

1 AMENDMENT TO SENATE BILL 777

2 AMENDMENT NO. _____. Amend Senate Bill 777 by replacing
3 the title with the following:

4 "AN ACT in relation to health, which may be known as the
5 Colleen O'Sullivan Law."; and

6 by replacing everything after the enacting clause with the
7 following:

8 "Section 1. Short title. This Act may be cited as the
9 Physical Fitness Facility Medical Emergency Preparedness Act.

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

12 Section 5.5. Automated external defibrillator.
13 "Automated external defibrillator" or "AED" means an
14 automated external defibrillator as defined in the Automated
15 External Defibrillator Act.

16 Section 5.10. Department. "Department" means the
17 Department of Public Health.

18 Section 5.15. Director. "Director" means the Director of

1 Public Health.

2 Section 5.20. Medical emergency. "Medical emergency"
3 means the occurrence of a sudden, serious, and unexpected
4 sickness or injury that would lead a reasonable person,
5 possessing an average knowledge of medicine and health, to
6 believe that the sick or injured person requires urgent or
7 unscheduled medical care.

8 Section 5.25. Physical fitness facility.

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

10 (1) Any of the following indoor facilities that is
11 (i) owned or operated by a park district, municipality,
12 or other unit of local government or by a public or
13 private elementary or secondary school, college,
14 university, or technical or trade school and (ii)
15 supervised by one or more persons, other than maintenance
16 or security personnel, employed by the unit of local
17 government, school, college, or university for the
18 purpose of directly supervising the physical fitness
19 activities taking place at any of these indoor
20 facilities: a swimming pool; stadium; athletic field;
21 track and field facility; tennis court; basketball court;
22 or volleyball court; or such facilities located adjacent
23 thereto.

24 (2) Except as provided in subsection (b), any other
25 indoor establishment, whether public or private, that
26 provides services or facilities for preserving,
27 maintaining, encouraging, or developing physical fitness
28 or well-being, including an establishment designated as a
29 "health club", "fitness club", or "exercise gym" or by
30 any other term of similar import.

31 (b) "Physical fitness facility" does not include a
32 facility located in a hospital or in a hotel or motel, or any

1 outdoor facility. The term also does not include any facility
2 that does not employ any persons to provide instruction,
3 training, or assistance for persons using the facility.

4 Section 10. Medical emergency plan required.

5 (a) Before July 1, 2004, each person or entity that
6 operates a physical fitness facility must adopt and
7 implement a written plan for responding to medical
8 emergencies that occur at the facility during the time that
9 the facility is open for use by its members or by the public.
10 The plan must comply with this Act and rules adopted by the
11 Department to implement this Act. The facility must file a
12 copy of the plan with the Department.

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

19 Section 15. Automated external defibrillator required.

20 (a) By the dates specified in Section 50, every physical
21 fitness facility must have at least one AED on the facility
22 premises. The Department shall adopt rules to ensure
23 coordination with local emergency medical services systems
24 regarding the placement and use of AEDs in physical fitness
25 facilities. The Department may adopt rules requiring a
26 facility to have more than one AED on the premises, based on
27 factors that include the following:

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

30 (2) The number of persons using the facility,
31 excluding spectators.

32 (b) A physical fitness facility must ensure that there

1 is a trained AED user on staff.

2 (c) Every physical fitness facility must ensure that
3 every AED on the facility's premises is properly tested and
4 maintained in accordance with rules adopted by the
5 Department.

6 Section 20. Training. The Department shall adopt rules
7 to establish programs to train physical fitness facility
8 staff on the role of cardiopulmonary resuscitation and the
9 use of automated external defibrillators. The rules must be
10 consistent with those adopted by the Department for training
11 AED users under the Automated External Defibrillator Act.

12 Section 25. Economic incentives.

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

18 (b) A private physical fitness facility that purchases
19 an automated external defibrillator in order to comply with
20 this Act is eligible for a tax exemption as provided in
21 Section 3-5 of the Use Tax Act, Section 3-5 of the Service
22 Use Tax Act, Section 3-5 of the Service Occupation Tax Act,
23 and Section 2-5 of the Retailers' Occupation Tax Act.

24 Section 30. Inspections. The Department shall inspect a
25 physical fitness facility in response to a complaint filed
26 with the Department alleging a violation of this Act. For the
27 purpose of ensuring compliance with this Act, the Department
28 may inspect a physical fitness facility at other times in
29 accordance with rules adopted by the Department.

30 Section 35. Penalties for violations.

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

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

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

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

13 (b) The Director may impose a civil penalty under this
14 Section only after it provides the following to the facility:

15 (1) Written notice of the alleged violation.

16 (2) Written notice of the facility's right to
17 request an administrative hearing on the question of the
18 alleged violation.

19 (3) An opportunity to present evidence, orally or
20 in writing or both, on the question of the alleged
21 violation before an impartial hearing examiner appointed
22 by the Director.

23 (4) A written decision from the Director, based on
24 the evidence introduced at the hearing and the hearing
25 examiner's recommendations, finding that the facility
26 violated this Act and imposing the civil penalty.

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

30 Section 40. Rules. The Department shall adopt rules to
31 implement this Act.

32 Section 45. Liability. Nothing in this Act shall be

1 construed to either limit or expand the exemptions from civil
2 liability in connection with the purchase or use of an
3 automated external defibrillator that are provided under the
4 Automated External Defibrillator Act or under any other
5 provision of law. A right of action does not exist in
6 connection with the use or non-use of an automated external
7 defibrillator at a facility governed by this Act, provided
8 that the person, unit of state or local government, or school
9 district operating the facility has adopted a medical
10 emergency plan as required under Section 10 of this Act, has
11 an automated external defibrillator at the facility as
12 required under Section 15 of this Act, and has maintained the
13 automated external defibrillator in accordance with the rules
14 adopted by the Department.

