



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB3863

Introduced 2/25/2005, by Rep. Randall M. Hultgren - Aaron Schock - Roger Jenisch - Sidney H. Mathias

SYNOPSIS AS INTRODUCED:

35 ILCS 640/2-5.5 new

Amends the Electricity Excise Tax Law. Provides that, beginning with bills for electricity or electric service issued on or after January 1, 2006, the tax imposed under this Act does not apply to property used exclusively for religious purposes, used exclusively for school and religious purposes, or used exclusively for orphanages and not leased or otherwise used with a view to profit. Provides that the Department of Revenue shall establish by rule a procedure for obtaining the exemption. Effective immediately.

LRB094 04090 BDD 34110 b

FISCAL NOTE ACT
MAY APPLY

1 AN ACT concerning taxation.

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

4 Section 5. The Electricity Excise Tax Law is amended by
5 adding Section 2-5.5 as follows:

6 (35 ILCS 640/2-5.5 new)

7 Sec. 2-5.5. Exemption for religious purposes, orphanages,
8 or school and religious purposes. Beginning with bills for
9 electricity or electric service issued on or after January 1,
10 2006, the tax imposed under this Act does not apply to property
11 used exclusively for religious purposes, used exclusively for
12 school and religious purposes, or used exclusively for
13 orphanages and not leased or otherwise used with a view to
14 profit. This exemption includes all such property owned by
15 churches or religious institutions or denominations and used in
16 conjunction therewith as housing facilities provided for
17 ministers (including bishops, district superintendents, and
18 similar church officials whose ministerial duties are not
19 limited to a single congregation), their spouses, children, and
20 domestic workers, performing the duties of their vocation as
21 ministers at such churches or religious institutions or for
22 such religious denominations, and including the convents and
23 monasteries where persons engaged in religious activities
24 reside. A parsonage, convent, monastery, or other housing
25 facility shall be considered under this Section to be
26 exclusively used for religious purposes when the church,
27 religious institution, or denomination requires that the above
28 listed persons who perform religious related activities shall,
29 as a condition of their employment or association, reside in
30 the facility.

31 The Department shall establish by rule a procedure for
32 obtaining the exemption under this Section.

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.