



Sen. John J. Cullerton

**Filed: 8/8/2007**

09500HB0556sam006

LRB095 06362 BDD 38523 a

1 AMENDMENT TO HOUSE BILL 556

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 556, AS AMENDED, by  
3 replacing everything after the enacting clause with the  
4 following:

5 "Section 5. The State Finance Act is amended by changing  
6 Section 8h and by adding Sections 5.675 and 6z-69 as follows:

7 (30 ILCS 105/5.675 new)

8 Sec. 5.675. The Healthcare Provider Relief Fund.

9 (30 ILCS 105/6z-69 new)

10 Sec. 6z-69. The Healthcare Provider Relief Fund. The  
11 Healthcare Provider Relief Fund is created as a special fund in  
12 the State treasury. Moneys in the Fund may be used, subject to  
13 appropriation, by Department of Healthcare and Family Services  
14 only for the purpose of making reimbursements to providers of  
15 goods or services under the medical assistance program under

1 Article V of the Illinois Public Aid Code, the Children's  
2 Health Insurance Program Act, the Covering All Kids Health  
3 Insurance Act, and the pharmaceutical assistance program under  
4 the Senior Citizens and Disabled Persons Property Tax Relief  
5 and Pharmaceutical Assistance Act. The Department shall make  
6 all such reimbursements from the Fund in the order that claims  
7 for those reimbursements were received by the Department.

8 Any interest earnings that are attributable to moneys in  
9 the Fund must be deposited into the Fund.

10 (30 ILCS 105/8h)

11 Sec. 8h. Transfers to General Revenue Fund.

12 (a) Except as otherwise provided in this Section and  
13 Section 8n of this Act, and ~~(c), (d), or (e)~~, notwithstanding  
14 any other State law to the contrary, the Governor may, through  
15 June 30, 2007, from time to time direct the State Treasurer and  
16 Comptroller to transfer a specified sum from any fund held by  
17 the State Treasurer to the General Revenue Fund in order to  
18 help defray the State's operating costs for the fiscal year.  
19 The total transfer under this Section from any fund in any  
20 fiscal year shall not exceed the lesser of (i) 8% of the  
21 revenues to be deposited into the fund during that fiscal year  
22 or (ii) an amount that leaves a remaining fund balance of 25%  
23 of the July 1 fund balance of that fiscal year. In fiscal year  
24 2005 only, prior to calculating the July 1, 2004 final  
25 balances, the Governor may calculate and direct the State

1 Treasurer with the Comptroller to transfer additional amounts  
2 determined by applying the formula authorized in Public Act  
3 93-839 to the funds balances on July 1, 2003. No transfer may  
4 be made from a fund under this Section that would have the  
5 effect of reducing the available balance in the fund to an  
6 amount less than the amount remaining unexpended and unreserved  
7 from the total appropriation from that fund estimated to be  
8 expended for that fiscal year. This Section does not apply to  
9 any funds that are restricted by federal law to a specific use,  
10 to any funds in the Motor Fuel Tax Fund, the Intercity  
11 Passenger Rail Fund, the Hospital Provider Fund, the Medicaid  
12 Provider Relief Fund, the Teacher Health Insurance Security  
13 Fund, the Reviewing Court Alternative Dispute Resolution Fund,  
14 the Voters' Guide Fund, the Foreign Language Interpreter Fund,  
15 the Lawyers' Assistance Program Fund, the Supreme Court Federal  
16 Projects Fund, the Supreme Court Special State Projects Fund,  
17 the Supplemental Low-Income Energy Assistance Fund, the Good  
18 Samaritan Energy Trust Fund, the Low-Level Radioactive Waste  
19 Facility Development and Operation Fund, the Horse Racing  
20 Equity Trust Fund, or the Hospital Basic Services Preservation  
21 Fund, or to any funds to which subsection (f) of Section 20-40  
22 of the Nursing and Advanced Practice Nursing Act applies. No  
23 transfers may be made under this Section from the Pet  
24 Population Control Fund. Notwithstanding any other provision  
25 of this Section, for fiscal year 2004, the total transfer under  
26 this Section from the Road Fund or the State Construction

1 Account Fund shall not exceed the lesser of (i) 5% of the  
2 revenues to be deposited into the fund during that fiscal year  
3 or (ii) 25% of the beginning balance in the fund. For fiscal  
4 year 2005 through fiscal year 2007, no amounts may be  
5 transferred under this Section from the Road Fund, the State  
6 Construction Account Fund, the Criminal Justice Information  
7 Systems Trust Fund, the Wireless Service Emergency Fund, or the  
8 Mandatory Arbitration Fund.

9 In determining the available balance in a fund, the  
10 Governor may include receipts, transfers into the fund, and  
11 other resources anticipated to be available in the fund in that  
12 fiscal year.

13 The State Treasurer and Comptroller shall transfer the  
14 amounts designated under this Section as soon as may be  
15 practicable after receiving the direction to transfer from the  
16 Governor.