15 Section 50. Compliance dates; private and public indoor
16 physical fitness facilities.

17 (a) Privately-owned indoor physical fitness facilities.
18 Every privately-owned or operated indoor physical fitness
19 facility must be in compliance with this Act on or before
20 July 1, 2004.

21 (b) Publicly owned indoor physical fitness facilities.
22 A public entity owning or operating 4 or fewer indoor
23 physical fitness facilities must have at least one such
24 facility in compliance with this Act on or before July 1,
25 2004; its second facility in compliance by July 1, 2005; its
26 third facility in compliance by July 1, 2006; and its fourth
27 facility in compliance by July 1, 2007.

28 A public entity owning or operating more than 4 indoor
29 physical fitness facilities must have 25% of those facilities
30 in compliance by July 1, 2004; 50% of those facilities in
31 compliance by July 1, 2005; 75% of those facilities in
32 compliance by July 1, 2006; and 100% of those facilities in
33 compliance by July 1, 2007.

1 Section 88. The State Mandates Act is amended by adding
2 Section 8.27 as follows:

3 (30 ILCS 805/8.27 new)

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

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

10 (35 ILCS 105/3-5) (from Ch. 120, par. 439.3-5)

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

13 (1) Personal property purchased from a corporation,
14 society, association, foundation, institution, or
15 organization, other than a limited liability company, that is
16 organized and operated as a not-for-profit service enterprise
17 for the benefit of persons 65 years of age or older if the
18 personal property was not purchased by the enterprise for the
19 purpose of resale by the enterprise.

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

23 (3) Personal property purchased by a not-for-profit arts
24 or cultural organization that establishes, by proof required
25 by the Department by rule, that it has received an exemption
26 under Section 501(c)(3) of the Internal Revenue Code and that
27 is organized and operated primarily for the presentation or
28 support of arts or cultural programming, activities, or
29 services. These organizations include, but are not limited
30 to, music and dramatic arts organizations such as symphony
31 orchestras and theatrical groups, arts and cultural service

1 organizations, local arts councils, visual arts
2 organizations, and media arts organizations. On and after the
3 effective date of this amendatory Act of the 92nd General
4 Assembly, however, an entity otherwise eligible for this
5 exemption shall not make tax-free purchases unless it has an
6 active identification number issued by the Department.

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

22 (5) A passenger car that is a replacement vehicle to the
23 extent that the purchase price of the car is subject to the
24 Replacement Vehicle Tax.

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

34 (7) Farm chemicals.

1 (8) Legal tender, currency, medallions, or gold or
2 silver coinage issued by the State of Illinois, the
3 government of the United States of America, or the government
4 of any foreign country, and bullion.

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

8 (10) A motor vehicle of the first division, a motor
9 vehicle of the second division that is a self-contained motor
10 vehicle designed or permanently converted to provide living
11 quarters for recreational, camping, or travel use, with
12 direct walk through to the living quarters from the driver's
13 seat, or a motor vehicle of the second division that is of
14 the van configuration designed for the transportation of not
15 less than 7 nor more than 16 passengers, as defined in
16 Section 1-146 of the Illinois Vehicle Code, that is used for
17 automobile renting, as defined in the Automobile Renting
18 Occupation and Use Tax Act.

19 (11) Farm machinery and equipment, both new and used,
20 including that manufactured on special order, certified by
21 the purchaser to be used primarily for production agriculture
22 or State or federal agricultural programs, including
23 individual replacement parts for the machinery and equipment,
24 including machinery and equipment purchased for lease, and
25 including implements of husbandry defined in Section 1-130 of
26 the Illinois Vehicle Code, farm machinery and agricultural
27 chemical and fertilizer spreaders, and nurse wagons required
28 to be registered under Section 3-809 of the Illinois Vehicle
29 Code, but excluding other motor vehicles required to be
30 registered under the Illinois Vehicle Code. Horticultural
31 polyhouses or hoop houses used for propagating, growing, or
32 overwintering plants shall be considered farm machinery and
33 equipment under this item (11). Agricultural chemical tender
34 tanks and dry boxes shall include units sold separately from

1 a motor vehicle required to be licensed and units sold
2 mounted on a motor vehicle required to be licensed if the
3 selling price of the tender is separately stated.

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

12 Farm machinery and equipment also includes computers,
13 sensors, software, and related equipment used primarily in
14 the computer-assisted operation of production agriculture
15 facilities, equipment, and activities such as, but not
16 limited to, the collection, monitoring, and correlation of
17 animal and crop data for the purpose of formulating animal
18 diets and agricultural chemicals. This item (11) is exempt
19 from the provisions of Section 3-90.

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

27 (13) Proceeds of mandatory service charges separately
28 stated on customers' bills for the purchase and consumption
29 of food and beverages purchased at retail from a retailer, to
30 the extent that the proceeds of the service charge are in
31 fact turned over as tips or as a substitute for tips to the
32 employees who participate directly in preparing, serving,
33 hosting or cleaning up the food or beverage function with
34 respect to which the service charge is imposed.

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

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

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

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

27 (18) Manufacturing and assembling machinery and
28 equipment used primarily in the process of manufacturing or
29 assembling tangible personal property for wholesale or retail
30 sale or lease, whether that sale or lease is made directly by
31 the manufacturer or by some other person, whether the
32 materials used in the process are owned by the manufacturer
33 or some other person, or whether that sale or lease is made
34 apart from or as an incident to the seller's engaging in the

1 service occupation of producing machines, tools, dies, jigs,
2 patterns, gauges, or other similar items of no commercial
3 value on special order for a particular purchaser.

