

1 AN ACT in relation to taxation.

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

4 Section 5. The Use Tax Act is amended by changing
5 Section 1a as follows:

6 (35 ILCS 105/1a) (from Ch. 120, par. 439.1a)

7 Sec. Sale of leased or rented motor vehicle. 1a. A person
8 who is engaged in the business of leasing or renting motor
9 vehicles to others and who, in connection with such business
10 sells any used motor vehicle to a purchaser for his use and
11 not for the purpose of resale, is a retailer engaged in the
12 business of selling tangible personal property at retail
13 under this Act to the extent of the value of the vehicle
14 sold. For the purpose of this Section, "motor vehicle" has
15 the meaning prescribed in Section 1-157 of The Illinois
16 Vehicle Code, as now or hereafter amended. (Nothing provided
17 herein shall affect liability incurred under this Act because
18 of the use of such motor vehicles as a lessor.)

19 (Source: P.A. 80-598.)

20 Section 10. The Service Use Tax Act is amended by
21 changing Section 3a as follows:

22 (35 ILCS 110/3a) (from Ch. 120, par. 439.33a)

23 Sec. 3a. Tax to be stated as distinct item. The tax
24 imposed by this Act may be stated as a distinct item separate
25 and apart from the selling price of the service, and shall be
26 so stated when requested by the buyer.

27 (Source: Laws 1961, p. 1757.)

28 Section 15. The Service Occupation Tax Act is amended by

1 changing Section 8 as follows:

2 (35 ILCS 115/8) (from Ch. 120, par. 439.108)

3 Sec. 8. Tax constitutes debt owed by supplier. The tax
4 herein required to be collected by any supplier pursuant to
5 this Act, and any such tax collected by any supplier, shall
6 constitute a debt owed by the supplier to this State.

7 (Source: Laws 1961, p. 1745.)

8 Section 20. The Retailers' Occupation Tax Act is amended
9 by changing Section 2i as follows:

10 (35 ILCS 120/2i) (from Ch. 120, par. 441i)

11 Sec. 2i. Exception to bonding requirement.

12 Notwithstanding any other provision to the contrary, any
13 person who is required to file a bond pursuant to any
14 provision of this Act and who has continuously complied with
15 all provisions of this Act for 24 or more consecutive months,
16 shall no longer be required to comply with the bonding
17 provisions of this Act so long as such person continues his
18 compliance with the provisions of this Act.

19 (Source: P.A. 84-1408.)