17 (a-5) Transfers directed to be made under this Section on  
18 or before February 28, 2006 that are still pending on May 19,  
19 2006 (the effective date of Public Act 94-774) ~~this amendatory~~  
20 ~~Act of the 94th General Assembly~~ shall be redirected as  
21 provided in Section 8n of this Act.

22 (b) This Section does not apply to: (i) the Ticket For The  
23 Cure Fund; (ii) any fund established under the Community Senior  
24 Services and Resources Act; or (iii) on or after January 1,  
25 2006 (the effective date of Public Act 94-511), the Child Labor  
26 and Day and Temporary Labor Enforcement Fund.

1 (c) This Section does not apply to the Demutualization  
2 Trust Fund established under the Uniform Disposition of  
3 Unclaimed Property Act.

4 (d) This Section does not apply to moneys set aside in the  
5 Illinois State Podiatric Disciplinary Fund for podiatric  
6 scholarships and residency programs under the Podiatric  
7 Scholarship and Residency Act.

8 (e) Subsection (a) does not apply to, and no transfer may  
9 be made under this Section from, the Pension Stabilization  
10 Fund, the Tax Compliance and Enforcement Fund, or the  
11 Healthcare Provider Relief Fund.

12 (Source: P.A. 93-32, eff. 6-20-03; 93-659, eff. 2-3-04; 93-674,  
13 eff. 6-10-04; 93-714, eff. 7-12-04; 93-801, eff. 7-22-04;  
14 93-839, eff. 7-30-04; 93-1054, eff. 11-18-04; 93-1067, eff.  
15 1-15-05; 94-91, eff. 7-1-05; 94-120, eff. 7-6-05; 94-511, eff.  
16 1-1-06; 94-535, eff. 8-10-05; 94-639, eff. 8-22-05; 94-645,  
17 eff. 8-22-05; 94-648, eff. 1-1-06; 94-686, eff. 11-2-05;  
18 94-691, eff. 11-2-05; 94-726, eff. 1-20-06; 94-773, eff.  
19 5-18-06; 94-774, eff. 5-19-06; 94-804, eff. 5-26-06; 94-839,  
20 eff. 6-6-06; revised 6-19-06.)

21 Section 10. The Cigarette Tax Act is amended by changing  
22 Section 2 as follows:

23 (35 ILCS 130/2) (from Ch. 120, par. 453.2)

24 Sec. 2. Tax imposed; rate; collection, payment, and

1 distribution; discount.

2 (a) A tax is imposed upon any person engaged in business as  
3 a retailer of cigarettes in this State at the rate of 5 1/2  
4 mills per cigarette sold, or otherwise disposed of in the  
5 course of such business in this State. In addition to any other  
6 tax imposed by this Act, a tax is imposed upon any person  
7 engaged in business as a retailer of cigarettes in this State  
8 at a rate of 1/2 mill per cigarette sold or otherwise disposed  
9 of in the course of such business in this State on and after  
10 January 1, 1947, and shall be paid into the Metropolitan Fair  
11 and Exposition Authority Reconstruction Fund or as otherwise  
12 provided in Section 29. On and after December 1, 1985, in  
13 addition to any other tax imposed by this Act, a tax is imposed  
14 upon any person engaged in business as a retailer of cigarettes  
15 in this State at a rate of 4 mills per cigarette sold or  
16 otherwise disposed of in the course of such business in this  
17 State. Of the additional tax imposed by this amendatory Act of  
18 1985, \$9,000,000 of the moneys received by the Department of  
19 Revenue pursuant to this Act shall be paid each month into the  
20 Common School Fund. On and after the effective date of this  
21 amendatory Act of 1989, in addition to any other tax imposed by  
22 this Act, a tax is imposed upon any person engaged in business  
23 as a retailer of cigarettes at the rate of 5 mills per  
24 cigarette sold or otherwise disposed of in the course of such  
25 business in this State. On and after the effective date of this  
26 amendatory Act of 1993, in addition to any other tax imposed by

1 this Act, a tax is imposed upon any person engaged in business  
2 as a retailer of cigarettes at the rate of 7 mills per  
3 cigarette sold or otherwise disposed of in the course of such  
4 business in this State. On and after December 15, 1997, in  
5 addition to any other tax imposed by this Act, a tax is imposed  
6 upon any person engaged in business as a retailer of cigarettes  
7 at the rate of 7 mills per cigarette sold or otherwise disposed  
8 of in the course of such business of this State. All of the  
9 moneys received by the Department of Revenue pursuant to this  
10 Act and the Cigarette Use Tax Act from the additional taxes  
11 imposed by this amendatory Act of 1997, shall be paid each  
12 month into the Common School Fund. On and after July 1, 2002,  
13 in addition to any other tax imposed by this Act, a tax is  
14 imposed upon any person engaged in business as a retailer of  
15 cigarettes at the rate of 20.0 mills per cigarette sold or  
16 otherwise disposed of in the course of such business in this  
17 State. Beginning on September 1, 2007 in addition to any other  
18 tax imposed by this Act, a tax is imposed upon any person  
19 engaged in business as a retailer of cigarettes at the rate of  
20 45 mills per cigarette sold or otherwise disposed of in the  
21 course of such business in this State. Of the moneys received  
22 by the Department of Revenue under this Act and the Cigarette  
23 Use Tax Act from the additional taxes imposed by this  
24 amendatory Act of the 95th General Assembly: (i) 0.57% must be  
25 paid each month into the Tax Compliance and Enforcement Fund  
26 for the purpose of the enforcement of this Act and of the