4 (19) Personal property delivered to a purchaser or
5 purchaser's donee inside Illinois when the purchase order for
6 that personal property was received by a florist located
7 outside Illinois who has a florist located inside Illinois
8 deliver the personal property.

9 (20) Semen used for artificial insemination of livestock
10 for direct agricultural production.

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

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

1 lessor. If a lessor improperly collects any such amount from
2 the lessee, the lessee shall have a legal right to claim a
3 refund of that amount from the lessor. If, however, that
4 amount is not refunded to the lessee for any reason, the
5 lessor is liable to pay that amount to the Department.

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

27 (24) Beginning with taxable years ending on or after
28 December 31, 1995 and ending with taxable years ending on or
29 before December 31, 2004, personal property that is donated
30 for disaster relief to be used in a State or federally
31 declared disaster area in Illinois or bordering Illinois by a
32 manufacturer or retailer that is registered in this State to
33 a corporation, society, association, foundation, or
34 institution that has been issued a sales tax exemption

1 identification number by the Department that assists victims
2 of the disaster who reside within the declared disaster area.

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

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

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

1 schools, and vocational or technical schools or institutes
2 organized and operated exclusively to provide a course of
3 study of not less than 6 weeks duration and designed to
4 prepare individuals to follow a trade or to pursue a manual,
5 technical, mechanical, industrial, business, or commercial
6 occupation.

7 (28) Beginning January 1, 2000, personal property,
8 including food, purchased through fundraising events for the
9 benefit of a public or private elementary or secondary
10 school, a group of those schools, or one or more school
11 districts if the events are sponsored by an entity recognized
12 by the school district that consists primarily of volunteers
13 and includes parents and teachers of the school children.
14 This paragraph does not apply to fundraising events (i) for
15 the benefit of private home instruction or (ii) for which the
16 fundraising entity purchases the personal property sold at
17 the events from another individual or entity that sold the
18 property for the purpose of resale by the fundraising entity
19 and that profits from the sale to the fundraising entity.
20 This paragraph is exempt from the provisions of Section 3-90.

21 (29) Beginning January 1, 2000 and through December 31,
22 2001, new or used automatic vending machines that prepare and
23 serve hot food and beverages, including coffee, soup, and
24 other items, and replacement parts for these machines.
25 Beginning January 1, 2002, machines and parts for machines
26 used in commercial, coin-operated amusement and vending
27 business if a use or occupation tax is paid on the gross
28 receipts derived from the use of the commercial,
29 coin-operated amusement and vending machines. This paragraph
30 is exempt from the provisions of Section 3-90.

31 (30) Food for human consumption that is to be consumed
32 off the premises where it is sold (other than alcoholic
33 beverages, soft drinks, and food that has been prepared for
34 immediate consumption) and prescription and nonprescription

1 medicines, drugs, medical appliances, and insulin, urine
2 testing materials, syringes, and needles used by diabetics,
3 for human use, when purchased for use by a person receiving
4 medical assistance under Article 5 of the Illinois Public Aid
5 Code who resides in a licensed long-term care facility, as
6 defined in the Nursing Home Care Act.

7 (31) Beginning on the effective date of this amendatory
8 Act of the 92nd General Assembly, computers and
9 communications equipment utilized for any hospital purpose
10 and equipment used in the diagnosis, analysis, or treatment
11 of hospital patients purchased by a lessor who leases the
12 equipment, under a lease of one year or longer executed or in
13 effect at the time the lessor would otherwise be subject to
14 the tax imposed by this Act, to a hospital that has been
15 issued an active tax exemption identification number by the
16 Department under Section 1g of the Retailers' Occupation Tax
17 Act. If the equipment is leased in a manner that does not
18 qualify for this exemption or is used in any other nonexempt
19 manner, the lessor shall be liable for the tax imposed under
20 this Act or the Service Use Tax Act, as the case may be,
21 based on the fair market value of the property at the time
22 the nonqualifying use occurs. No lessor shall collect or
23 attempt to collect an amount (however designated) that
24 purports to reimburse that lessor for the tax imposed by this
25 Act or the Service Use Tax Act, as the case may be, if the
26 tax has not been paid by the lessor. If a lessor improperly
27 collects any such amount from the lessee, the lessee shall
28 have a legal right to claim a refund of that amount from the
29 lessor. If, however, that amount is not refunded to the
30 lessee for any reason, the lessor is liable to pay that
31 amount to the Department. This paragraph is exempt from the
32 provisions of Section 3-90.

33 (32) Beginning on the effective date of this amendatory
34 Act of the 92nd General Assembly, personal property purchased

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

22 (33) Beginning January 1, 2004 and ending December 31,
23 2007, automated external defibrillators purchased by a
24 physical fitness facility for the purpose of complying with
25 the Physical Fitness Facility Medical Emergency Preparedness
26 Act, up to a maximum exemption of \$300 per year. For purposes
27 of this paragraph (33), "physical fitness facility" is
28 defined as in the Physical Fitness Facility Medical Emergency
29 Preparedness Act, except that the term does not include any
30 facility that is owned or operated by a unit of local
31 government or a public school, college, or university.

32 (Source: P.A. 91-51, eff. 6-30-99; 91-200, eff. 7-20-99;
33 91-439, eff. 8-6-99; 91-637, eff. 8-20-99; 91-644, eff.
34 8-20-99; 91-901, eff. 1-1-01; 92-35, eff. 7-1-01; 92-227,

1 eff. 8-2-01; 92-337, eff. 8-10-01; 92-484, eff. 8-23-01;
2 92-651, eff. 7-11-02.)

