitoring, and correlation of
11 animal and crop data for the purpose of formulating animal
12 diets and agricultural chemicals. This item (7) is exempt
13 from the provisions of Section 3-55.

14 (8) Fuel and petroleum products sold to or used by an
15 air common carrier, certified by the carrier to be used for
16 consumption, shipment, or storage in the conduct of its
17 business as an air common carrier, for a flight destined for
18 or returning from a location or locations outside the United
19 States without regard to previous or subsequent domestic
20 stopovers.

21 (9) Proceeds of mandatory service charges separately
22 stated on customers' bills for the purchase and consumption
23 of food and beverages, to the extent that the proceeds of the
24 service charge are in fact turned over as tips or as a
25 substitute for tips to the employees who participate directly
26 in preparing, serving, hosting or cleaning up the food or
27 beverage function with respect to which the service charge is
28 imposed.

29 (10) Oil field exploration, drilling, and production
30 equipment, including (i) rigs and parts of rigs, rotary rigs,
31 cable tool rigs, and workover rigs, (ii) pipe and tubular
32 goods, including casing and drill strings, (iii) pumps and
33 pump-jack units, (iv) storage tanks and flow lines, (v) any
34 individual replacement part for oil field exploration,

1 drilling, and production equipment, and (vi) machinery and
2 equipment purchased for lease; but excluding motor vehicles
3 required to be registered under the Illinois Vehicle Code.

4 (11) Photoprocessing machinery and equipment, including
5 repair and replacement parts, both new and used, including
6 that manufactured on special order, certified by the
7 purchaser to be used primarily for photoprocessing, and
8 including photoprocessing machinery and equipment purchased
9 for lease.

10 (12) Coal exploration, mining, offhighway hauling,
11 processing, maintenance, and reclamation equipment, including
12 replacement parts and equipment, and including equipment
13 purchased for lease, but excluding motor vehicles required to
14 be registered under the Illinois Vehicle Code.

15 (13) Food for human consumption that is to be consumed
16 off the premises where it is sold (other than alcoholic
17 beverages, soft drinks and food that has been prepared for
18 immediate consumption) and prescription and non-prescription
19 medicines, drugs, medical appliances, and insulin, urine
20 testing materials, syringes, and needles used by diabetics,
21 for human use, when purchased for use by a person receiving
22 medical assistance under Article 5 of the Illinois Public Aid
23 Code who resides in a licensed long-term care facility, as
24 defined in the Nursing Home Care Act.

25 (14) Semen used for artificial insemination of livestock
26 for direct agricultural production.

27 (15) Horses, or interests in horses, registered with and
28 meeting the requirements of any of the Arabian Horse Club
29 Registry of America, Appaloosa Horse Club, American Quarter
30 Horse Association, United States Trotting Association, or
31 Jockey Club, as appropriate, used for purposes of breeding or
32 racing for prizes.

33 (16) Computers and communications equipment utilized for
34 any hospital purpose and equipment used in the diagnosis,

1 analysis, or treatment of hospital patients sold to a lessor
2 who leases the equipment, under a lease of one year or longer
3 executed or in effect at the time of the purchase, to a
4 hospital that has been issued an active tax exemption
5 identification number by the Department under Section 1g of
6 the Retailers' Occupation Tax Act.

7 (17) Personal property sold to a lessor who leases the
8 property, under a lease of one year or longer executed or in
9 effect at the time of the purchase, to a governmental body
10 that has been issued an active tax exemption identification
11 number by the Department under Section 1g of the Retailers'
12 Occupation Tax Act.

13 (18) Beginning with taxable years ending on or after
14 December 31, 1995 and ending with taxable years ending on or
15 before December 31, 2004, personal property that is donated
16 for disaster relief to be used in a State or federally
17 declared disaster area in Illinois or bordering Illinois by a
18 manufacturer or retailer that is registered in this State to
19 a corporation, society, association, foundation, or
20 institution that has been issued a sales tax exemption
21 identification number by the Department that assists victims
22 of the disaster who reside within the declared disaster area.

23 (19) Beginning with taxable years ending on or after
24 December 31, 1995 and ending with taxable years ending on or
25 before December 31, 2004, personal property that is used in
26 the performance of infrastructure repairs in this State,
27 including but not limited to municipal roads and streets,
28 access roads, bridges, sidewalks, waste disposal systems,
29 water and sewer line extensions, water distribution and
30 purification facilities, storm water drainage and retention
31 facilities, and sewage treatment facilities, resulting from a
32 State or federally declared disaster in Illinois or bordering
33 Illinois when such repairs are initiated on facilities
34 located in the declared disaster area within 6 months after

1 the disaster.

