

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 adding Section 3b
5 as follows:

6 (35 ILCS 105/3b new)

7 Sec. 3b. Tax holiday for "Energy Star" appliances.

8 (a) Notwithstanding any other provision to the contrary, no
9 tax shall be imposed under this Act upon the privilege of using
10 for nonbusiness purposes in this State a clothes washer,
11 dehumidifier, dishwasher, refrigerator, freezer, room air
12 conditioner, ceiling fan, programmable thermostat, ventilating
13 fan, compact fluorescent bulb, or residential light fixture
14 purchased if the item:

15 (i) qualifies as an "Energy Star" product under the
16 Energy Star Program administered by the United States
17 Environmental Protection Agency; and

18 (ii) is purchased during the tax holiday period, which
19 is from 12:01 a.m. on April 22 of 2006 or 2007 through
20 11:59 p.m. of April 28 of that same year.

21 (b) Any discount, coupon, or other credit offered either by
22 the retailer or by a vendor of the retailer to reduce the final
23 price to the customer shall be taken into account in
24 determining the selling price of the item for purposes of this
25 holiday. For purpose of this Section, a "purchase" occurs
26 during the tax holiday if the buyer places an order and pays
27 the purchase price by cash or credit during the tax holiday
28 period regardless of whether the delivery of the item occurs
29 after the tax holiday period.

30 (c) Each unit of local government that imposes a use tax
31 may, by resolution or ordinance, declare a tax holiday with
32 respect to its use tax for the same items, during the same

1 periods, and under the same conditions and is encouraged to do
2 so.

3 Section 10. The Retailers' Occupation Tax Act is amended by
4 adding Section 2-75 as follows:

5 (35 ILCS 120/2-75 new)

6 Sec. 2-75. Tax holiday for "Energy Star" appliances.

7 (a) Notwithstanding any other provision to the contrary, no
8 tax shall be imposed under this Act upon persons engaged in the
9 business of selling at retail, for nonbusiness use, a clothes
10 washer, dehumidifier, dishwasher, refrigerator, freezer, room
11 air conditioner, ceiling fan, programmable thermostat,
12 ventilating fan, compact fluorescent bulb, or residential
13 light fixture purchased if the item:

14 (i) qualifies as an "Energy Star" product under the
15 Energy Star Program administered by the United States
16 Environmental Protection Agency; and

17 (ii) is purchased during the tax holiday period, which
18 is from 12:01 a.m. on April 22 of 2006 or 2007 through
19 11:59 p.m. of April 28 of that same year.

20 (b) Any discount, coupon, or other credit offered either by
21 the retailer or by a vendor of the retailer to reduce the final
22 price to the customer shall be taken into account in
23 determining the selling price of the item for purposes of this
24 holiday. For purpose of this Section, a "purchase" occurs
25 during the tax holiday if the buyer places an order and pays
26 the purchase price by cash or credit during the tax holiday
27 period regardless of whether the delivery of the item occurs
28 after the tax holiday period.

29 (c) Each unit of local government that imposes a retailers'
30 occupation tax may, by resolution or ordinance, declare a tax
31 holiday with respect to its retailers' occupation tax for the
32 same items, during the same periods, and under the same
33 conditions and is encouraged to do so.

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