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

5 (35 ILCS 110/3-5) (from Ch. 120, par. 439.33-5)

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

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

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

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

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

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

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

16 (7) Farm machinery and equipment, both new and used,
17 including that manufactured on special order, certified by
18 the purchaser to be used primarily for production agriculture
19 or State or federal agricultural programs, including
20 individual replacement parts for the machinery and equipment,
21 including machinery and equipment purchased for lease, and
22 including implements of husbandry defined in Section 1-130 of
23 the Illinois Vehicle Code, farm machinery and agricultural
24 chemical and fertilizer spreaders, and nurse wagons required
25 to be registered under Section 3-809 of the Illinois Vehicle
26 Code, but excluding other motor vehicles required to be
27 registered under the Illinois Vehicle Code. Horticultural
28 polyhouses or hoop houses used for propagating, growing, or
29 overwintering plants shall be considered farm machinery and
30 equipment under this item (7). Agricultural chemical tender
31 tanks and dry boxes shall include units sold separately from
32 a motor vehicle required to be licensed and units sold
33 mounted on a motor vehicle required to be licensed if the
34 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 3-75.

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

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

33 (10) Oil field exploration, drilling, and production
34 equipment, including (i) rigs and parts of rigs, rotary rigs,

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

8 (11) Proceeds from the sale of photoprocessing machinery
9 and equipment, including repair and replacement parts, both
10 new and used, including that manufactured on special order,
11 certified by the purchaser to be used primarily for
12 photoprocessing, and including photoprocessing machinery and
13 equipment purchased for lease.

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

19 (13) Semen used for artificial insemination of livestock
20 for direct agricultural production.

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

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

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

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

1 any reason, the lessor is liable to pay that amount to the
2 Department.

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

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 used in
16 the performance of infrastructure repairs in this State,
17 including but not limited to municipal roads and streets,
18 access roads, bridges, sidewalks, waste disposal systems,
19 water and sewer line extensions, water distribution and
20 purification facilities, storm water drainage and retention
21 facilities, and sewage treatment facilities, resulting from a
22 State or federally declared disaster in Illinois or bordering
23 Illinois when such repairs are initiated on facilities
24 located in the declared disaster area within 6 months after
25 the disaster.

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

32 (20) A motor vehicle, as that term is defined in Section
33 1-146 of the Illinois Vehicle Code, that is donated to a
34 corporation, limited liability company, society, association,

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

17 (21) Beginning January 1, 2000, personal property,
18 including food, purchased through fundraising events for the
19 benefit of a public or private elementary or secondary
20 school, a group of those schools, or one or more school
21 districts if the events are sponsored by an entity recognized
22 by the school district that consists primarily of volunteers
23 and includes parents and teachers of the school children.
24 This paragraph does not apply to fundraising events (i) for
25 the benefit of private home instruction or (ii) for which the
26 fundraising entity purchases the personal property sold at
27 the events from another individual or entity that sold the
28 property for the purpose of resale by the fundraising entity
29 and that profits from the sale to the fundraising entity.
30 This paragraph is exempt from the provisions of Section 3-75.

31 (22) Beginning January 1, 2000 and through December 31,
32 2001, new or used automatic vending machines that prepare and
33 serve hot food and beverages, including coffee, soup, and
34 other items, and replacement parts for these machines.

1 Beginning January 1, 2002, machines and parts for machines
2 used in commercial, coin-operated amusement and vending
3 business if a use or occupation tax is paid on the gross
4 receipts derived from the use of the commercial,
5 coin-operated amusement and vending machines. This paragraph
6 is exempt from the provisions of Section 3-75.

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

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

1 Use Tax Act, as the case may be, if the tax has not been paid
2 by the lessor. If a lessor improperly collects any such
3 amount from the lessee, the lessee shall have a legal right
4 to claim a refund of that amount from the lessor. If,
5 however, that amount is not refunded to the lessee for any
6 reason, the lessor is liable to pay that amount to the
7 Department. This paragraph is exempt from the provisions of
8 Section 3-75.

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

32 (26) Beginning January 1, 2004 and ending December 31,
33 2007, automated external defibrillators purchased by a
34 physical fitness facility for the purpose of complying with

1 the Physical Fitness Facility Medical Emergency Preparedness
2 Act, up to a maximum exemption of \$300 per year. For purposes
3 of this paragraph (26), "physical fitness facility" is
4 defined as in the Physical Fitness Facility Medical Emergency
5 Preparedness Act, except that the term does not include any
6 facility that is owned or operated by a unit of local
7 government or a public school, college, or university.

8 (Source: P.A. 91-51, eff. 6-30-99; 91-200, eff. 7-20-99;
9 91-439, eff. 8-6-99; 91-637, eff. 8-20-99; 91-644, eff.
10 8-20-99; 92-16, eff. 6-28-01; 92-35, eff. 7-1-01; 92-227,
11 eff. 8-2-01; 92-337, eff. 8-10-01; 92-484, eff. 8-23-01;
12 92-651, eff. 7-11-02.)

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

15 (35 ILCS 115/3-5) (from Ch. 120, par. 439.103-5)

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

18 (1) Personal property sold by a corporation, society,
19 association, foundation, institution, or organization, other
20 than a limited liability company, that is organized and
21 operated as a not-for-profit service enterprise for the
22 benefit of persons 65 years of age or older if the personal
23 property was not purchased by the enterprise for the purpose
24 of resale by the enterprise.

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

28 (3) Personal property purchased by any not-for-profit
29 arts or cultural organization that establishes, by proof
30 required by the Department by rule, that it has received an
31 exemption under Section 501(c)(3) of the Internal Revenue
32 Code and that is organized and operated primarily for the

1 presentation or support of arts or cultural programming,
2 activities, or services. These organizations include, but
3 are not limited to, music and dramatic arts organizations
4 such as symphony orchestras and theatrical groups, arts and
5 cultural service organizations, local arts councils, visual
6 arts organizations, and media arts organizations. On and
7 after the effective date of this amendatory Act of the 92nd
8 General Assembly, however, an entity otherwise eligible for
9 this exemption shall not make tax-free purchases unless it
10 has an active identification number issued by the Department.