2 (20) Beginning July 1, 1999, game or game birds sold at
3 a "game breeding and hunting preserve area" or an "exotic
4 game hunting area" as those terms are used in the Wildlife
5 Code or at a hunting enclosure approved through rules adopted
6 by the Department of Natural Resources. This paragraph is
7 exempt from the provisions of Section 3-55.

8 (21) A motor vehicle, as that term is defined in Section
9 1-146 of the Illinois Vehicle Code, that is donated to a
10 corporation, limited liability company, society, association,
11 foundation, or institution that is determined by the
12 Department to be organized and operated exclusively for
13 educational purposes. For purposes of this exemption, "a
14 corporation, limited liability company, society, association,
15 foundation, or institution organized and operated exclusively
16 for educational purposes" means all tax-supported public
17 schools, private schools that offer systematic instruction in
18 useful branches of learning by methods common to public
19 schools and that compare favorably in their scope and
20 intensity with the course of study presented in tax-supported
21 schools, and vocational or technical schools or institutes
22 organized and operated exclusively to provide a course of
23 study of not less than 6 weeks duration and designed to
24 prepare individuals to follow a trade or to pursue a manual,
25 technical, mechanical, industrial, business, or commercial
26 occupation.

27 (22) Beginning January 1, 2000, personal property,
28 including food, purchased through fundraising events for the
29 benefit of a public or private elementary or secondary
30 school, a group of those schools, or one or more school
31 districts if the events are sponsored by an entity recognized
32 by the school district that consists primarily of volunteers
33 and includes parents and teachers of the school children.
34 This paragraph does not apply to fundraising events (i) for

1 the benefit of private home instruction or (ii) for which the
2 fundraising entity purchases the personal property sold at
3 the events from another individual or entity that sold the
4 property for the purpose of resale by the fundraising entity
5 and that profits from the sale to the fundraising entity.
6 This paragraph is exempt from the provisions of Section 3-55.

7 (23) Beginning January 1, 2000 and through December 31,
8 2001, new or used automatic vending machines that prepare and
9 serve hot food and beverages, including coffee, soup, and
10 other items, and replacement parts for these machines.
11 Beginning January 1, 2002, machines and parts for machines
12 used in commercial, coin-operated amusement and vending
13 business if a use or occupation tax is paid on the gross
14 receipts derived from the use of the commercial,
15 coin-operated amusement and vending machines. This paragraph
16 is exempt from the provisions of Section 3-55.

17 (24) Beginning on the effective date of this amendatory
18 Act of the 92nd General Assembly, computers and
19 communications equipment utilized for any hospital purpose
20 and equipment used in the diagnosis, analysis, or treatment
21 of hospital patients sold to a lessor who leases the
22 equipment, under a lease of one year or longer executed or in
23 effect at the time of the purchase, to a hospital that has
24 been issued an active tax exemption identification number by
25 the Department under Section 1g of the Retailers' Occupation
26 Tax Act. This paragraph is exempt from the provisions of
27 Section 3-55.

28 (25) Beginning on the effective date of this amendatory
29 Act of the 92nd General Assembly, personal property sold to a
30 lessor who leases the property, under a lease of one year or
31 longer executed or in effect at the time of the purchase, to
32 a governmental body that has been issued an active tax
33 exemption identification number by the Department under
34 Section 1g of the Retailers' Occupation Tax Act. This

1 paragraph is exempt from the provisions of Section 3-55.

2 (26) Beginning on January 1, 2002, tangible personal
3 property purchased from an Illinois retailer by a taxpayer
4 engaged in centralized purchasing activities in Illinois who
5 will, upon receipt of the property in Illinois, temporarily
6 store the property in Illinois (i) for the purpose of
7 subsequently transporting it outside this State for use or
8 consumption thereafter solely outside this State or (ii) for
9 the purpose of being processed, fabricated, or manufactured
10 into, attached to, or incorporated into other tangible
11 personal property to be transported outside this State and
12 thereafter used or consumed solely outside this State. The
13 Director of Revenue shall, pursuant to rules adopted in
14 accordance with the Illinois Administrative Procedure Act,
15 issue a permit to any taxpayer in good standing with the
16 Department who is eligible for the exemption under this
17 paragraph (26). The permit issued under this paragraph (26)
18 shall authorize the holder, to the extent and in the manner
19 specified in the rules adopted under this Act, to purchase
20 tangible personal property from a retailer exempt from the
21 taxes imposed by this Act. Taxpayers shall maintain all
22 necessary books and records to substantiate the use and
23 consumption of all such tangible personal property outside of
24 the State of Illinois.

