



## 94TH GENERAL ASSEMBLY

### State of Illinois

2005 and 2006

HB4201

Introduced 11/08/05, by Rep. Bob Biggins

#### SYNOPSIS AS INTRODUCED:

35 ILCS 105/2a	from Ch. 120, par. 439.2a
35 ILCS 110/2a	from Ch. 120, par. 439.32a
35 ILCS 115/2a	from Ch. 120, par. 439.102a
35 ILCS 120/1a	from Ch. 120, par. 440a

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Reinstates, beginning July 1, 2006, the exemption for pollution control facilities under the Acts. Provides that the exemptions for pollution control facilities are exempt from the sunset provisions under the Acts. Effective immediately.

LRB094 14750 BDD 49727 b

FISCAL NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

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 Section  
5 2a as follows:

6 (35 ILCS 105/2a) (from Ch. 120, par. 439.2a)

7 Sec. 2a. "Pollution control facilities" means any system,  
8 method, construction, device or appliance appurtenant thereto  
9 sold or used or intended for the primary purpose of  
10 eliminating, preventing, or reducing air and water pollution as  
11 the term "air pollution" or "water pollution" is defined in the  
12 "Environmental Protection Act", enacted by the 76th General  
13 Assembly, or for the primary purpose of treating, pretreating,  
14 modifying or disposing of any potential solid, liquid or  
15 gaseous pollutant which if released without such treatment,  
16 pretreatment, modification or disposal might be harmful,  
17 detrimental or offensive to human, plant or animal life, or to  
18 property.

19 Until July 1, 2003 and beginning again on July 1, 2006, the  
20 purchase, employment and transfer of such tangible personal  
21 property as pollution control facilities is not a purchase, use  
22 or sale of tangible personal property. The Section is exempt  
23 from the provisions of Section 3-90.

24 (Source: P.A. 93-24, eff. 6-20-03.)

25 Section 10. The Service Use Tax Act is amended by changing  
26 Section 2a as follows:

27 (35 ILCS 110/2a) (from Ch. 120, par. 439.32a)

28 Sec. 2a. "Pollution control facilities" means any system,  
29 method, construction, device or appliance appurtenant thereto  
30 used in this State acquired as an incident to the purchase of a

1 service from a serviceman for the primary purpose of  
2 eliminating, preventing, or reducing air and water pollution as  
3 the term "air pollution" or "water pollution" is defined in the  
4 "Environmental Protection Act", enacted by the 76th General  
5 Assembly, or for the primary purpose of treating, pretreating,  
6 modifying or disposing of any potential solid, liquid or  
7 gaseous pollutant which if released without such treatment,  
8 pretreatment, modification or disposal might be harmful,  
9 detrimental or offensive to human, plant or animal life, or to  
10 property.

11 Until July 1, 2003 and beginning again on July 1, 2006, the  
12 purchase, employment or transfer of such tangible personal  
13 property as pollution control facilities is not a purchase, use  
14 or sale of service or of tangible personal property within the  
15 meaning of this Act. The Section is exempt from the provisions  
16 of Section 3-75.

17 (Source: P.A. 93-24, eff. 6-20-03.)

18 Section 15. The Service Occupation Tax Act is amended by  
19 changing Section 2a as follows:

20 (35 ILCS 115/2a) (from Ch. 120, par. 439.102a)

21 Sec. 2a. "Pollution control facilities" means any system,  
22 method, construction, device or appliance appurtenant thereto  
23 transferred by a serviceman for the primary purpose of  
24 eliminating, preventing, or reducing air and water pollution as  
25 the term "air pollution" or "water pollution" is defined in the  
26 "Environmental Protection Act", enacted by the 76th General  
27 Assembly, or for the primary purpose of treating, pretreating,  
28 modifying or disposing of any potential solid, liquid or  
29 gaseous pollutant which if released without such treatment,  
30 pretreatment, modification or disposal might be harmful,  
31 detrimental or offensive to human, plant or animal life, or to  
32 property.

33 Until July 1, 2003 and beginning again on July 1, 2006, the  
34 purchase, employment and transfer of such tangible personal

1 property as pollution control facilities shall not be deemed to  
2 be a purchase, use or sale of service or of tangible personal  
3 property, but shall be deemed to be intangible personal  
4 property. The Section is exempt from the provisions of Section  
5 3-55.

6 (Source: P.A. 93-24, eff. 6-20-03.)

7 Section 20. The Retailers' Occupation Tax Act is amended by  
8 changing Section 1a as follows:

9 (35 ILCS 120/1a) (from Ch. 120, par. 440a)

10 Sec. 1a. "Pollution control facilities" means any system,  
11 method, construction, device or appliance appurtenant thereto  
12 sold or used or intended for the primary purpose of  
13 eliminating, preventing, or reducing air and water pollution as  
14 the term "air pollution" or "water pollution" is defined in the  
15 "Environmental Protection Act", enacted by the 76th General  
16 Assembly, or for the primary purpose of treating, pretreating,  
17 modifying or disposing of any potential solid, liquid or  
18 gaseous pollutant which if released without such treatment,  
19 pretreatment, modification or disposal might be harmful,  
20 detrimental or offensive to human, plant or animal life, or to  
21 property.

22 Until July 1, 2003 and beginning again on July 1, 2006, the  
23 purchase, employment and transfer of such tangible personal  
24 property as pollution control facilities is not a purchase, use  
25 or sale of tangible personal property. The Section is exempt  
26 from the provisions of Section 2-70.

27 (Source: P.A. 93-24, eff. 6-20-03.)

28 Section 99. Effective date. This Act takes effect upon  
29 becoming law.