11 (4) Legal tender, currency, medallions, or gold or
12 silver coinage issued by the State of Illinois, the
13 government of the United States of America, or the government
14 of any foreign country, and bullion.

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

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

26 (7) Farm machinery and equipment, both new and used,
27 including that manufactured on special order, certified by
28 the purchaser to be used primarily for production agriculture
29 or State or federal agricultural programs, including
30 individual replacement parts for the machinery and equipment,
31 including machinery and equipment purchased for lease, and
32 including implements of husbandry defined in Section 1-130 of
33 the Illinois Vehicle Code, farm machinery and agricultural
34 chemical and fertilizer spreaders, and nurse wagons required

1 to be registered under Section 3-809 of the Illinois Vehicle
2 Code, but excluding other motor vehicles required to be
3 registered under the Illinois Vehicle Code. Horticultural
4 polyhouses or hoop houses used for propagating, growing, or
5 overwintering plants shall be considered farm machinery and
6 equipment under this item (7). Agricultural chemical tender
7 tanks and dry boxes shall include units sold separately from
8 a motor vehicle required to be licensed and units sold
9 mounted on a motor vehicle required to be licensed if the
10 selling price of the tender is separately stated.

11 Farm machinery and equipment shall include precision
12 farming equipment that is installed or purchased to be
13 installed on farm machinery and equipment including, but not
14 limited to, tractors, harvesters, sprayers, planters,
15 seeders, or spreaders. Precision farming equipment includes,
16 but is not limited to, soil testing sensors, computers,
17 monitors, software, global positioning and mapping systems,
18 and other such equipment.

19 Farm machinery and equipment also includes computers,
20 sensors, software, and related equipment used primarily in
21 the computer-assisted operation of production agriculture
22 facilities, equipment, and activities such as, but not
23 limited to, the collection, monitoring, and correlation of
24 animal and crop data for the purpose of formulating animal
25 diets and agricultural chemicals. This item (7) is exempt
26 from the provisions of Section 3-55.

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

34 (9) Proceeds of mandatory service charges separately

1 stated on customers' bills for the purchase and consumption
2 of food and beverages, to the extent that the proceeds of the
3 service charge are in fact turned over as tips or as a
4 substitute for tips to the employees who participate directly
5 in preparing, serving, hosting or cleaning up the food or
6 beverage function with respect to which the service charge is
7 imposed.

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

17 (11) Photoprocessing machinery and equipment, including
18 repair and replacement parts, both new and used, including
19 that manufactured on special order, certified by the
20 purchaser to be used primarily for photoprocessing, and
21 including photoprocessing machinery and equipment purchased
22 for lease.

23 (12) Coal exploration, mining, offhighway hauling,
24 processing, maintenance, and reclamation equipment, including
25 replacement parts and equipment, and including equipment
26 purchased for lease, but excluding motor vehicles required to
27 be registered under the Illinois Vehicle Code.

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

1 medical assistance under Article 5 of the Illinois Public Aid
2 Code who resides in a licensed long-term care facility, as
3 defined in the Nursing Home Care Act.

4 (14) Semen used for artificial insemination of livestock
5 for direct agricultural production.

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

12 (16) Computers and communications equipment utilized for
13 any hospital purpose and equipment used in the diagnosis,
14 analysis, or treatment of hospital patients sold to a lessor
15 who leases the equipment, under a lease of one year or longer
16 executed or in effect at the time of the purchase, to a
17 hospital that has been issued an active tax exemption
18 identification number by the Department under Section 1g of
19 the Retailers' Occupation Tax Act.

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

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

1 of the disaster who reside within the declared disaster area.

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

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

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

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

6 (22) Beginning January 1, 2000, personal property,
7 including food, purchased through fundraising events for the
8 benefit of a public or private elementary or secondary
9 school, a group of those schools, or one or more school
10 districts if the events are sponsored by an entity recognized
11 by the school district that consists primarily of volunteers
12 and includes parents and teachers of the school children.
13 This paragraph does not apply to fundraising events (i) for
14 the benefit of private home instruction or (ii) for which the
15 fundraising entity purchases the personal property sold at
16 the events from another individual or entity that sold the
17 property for the purpose of resale by the fundraising entity
18 and that profits from the sale to the fundraising entity.
19 This paragraph is exempt from the provisions of Section 3-55.

20 (23) Beginning January 1, 2000 and through December 31,
21 2001, new or used automatic vending machines that prepare and
22 serve hot food and beverages, including coffee, soup, and
23 other items, and replacement parts for these machines.
24 Beginning January 1, 2002, machines and parts for machines
25 used in commercial, coin-operated amusement and vending
26 business if a use or occupation tax is paid on the gross
27 receipts derived from the use of the commercial,
28 coin-operated amusement and vending machines. This paragraph
29 is exempt from the provisions of Section 3-55.

30 (24) Beginning on the effective date of this amendatory
31 Act of the 92nd General Assembly, computers and
32 communications equipment utilized for any hospital purpose
33 and equipment used in the diagnosis, analysis, or treatment
34 of hospital patients sold to a lessor who leases the

1 equipment, under a lease of one year or longer executed or in
2 effect at the time of the purchase, to a hospital that has
3 been issued an active tax exemption identification number by
4 the Department under Section 1g of the Retailers' Occupation
5 Tax Act. This paragraph is exempt from the provisions of
6 Section 3-55.