25 (27) Beginning January 1, 2004 and ending December 31,
26 2007, automated external defibrillators purchased by a
27 physical fitness facility for the purpose of complying with
28 the Physical Fitness Facility Medical Emergency Preparedness
29 Act, up to a maximum exemption of \$300 per year. For purposes
30 of this paragraph (27), "physical fitness facility" is
31 defined as in the Physical Fitness Facility Medical Emergency
32 Preparedness Act, except that the term does not include any
33 facility that is owned or operated by a unit of local
34 government or a public school, college, or university.

1 (Source: P.A. 91-51, eff. 6-30-99; 91-200, eff. 7-20-99;
 2 91-439, eff. 8-6-99; 91-533, eff. 8-13-99; 91-637, eff.
 3 8-20-99; 91-644, eff. 8-20-99; 92-16, eff. 6-28-01; 92-35,
 4 eff. 7-1-01; 92-227, eff. 8-2-01; 92-337, eff. 8-10-01;
 5 92-484, eff. 8-23-01; 92-488, eff. 8-23-01; 92-651, eff.
 6 7-11-02.)

7 Section 93. The Retailers' Occupation Tax Act is amended
 8 by changing Section 2-5 as follows:

9 (35 ILCS 120/2-5) (from Ch. 120, par. 441-5)

10 Sec. 2-5. Exemptions. Gross receipts from proceeds from
 11 the sale of the following tangible personal property are
 12 exempt from the tax imposed by this Act:

- 13 (1) Farm chemicals.
- 14 (2) Farm machinery and equipment, both new and used,
 15 including that manufactured on special order, certified by
 16 the purchaser to be used primarily for production agriculture
 17 or State or federal agricultural programs, including
 18 individual replacement parts for the machinery and equipment,
 19 including machinery and equipment purchased for lease, and
 20 including implements of husbandry defined in Section 1-130 of
 21 the Illinois Vehicle Code, farm machinery and agricultural
 22 chemical and fertilizer spreaders, and nurse wagons required
 23 to be registered under Section 3-809 of the Illinois Vehicle
 24 Code, but excluding other motor vehicles required to be
 25 registered under the Illinois Vehicle Code. Horticultural
 26 polyhouses or hoop houses used for propagating, growing, or
 27 overwintering plants shall be considered farm machinery and
 28 equipment under this item (2). Agricultural chemical tender
 29 tanks and dry boxes shall include units sold separately from
 30 a motor vehicle required to be licensed and units sold
 31 mounted on a motor vehicle required to be licensed, if the
 32 selling price of the tender is separately stated.

1 Farm machinery and equipment shall include precision
2 farming equipment that is installed or purchased to be
3 installed on farm machinery and equipment including, but not
4 limited to, tractors, harvesters, sprayers, planters,
5 seeders, or spreaders. Precision farming equipment includes,
6 but is not limited to, soil testing sensors, computers,
7 monitors, software, global positioning and mapping systems,
8 and other such equipment.

9 Farm machinery and equipment also includes computers,
10 sensors, software, and related equipment used primarily in
11 the computer-assisted operation of production agriculture
12 facilities, equipment, and activities such as, but not
13 limited to, the collection, monitoring, and correlation of
14 animal and crop data for the purpose of formulating animal
15 diets and agricultural chemicals. This item (7) is exempt
16 from the provisions of Section 2-70.

17 (3) Distillation machinery and equipment, sold as a unit
18 or kit, assembled or installed by the retailer, certified by
19 the user to be used only for the production of ethyl alcohol
20 that will be used for consumption as motor fuel or as a
21 component of motor fuel for the personal use of the user, and
22 not subject to sale or resale.

23 (4) Graphic arts machinery and equipment, including
24 repair and replacement parts, both new and used, and
25 including that manufactured on special order or purchased for
26 lease, certified by the purchaser to be used primarily for
27 graphic arts production. Equipment includes chemicals or
28 chemicals acting as catalysts but only if the chemicals or
29 chemicals acting as catalysts effect a direct and immediate
30 change upon a graphic arts product.