7 (25) Beginning on the effective date of this amendatory
8 Act of the 92nd General Assembly, personal property sold to a
9 lessor who leases the property, under a lease of one year or
10 longer executed or in effect at the time of the purchase, to
11 a governmental body that has been issued an active tax
12 exemption identification number by the Department under
13 Section 1g of the Retailers' Occupation Tax Act. This
14 paragraph is exempt from the provisions of Section 3-55.

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

1 necessary books and records to substantiate the use and
2 consumption of all such tangible personal property outside of
3 the State of Illinois.

4 (27) Beginning January 1, 2004 and ending December 31,
5 2007, automated external defibrillators purchased by a
6 physical fitness facility for the purpose of complying with
7 the Physical Fitness Facility Medical Emergency Preparedness
8 Act, up to a maximum exemption of \$300 per year. For purposes
9 of this paragraph (27), "physical fitness facility" is
10 defined as in the Physical Fitness Facility Medical Emergency
11 Preparedness Act, except that the term does not include any
12 facility that is owned or operated by a unit of local
13 government or a public school, college, or university.

14 (Source: P.A. 91-51, eff. 6-30-99; 91-200, eff. 7-20-99;
15 91-439, eff. 8-6-99; 91-533, eff. 8-13-99; 91-637, eff.
16 8-20-99; 91-644, eff. 8-20-99; 92-16, eff. 6-28-01; 92-35,
17 eff. 7-1-01; 92-227, eff. 8-2-01; 92-337, eff. 8-10-01;
18 92-484, eff. 8-23-01; 92-488, eff. 8-23-01; 92-651, eff.
19 7-11-02.)

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

22 (35 ILCS 120/2-5) (from Ch. 120, par. 441-5)

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

- 26 (1) Farm chemicals.
- 27 (2) Farm machinery and equipment, both new and used,
28 including that manufactured on special order, certified by
29 the purchaser to be used primarily for production agriculture
30 or State or federal agricultural programs, including
31 individual replacement parts for the machinery and equipment,
32 including machinery and equipment purchased for lease, and

1 including implements of husbandry defined in Section 1-130 of
2 the Illinois Vehicle Code, farm machinery and agricultural
3 chemical and fertilizer spreaders, and nurse wagons required
4 to be registered under Section 3-809 of the Illinois Vehicle
5 Code, but excluding other motor vehicles required to be
6 registered under the Illinois Vehicle Code. Horticultural
7 polyhouses or hoop houses used for propagating, growing, or
8 overwintering plants shall be considered farm machinery and
9 equipment under this item (2). Agricultural chemical tender
10 tanks and dry boxes shall include units sold separately from
11 a motor vehicle required to be licensed and units sold
12 mounted on a motor vehicle required to be licensed, if the
13 selling price of the tender is separately stated.

14 Farm machinery and equipment shall include precision
15 farming equipment that is installed or purchased to be
16 installed on farm machinery and equipment including, but not
17 limited to, tractors, harvesters, sprayers, planters,
18 seeders, or spreaders. Precision farming equipment includes,
19 but is not limited to, soil testing sensors, computers,
20 monitors, software, global positioning and mapping systems,
21 and other such equipment.

22 Farm machinery and equipment also includes computers,
23 sensors, software, and related equipment used primarily in
24 the computer-assisted operation of production agriculture
25 facilities, equipment, and activities such as, but not
26 limited to, the collection, monitoring, and correlation of
27 animal and crop data for the purpose of formulating animal
28 diets and agricultural chemicals. This item (7) is exempt
29 from the provisions of Section 2-70.

30 (3) Distillation machinery and equipment, sold as a unit
31 or kit, assembled or installed by the retailer, certified by
32 the user to be used only for the production of ethyl alcohol
33 that will be used for consumption as motor fuel or as a
34 component of motor fuel for the personal use of the user, and

1 not subject to sale or resale.

2 (4) 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 (5) A motor vehicle of the first division, a motor
11 vehicle of the second division that is a self-contained motor
12 vehicle designed or permanently converted to provide living
13 quarters for recreational, camping, or travel use, with
14 direct walk through access to the living quarters from the
15 driver's seat, or a motor vehicle of the second division that
16 is of the van configuration designed for the transportation
17 of not less than 7 nor more than 16 passengers, as defined in
18 Section 1-146 of the Illinois Vehicle Code, that is used for
19 automobile renting, as defined in the Automobile Renting
20 Occupation and Use Tax Act.

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

24 (7) Proceeds of that portion of the selling price of a
25 passenger car the sale of which is subject to the Replacement
26 Vehicle Tax.

27 (8) Personal property sold to an Illinois county fair
28 association for use in conducting, operating, or promoting
29 the county fair.

30 (9) Personal property sold to a not-for-profit arts or
31 cultural organization that establishes, by proof required by
32 the Department by rule, that it has received an exemption
33 under Section 501(c)(3) of the Internal Revenue Code and that
34 is organized and operated primarily for the presentation or

1 support of arts or cultural programming, activities, or
2 services. These organizations include, but are not limited
3 to, music and dramatic arts organizations such as symphony
4 orchestras and theatrical groups, arts and cultural service
5 organizations, local arts councils, visual arts
6 organizations, and media arts organizations. On and after the
7 effective date of this amendatory Act of the 92nd General
8 Assembly, however, an entity otherwise eligible for this
9 exemption shall not make tax-free purchases unless it has an
10 active identification number issued by the Department.