31 (5) A motor vehicle of the first division, a motor
32 vehicle of the second division that is a self-contained motor
33 vehicle designed or permanently converted to provide living
34 quarters for recreational, camping, or travel use, with

1 direct walk through access to the living quarters from the
2 driver's seat, or a motor vehicle of the second division that
3 is of the van configuration designed for the transportation
4 of not less than 7 nor more than 16 passengers, as defined in
5 Section 1-146 of the Illinois Vehicle Code, that is used for
6 automobile renting, as defined in the Automobile Renting
7 Occupation and Use Tax Act.

8 (6) Personal property sold by a teacher-sponsored
9 student organization affiliated with an elementary or
10 secondary school located in Illinois.

11 (7) Proceeds of that portion of the selling price of a
12 passenger car the sale of which is subject to the Replacement
13 Vehicle Tax.

14 (8) Personal property sold to an Illinois county fair
15 association for use in conducting, operating, or promoting
16 the county fair.

17 (9) Personal property sold to a not-for-profit arts or
18 cultural organization that establishes, by proof required by
19 the Department by rule, that it has received an exemption
20 under Section 501(c)(3) of the Internal Revenue Code and that
21 is organized and operated primarily for the presentation or
22 support of arts or cultural programming, activities, or
23 services. These organizations include, but are not limited
24 to, music and dramatic arts organizations such as symphony
25 orchestras and theatrical groups, arts and cultural service
26 organizations, local arts councils, visual arts
27 organizations, and media arts organizations. On and after the
28 effective date of this amendatory Act of the 92nd General
29 Assembly, however, an entity otherwise eligible for this
30 exemption shall not make tax-free purchases unless it has an
31 active identification number issued by the Department.

32 (10) Personal property sold by a corporation, society,
33 association, foundation, institution, or organization, other
34 than a limited liability company, that is organized and

1 operated as a not-for-profit service enterprise for the
2 benefit of persons 65 years of age or older if the personal
3 property was not purchased by the enterprise for the purpose
4 of resale by the enterprise.

5 (11) Personal property sold to a governmental body, to a
6 corporation, society, association, foundation, or institution
7 organized and operated exclusively for charitable, religious,
8 or educational purposes, or to a not-for-profit corporation,
9 society, association, foundation, institution, or
10 organization that has no compensated officers or employees
11 and that is organized and operated primarily for the
12 recreation of persons 55 years of age or older. A limited
13 liability company may qualify for the exemption under this
14 paragraph only if the limited liability company is organized
15 and operated exclusively for educational purposes. On and
16 after July 1, 1987, however, no entity otherwise eligible for
17 this exemption shall make tax-free purchases unless it has an
18 active identification number issued by the Department.

19 (12) Personal property sold to interstate carriers for
20 hire for use as rolling stock moving in interstate commerce
21 or to lessors under leases of one year or longer executed or
22 in effect at the time of purchase by interstate carriers for
23 hire for use as rolling stock moving in interstate commerce
24 and equipment operated by a telecommunications provider,
25 licensed as a common carrier by the Federal Communications
26 Commission, which is permanently installed in or affixed to
27 aircraft moving in interstate commerce.

28 (13) Proceeds from sales to owners, lessors, or shippers
29 of tangible personal property that is utilized by interstate
30 carriers for hire for use as rolling stock moving in
31 interstate commerce and equipment operated by a
32 telecommunications provider, licensed as a common carrier by
33 the Federal Communications Commission, which is permanently
34 installed in or affixed to aircraft moving in interstate

1 commerce.

2 (14) Machinery and equipment that will be used by the
3 purchaser, or a lessee of the purchaser, primarily in the
4 process of manufacturing or assembling tangible personal
5 property for wholesale or retail sale or lease, whether the
6 sale or lease is made directly by the manufacturer or by some
7 other person, whether the materials used in the process are
8 owned by the manufacturer or some other person, or whether
9 the sale or lease is made apart from or as an incident to the
10 seller's engaging in the service occupation of producing
11 machines, tools, dies, jigs, patterns, gauges, or other
12 similar items of no commercial value on special order for a
13 particular purchaser.

14 (15) Proceeds of mandatory service charges separately
15 stated on customers' bills for purchase and consumption of
16 food and beverages, to the extent that the proceeds of the
17 service charge are in fact turned over as tips or as a
18 substitute for tips to the employees who participate directly
19 in preparing, serving, hosting or cleaning up the food or
20 beverage function with respect to which the service charge is
21 imposed.

22 (16) Petroleum products sold to a purchaser if the
23 seller is prohibited by federal law from charging tax to the
24 purchaser.

25 (17) Tangible personal property sold to a common carrier
26 by rail or motor that receives the physical possession of the
27 property in Illinois and that transports the property, or
28 shares with another common carrier in the transportation of
29 the property, out of Illinois on a standard uniform bill of
30 lading showing the seller of the property as the shipper or
31 consignor of the property to a destination outside Illinois,
32 for use outside Illinois.

33 (18) Legal tender, currency, medallions, or gold or
34 silver coinage issued by the State of Illinois, the

1 government of the United States of America, or the government
2 of any foreign country, and bullion.

3 (19) Oil field exploration, drilling, and production
4 equipment, including (i) rigs and parts of rigs, rotary rigs,
5 cable tool rigs, and workover rigs, (ii) pipe and tubular
6 goods, including casing and drill strings, (iii) pumps and
7 pump-jack units, (iv) storage tanks and flow lines, (v) any
8 individual replacement part for oil field exploration,
9 drilling, and production equipment, and (vi) machinery and
10 equipment purchased for lease; but excluding motor vehicles
11 required to be registered under the Illinois Vehicle Code.

12 (20) Photoprocessing machinery and equipment, including
13 repair and replacement parts, both new and used, including
14 that manufactured on special order, certified by the
15 purchaser to be used primarily for photoprocessing, and
16 including photoprocessing machinery and equipment purchased
17 for lease.

18 (21) Coal exploration, mining, offhighway hauling,
19 processing, maintenance, and reclamation equipment, including
20 replacement parts and equipment, and including equipment
21 purchased for lease, but excluding motor vehicles required to
22 be registered under the Illinois Vehicle Code.

23 (22) Fuel and petroleum products sold to or used by an
24 air carrier, certified by the carrier to be used for
25 consumption, shipment, or storage in the conduct of its
26 business as an air common carrier, for a flight destined for
27 or returning from a location or locations outside the United
28 States without regard to previous or subsequent domestic
29 stopovers.

30 (23) A transaction in which the purchase order is
31 received by a florist who is located outside Illinois, but
32 who has a florist located in Illinois deliver the property to
33 the purchaser or the purchaser's donee in Illinois.

34 (24) Fuel consumed or used in the operation of ships,

1 barges, or vessels that are used primarily in or for the
2 transportation of property or the conveyance of persons for
3 hire on rivers bordering on this State if the fuel is
4 delivered by the seller to the purchaser's barge, ship, or
5 vessel while it is afloat upon that bordering river.

6 (25) A motor vehicle sold in this State to a nonresident
7 even though the motor vehicle is delivered to the nonresident
8 in this State, if the motor vehicle is not to be titled in
9 this State, and if a drive-away permit is issued to the motor
10 vehicle as provided in Section 3-603 of the Illinois Vehicle
11 Code or if the nonresident purchaser has vehicle registration
12 plates to transfer to the motor vehicle upon returning to his
13 or her home state. The issuance of the drive-away permit or
14 having the out-of-state registration plates to be transferred
15 is prima facie evidence that the motor vehicle will not be
16 titled in this State.

17 (26) Semen used for artificial insemination of livestock
18 for direct agricultural production.

19 (27) Horses, or interests in horses, registered with and
20 meeting the requirements of any of the Arabian Horse Club
21 Registry of America, Appaloosa Horse Club, American Quarter
22 Horse Association, United States Trotting Association, or
23 Jockey Club, as appropriate, used for purposes of breeding or
24 racing for prizes.

25 (28) Computers and communications equipment utilized for
26 any hospital purpose and equipment used in the diagnosis,
27 analysis, or treatment of hospital patients sold to a lessor
28 who leases the equipment, under a lease of one year or longer
29 executed or in effect at the time of the purchase, to a
30 hospital that has been issued an active tax exemption
31 identification number by the Department under Section 1g of
32 this Act.

33 (29) Personal property sold to a lessor who leases the
34 property, under a lease of one year or longer executed or in

1 effect at the time of the purchase, to a governmental body
2 that has been issued an active tax exemption identification
3 number by the Department under Section 1g of this Act.