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

18 (11) Personal property sold to a governmental body, to a
19 corporation, society, association, foundation, or institution
20 organized and operated exclusively for charitable, religious,
21 or educational purposes, or to a not-for-profit corporation,
22 society, association, foundation, institution, or
23 organization that has no compensated officers or employees
24 and that is organized and operated primarily for the
25 recreation of persons 55 years of age or older. A limited
26 liability company may qualify for the exemption under this
27 paragraph only if the limited liability company is organized
28 and operated exclusively for educational purposes. On and
29 after July 1, 1987, however, no entity otherwise eligible for
30 this exemption shall make tax-free purchases unless it has an
31 active identification number issued by the Department.

32 (12) Personal property sold to interstate carriers for
33 hire for use as rolling stock moving in interstate commerce
34 or to lessors under leases of one year or longer executed or

1 in effect at the time of purchase by interstate carriers for
2 hire for use as rolling stock moving in interstate commerce
3 and equipment operated by a telecommunications provider,
4 licensed as a common carrier by the Federal Communications
5 Commission, which is permanently installed in or affixed to
6 aircraft moving in interstate commerce.

7 (13) Proceeds from sales to owners, lessors, or shippers
8 of tangible personal property that is utilized by interstate
9 carriers for hire for use as rolling stock moving in
10 interstate commerce and equipment operated by a
11 telecommunications provider, licensed as a common carrier by
12 the Federal Communications Commission, which is permanently
13 installed in or affixed to aircraft moving in interstate
14 commerce.

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

27 (15) Proceeds of mandatory service charges separately
28 stated on customers' bills for purchase and consumption of
29 food and beverages, to the extent that the proceeds of the
30 service charge are in fact turned over as tips or as a
31 substitute for tips to the employees who participate directly
32 in preparing, serving, hosting or cleaning up the food or
33 beverage function with respect to which the service charge is
34 imposed.

1 (16) Petroleum products sold to a purchaser if the
2 seller is prohibited by federal law from charging tax to the
3 purchaser.

4 (17) Tangible personal property sold to a common carrier
5 by rail or motor that receives the physical possession of the
6 property in Illinois and that transports the property, or
7 shares with another common carrier in the transportation of
8 the property, out of Illinois on a standard uniform bill of
9 lading showing the seller of the property as the shipper or
10 consignor of the property to a destination outside Illinois,
11 for use outside Illinois.

12 (18) Legal tender, currency, medallions, or gold or
13 silver coinage issued by the State of Illinois, the
14 government of the United States of America, or the government
15 of any foreign country, and bullion.

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

25 (20) Photoprocessing machinery and equipment, including
26 repair and replacement parts, both new and used, including
27 that manufactured on special order, certified by the
28 purchaser to be used primarily for photoprocessing, and
29 including photoprocessing machinery and equipment purchased
30 for lease.

31 (21) Coal exploration, mining, offhighway hauling,
32 processing, maintenance, and reclamation equipment, including
33 replacement parts and equipment, and including equipment
34 purchased for lease, but excluding motor vehicles required to

1 be registered under the Illinois Vehicle Code.

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

9 (23) A transaction in which the purchase order is
10 received by a florist who is located outside Illinois, but
11 who has a florist located in Illinois deliver the property to
12 the purchaser or the purchaser's donee in Illinois.

13 (24) Fuel consumed or used in the operation of ships,
14 barges, or vessels that are used primarily in or for the
15 transportation of property or the conveyance of persons for
16 hire on rivers bordering on this State if the fuel is
17 delivered by the seller to the purchaser's barge, ship, or
18 vessel while it is afloat upon that bordering river.

19 (25) A motor vehicle sold in this State to a nonresident
20 even though the motor vehicle is delivered to the nonresident
21 in this State, if the motor vehicle is not to be titled in
22 this State, and if a drive-away permit is issued to the motor
23 vehicle as provided in Section 3-603 of the Illinois Vehicle
24 Code or if the nonresident purchaser has vehicle registration
25 plates to transfer to the motor vehicle upon returning to his
26 or her home state. The issuance of the drive-away permit or
27 having the out-of-state registration plates to be transferred
28 is prima facie evidence that the motor vehicle will not be
29 titled in this State.

30 (26) Semen used for artificial insemination of livestock
31 for direct agricultural production.

32 (27) Horses, or interests in horses, registered with and
33 meeting the requirements of any of the Arabian Horse Club
34 Registry of America, Appaloosa Horse Club, American Quarter

1 Horse Association, United States Trotting Association, or
2 Jockey Club, as appropriate, used for purposes of breeding or
3 racing for prizes.

4 (28) Computers and communications equipment utilized for
5 any hospital purpose and equipment used in the diagnosis,
6 analysis, or treatment of hospital patients sold to a lessor
7 who leases the equipment, under a lease of one year or longer
8 executed or in effect at the time of the purchase, to a
9 hospital that has been issued an active tax exemption
10 identification number by the Department under Section 1g of
11 this Act.

12 (29) Personal property sold to a lessor who leases the
13 property, under a lease of one year or longer executed or in
14 effect at the time of the purchase, to a governmental body
15 that has been issued an active tax exemption identification
16 number by the Department under Section 1g of this Act.

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

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

1 facilities, and sewage treatment facilities, resulting from a
2 State or federally declared disaster in Illinois or bordering
3 Illinois when such repairs are initiated on facilities
4 located in the declared disaster area within 6 months after
5 the disaster.

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

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

31 (34) Beginning January 1, 2000, personal property,
32 including food, purchased through fundraising events for the
33 benefit of a public or private elementary or secondary
34 school, a group of those schools, or one or more school

1 districts if the events are sponsored by an entity recognized
2 by the school district that consists primarily of volunteers
3 and includes parents and teachers of the school children.
4 This paragraph does not apply to fundraising events (i) for
5 the benefit of private home instruction or (ii) for which the
6 fundraising entity purchases the personal property sold at
7 the events from another individual or entity that sold the
8 property for the purpose of resale by the fundraising entity
9 and that profits from the sale to the fundraising entity.
10 This paragraph is exempt from the provisions of Section 2-70.