4 (30) Beginning with taxable years ending on or after
5 December 31, 1995 and ending with taxable years ending on or
6 before December 31, 2004, personal property that is donated
7 for disaster relief to be used in a State or federally
8 declared disaster area in Illinois or bordering Illinois by a
9 manufacturer or retailer that is registered in this State to
10 a corporation, society, association, foundation, or
11 institution that has been issued a sales tax exemption
12 identification number by the Department that assists victims
13 of the disaster who reside within the declared disaster area.

14 (31) Beginning with taxable years ending on or after
15 December 31, 1995 and ending with taxable years ending on or
16 before December 31, 2004, personal property that is used in
17 the performance of infrastructure repairs in this State,
18 including but not limited to municipal roads and streets,
19 access roads, bridges, sidewalks, waste disposal systems,
20 water and sewer line extensions, water distribution and
21 purification facilities, storm water drainage and retention
22 facilities, and sewage treatment facilities, resulting from a
23 State or federally declared disaster in Illinois or bordering
24 Illinois when such repairs are initiated on facilities
25 located in the declared disaster area within 6 months after
26 the disaster.

27 (32) Beginning July 1, 1999, game or game birds sold at
28 a "game breeding and hunting preserve area" or an "exotic
29 game hunting area" as those terms are used in the Wildlife
30 Code or at a hunting enclosure approved through rules adopted
31 by the Department of Natural Resources. This paragraph is
32 exempt from the provisions of Section 2-70.

33 (33) A motor vehicle, as that term is defined in Section
34 1-146 of the Illinois Vehicle Code, that is donated to a

1 corporation, limited liability company, society, association,
2 foundation, or institution that is determined by the
3 Department to be organized and operated exclusively for
4 educational purposes. For purposes of this exemption, "a
5 corporation, limited liability company, society, association,
6 foundation, or institution organized and operated exclusively
7 for educational purposes" means all tax-supported public
8 schools, private schools that offer systematic instruction in
9 useful branches of learning by methods common to public
10 schools and that compare favorably in their scope and
11 intensity with the course of study presented in tax-supported
12 schools, and vocational or technical schools or institutes
13 organized and operated exclusively to provide a course of
14 study of not less than 6 weeks duration and designed to
15 prepare individuals to follow a trade or to pursue a manual,
16 technical, mechanical, industrial, business, or commercial
17 occupation.

18 (34) Beginning January 1, 2000, personal property,
19 including food, purchased through fundraising events for the
20 benefit of a public or private elementary or secondary
21 school, a group of those schools, or one or more school
22 districts if the events are sponsored by an entity recognized
23 by the school district that consists primarily of volunteers
24 and includes parents and teachers of the school children.
25 This paragraph does not apply to fundraising events (i) for
26 the benefit of private home instruction or (ii) for which the
27 fundraising entity purchases the personal property sold at
28 the events from another individual or entity that sold the
29 property for the purpose of resale by the fundraising entity
30 and that profits from the sale to the fundraising entity.
31 This paragraph is exempt from the provisions of Section 2-70.

32 (35) Beginning January 1, 2000 and through December 31,
33 2001, new or used automatic vending machines that prepare and
34 serve hot food and beverages, including coffee, soup, and

1 other items, and replacement parts for these machines.
2 Beginning January 1, 2002, machines and parts for machines
3 used in commercial, coin-operated amusement and vending
4 business if a use or occupation tax is paid on the gross
5 receipts derived from the use of the commercial,
6 coin-operated amusement and vending machines. This paragraph
7 is exempt from the provisions of Section 2-70.

8 (35-5) ~~(36)~~ Food for human consumption that is to be
9 consumed off the premises where it is sold (other than
10 alcoholic beverages, soft drinks, and food that has been
11 prepared for immediate consumption) and prescription and
12 nonprescription medicines, drugs, medical appliances, and
13 insulin, urine testing materials, syringes, and needles used
14 by diabetics, for human use, when purchased for use by a
15 person receiving medical assistance under Article 5 of the
16 Illinois Public Aid Code who resides in a licensed long-term
17 care facility, as defined in the Nursing Home Care Act.

18 (36) Beginning August 2, 2001 ~~on-the-effective--date--of~~
19 ~~this--amendatory--Act-of-the-92nd-General-Assembly~~, computers
20 and communications equipment utilized for any hospital
21 purpose and equipment used in the diagnosis, analysis, or
22 treatment of hospital patients sold to a lessor who leases
23 the equipment, under a lease of one year or longer executed
24 or in effect at the time of the purchase, to a hospital that
25 has been issued an active tax exemption identification number
26 by the Department under Section 1g of this Act. This
27 paragraph is exempt from the provisions of Section 2-70.

28 (37) Beginning August 2, 2001 ~~on-the-effective--date--of~~
29 ~~this--amendatory--Act--of-the-92nd-General-Assembly~~, personal
30 property sold to a lessor who leases the property, under a
31 lease of one year or longer executed or in effect at the time
32 of the purchase, to a governmental body that has been issued
33 an active tax exemption identification number by the
34 Department under Section 1g of this Act. This paragraph is

1 exempt from the provisions of Section 2-70.

2 (38) Beginning on January 1, 2002, tangible personal
3 property purchased from an Illinois retailer by a taxpayer
4 engaged in centralized purchasing activities in Illinois who
5 will, upon receipt of the property in Illinois, temporarily
6 store the property in Illinois (i) for the purpose of
7 subsequently transporting it outside this State for use or
8 consumption thereafter solely outside this State or (ii) for
9 the purpose of being processed, fabricated, or manufactured
10 into, attached to, or incorporated into other tangible
11 personal property to be transported outside this State and
12 thereafter used or consumed solely outside this State. The
13 Director of Revenue shall, pursuant to rules adopted in
14 accordance with the Illinois Administrative Procedure Act,
15 issue a permit to any taxpayer in good standing with the
16 Department who is eligible for the exemption under this
17 paragraph (38). The permit issued under this paragraph (38)
18 shall authorize the holder, to the extent and in the manner
19 specified in the rules adopted under this Act, to purchase
20 tangible personal property from a retailer exempt from the
21 taxes imposed by this Act. Taxpayers shall maintain all
22 necessary books and records to substantiate the use and
23 consumption of all such tangible personal property outside of
24 the State of Illinois.

25 (39) Beginning January 1, 2004 and ending December 31,
26 2007, automated external defibrillators purchased by a
27 physical fitness facility for the purpose of complying with
28 the Physical Fitness Facility Medical Emergency Preparedness
29 Act, up to a maximum exemption of \$300 per year. For
30 purposes of this paragraph (39), "physical fitness facility"
31 is defined as in the Physical Fitness Facility Medical
32 Emergency Preparedness Act, except that the term does not
33 include any facility that is owned or operated by a unit of
34 local government or a public school, college, or university.

1 (Source: P.A. 91-51, eff. 6-30-99; 91-200, eff. 7-20-99;
2 91-439, eff. 8-6-99; 91-533, eff. 8-13-99; 91-637, eff.
3 8-20-99; 91-644, eff. 8-20-99; 92-16, eff. 6-28-01; 92-35,
4 eff. 7-1-01; 92-227, eff. 8-2-01; 92-337, eff. 8-10-01;
5 92-484, eff. 8-23-01; 92-488, eff. 8-23-01; 92-651, eff.
6 7-11-02; 92-680, eff. 7-16-02; revised 1-26-03.)

7 Section 95. The Automated External Defibrillator Act is
8 amended by changing Section 30 as follows:

9 (410 ILCS 4/30)

10 Sec. 30. Exemption from civil liability.

11 (a) A physician licensed in Illinois to practice
12 medicine in all its branches who authorizes the purchase of
13 an automated external defibrillator is not liable for civil
14 damages as a result of any act or omission arising out of
15 authorizing the purchase of an automated external
16 defibrillator, except for willful or wanton misconduct, if
17 the requirements of this Act are met.

18 (b) An individual or entity providing training in the
19 use of automated external defibrillators is not liable for
20 civil damages as a result of any act or omission involving
21 the use of an automated external defibrillator, except for
22 willful or wanton misconduct, if the requirements of this Act
23 are met.

24 (c) A person, unit of State or local government, or
25 school district owning, occupying, or managing the premises
26 where an automated external defibrillator is located is not
27 liable for civil damages as a result of any act or omission
28 involving the use of an automated external defibrillator,
29 except for willful or wanton misconduct, if the requirements
30 of this Act are met.

31 (d) An A-trained AED user is not liable for civil
32 damages as a result of any act or omission involving the use

1 of an automated external defibrillator in an emergency
2 situation, except for willful or wanton misconduct, if the
3 requirements of this Act are met.

4 (e) This Section does not apply to a public hospital.

5 (Source: P.A. 91-524, eff. 1-1-00.)