11 (35) Beginning January 1, 2000 and through December 31,
12 2001, new or used automatic vending machines that prepare and
13 serve hot food and beverages, including coffee, soup, and
14 other items, and replacement parts for these machines.
15 Beginning January 1, 2002, machines and parts for machines
16 used in commercial, coin-operated amusement and vending
17 business if a use or occupation tax is paid on the gross
18 receipts derived from the use of the commercial,
19 coin-operated amusement and vending machines. This paragraph
20 is exempt from the provisions of Section 2-70.

21 (35-5) ~~(36)~~ Food for human consumption that is to be
22 consumed off the premises where it is sold (other than
23 alcoholic beverages, soft drinks, and food that has been
24 prepared for immediate consumption) and prescription and
25 nonprescription medicines, drugs, medical appliances, and
26 insulin, urine testing materials, syringes, and needles used
27 by diabetics, for human use, when purchased for use by a
28 person receiving medical assistance under Article 5 of the
29 Illinois Public Aid Code who resides in a licensed long-term
30 care facility, as defined in the Nursing Home Care Act.

31 (36) Beginning August 2, 2001 ~~on-the-effective--date--of~~
32 ~~this--amendatory--Act-of-the-92nd-General-Assembly~~, computers
33 and communications equipment utilized for any hospital
34 purpose and equipment used in the diagnosis, analysis, or

1 treatment of hospital patients sold to a lessor who leases
2 the equipment, under a lease of one year or longer executed
3 or in effect at the time of the purchase, to a hospital that
4 has been issued an active tax exemption identification number
5 by the Department under Section 1g of this Act. This
6 paragraph is exempt from the provisions of Section 2-70.

7 (37) Beginning August 2, 2001 ~~on-the-effective--date--of~~
8 ~~this--amendatory--Act--of-the-92nd-General-Assembly~~, personal
9 property sold to a lessor who leases the property, under a
10 lease of one year or longer executed or in effect at the time
11 of the purchase, to a governmental body that has been issued
12 an active tax exemption identification number by the
13 Department under Section 1g of this Act. This paragraph is
14 exempt from the provisions of Section 2-70.

15 (38) Beginning on January 1, 2002, tangible personal
16 property purchased from an Illinois retailer by a taxpayer
17 engaged in centralized purchasing activities in Illinois who
18 will, upon receipt of the property in Illinois, temporarily
19 store the property in Illinois (i) for the purpose of
20 subsequently transporting it outside this State for use or
21 consumption thereafter solely outside this State or (ii) for
22 the purpose of being processed, fabricated, or manufactured
23 into, attached to, or incorporated into other tangible
24 personal property to be transported outside this State and
25 thereafter used or consumed solely outside this State. The
26 Director of Revenue shall, pursuant to rules adopted in
27 accordance with the Illinois Administrative Procedure Act,
28 issue a permit to any taxpayer in good standing with the
29 Department who is eligible for the exemption under this
30 paragraph (38). The permit issued under this paragraph (38)
31 shall authorize the holder, to the extent and in the manner
32 specified in the rules adopted under this Act, to purchase
33 tangible personal property from a retailer exempt from the
34 taxes imposed by this Act. Taxpayers shall maintain all

1 necessary books and records to substantiate the use and
2 consumption of all such tangible personal property outside of
3 the State of Illinois.

4 (39) Beginning January 1, 2004 and ending December 31,
5 2007, automated external defibrillators purchased by a
6 physical fitness facility for the purpose of complying with
7 the Physical Fitness Facility Medical Emergency Preparedness
8 Act, up to a maximum exemption of \$300 per year. For
9 purposes of this paragraph (39), "physical fitness facility"
10 is defined as in the Physical Fitness Facility Medical
11 Emergency Preparedness Act, except that the term does not
12 include any facility that is owned or operated by a unit of
13 local government or a public school, college, or university.

14 (Source: P.A. 91-51, eff. 6-30-99; 91-200, eff. 7-20-99;
15 91-439, eff. 8-6-99; 91-533, eff. 8-13-99; 91-637, eff.
16 8-20-99; 91-644, eff. 8-20-99; 92-16, eff. 6-28-01; 92-35,
17 eff. 7-1-01; 92-227, eff. 8-2-01; 92-337, eff. 8-10-01;
18 92-484, eff. 8-23-01; 92-488, eff. 8-23-01; 92-651, eff.
19 7-11-02; 92-680, eff. 7-16-02; revised 1-26-03.)

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

22 (410 ILCS 4/30)

23 Sec. 30. Exemption from civil liability.

24 (a) A physician licensed in Illinois to practice
25 medicine in all its branches who authorizes the purchase of
26 an automated external defibrillator is not liable for civil
27 damages as a result of any act or omission arising out of
28 authorizing the purchase of an automated external
29 defibrillator, except for willful or wanton misconduct, if
30 the requirements of this Act are met.

31 (b) An individual or entity providing training in the
32 use of automated external defibrillators is not liable for

1 civil damages as a result of any act or omission involving
2 the use of an automated external defibrillator, except for
3 willful or wanton misconduct, if the requirements of this Act
4 are met.

5 (c) A person, unit of State or local government, or
6 school district owning, occupying, or managing the premises
7 where an automated external defibrillator is located is not
8 liable for civil damages as a result of any act or omission
9 involving the use of an automated external defibrillator,
10 except for willful or wanton misconduct, if the requirements
11 of this Act are met.

12 (d) An A-trained AED user is not liable for civil
13 damages as a result of any act or omission involving the use
14 of an automated external defibrillator in an emergency
15 situation, except for willful or wanton misconduct, if the
16 requirements of this Act are met.

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

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