1 Cigarette Use Tax Act; (ii) 28.57% must be paid each month into  
2 the Healthcare Provider Relief Fund; and (iii) 70.86% must be  
3 paid each month into the Pension Stabilization Fund. The  
4 payment of such taxes shall be evidenced by a stamp affixed to  
5 each original package of cigarettes, or an authorized  
6 substitute for such stamp imprinted on each original package of  
7 such cigarettes underneath the sealed transparent outside  
8 wrapper of such original package, as hereinafter provided.  
9 However, such taxes are not imposed upon any activity in such  
10 business in interstate commerce or otherwise, which activity  
11 may not under the Constitution and statutes of the United  
12 States be made the subject of taxation by this State.

13       Beginning on the effective date of this amendatory Act of  
14 the 92nd General Assembly and through June 30, 2006, all of the  
15 moneys received by the Department of Revenue pursuant to this  
16 Act and the Cigarette Use Tax Act, other than the moneys that  
17 are dedicated to the Common School Fund, shall be distributed  
18 each month as follows: first, there shall be paid into the  
19 General Revenue Fund an amount which, when added to the amount  
20 paid into the Common School Fund for that month, equals  
21 \$33,300,000, except that in the month of August of 2004, this  
22 amount shall equal \$83,300,000; then, from the moneys  
23 remaining, if any amounts required to be paid into the General  
24 Revenue Fund in previous months remain unpaid, those amounts  
25 shall be paid into the General Revenue Fund; then, beginning on  
26 April 1, 2003, from the moneys remaining, \$5,000,000 per month



1 shall be paid into the School Infrastructure Fund; then, if any  
2 amounts required to be paid into the School Infrastructure Fund  
3 in previous months remain unpaid, those amounts shall be paid  
4 into the School Infrastructure Fund; then the moneys remaining,  
5 if any, shall be paid into the Long-Term Care Provider Fund. To  
6 the extent that more than \$25,000,000 has been paid into the  
7 General Revenue Fund and Common School Fund per month for the  
8 period of July 1, 1993 through the effective date of this  
9 amendatory Act of 1994 from combined receipts of the Cigarette  
10 Tax Act and the Cigarette Use Tax Act, notwithstanding the  
11 distribution provided in this Section, the Department of  
12 Revenue is hereby directed to adjust the distribution provided  
13 in this Section to increase the next monthly payments to the  
14 Long Term Care Provider Fund by the amount paid to the General  
15 Revenue Fund and Common School Fund in excess of \$25,000,000  
16 per month and to decrease the next monthly payments to the  
17 General Revenue Fund and Common School Fund by that same excess  
18 amount.

19 Beginning on July 1, 2006, all of the moneys received by  
20 the Department of Revenue pursuant to this Act and the  
21 Cigarette Use Tax Act, other than the moneys that are dedicated  
22 to the Common School Fund and, beginning on the effective date  
23 of this amendatory Act of 2007, other than the moneys from the  
24 additional taxes imposed by this amendatory Act of the 95th  
25 General Assembly that must be paid each month into the Tax  
26 Compliance and Enforcement Fund, the Healthcare Provider

1 Relief Fund, and the Pension Stabilization Fund, shall be  
2 distributed each month as follows: first, there shall be paid  
3 into the General Revenue Fund an amount that, when added to the  
4 amount paid into the Common School Fund for that month, equals  
5 \$29,200,000; then, from the moneys remaining, if any amounts  
6 required to be paid into the General Revenue Fund in previous  
7 months remain unpaid, those amounts shall be paid into the  
8 General Revenue Fund; then from the moneys remaining,  
9 \$5,000,000 per month shall be paid into the School  
10 Infrastructure Fund; then, if any amounts required to be paid  
11 into the School Infrastructure Fund in previous months remain  
12 unpaid, those amounts shall be paid into the School  
13 Infrastructure Fund; then the moneys remaining, if any, shall  
14 be paid into the Long-Term Care Provider Fund.

15 When any tax imposed herein terminates or has terminated,  
16 distributors who have bought stamps while such tax was in  
17 effect and who therefore paid such tax, but who can show, to  
18 the Department's satisfaction, that they sold the cigarettes to  
19 which they affixed such stamps after such tax had terminated  
20 and did not recover the tax or its equivalent from purchasers,  
21 shall be allowed by the Department to take credit for such  
22 absorbed tax against subsequent tax stamp purchases from the  
23 Department by such distributor.

24 The impact of the tax levied by this Act is imposed upon  
25 the retailer and shall be prepaid or pre-collected by the  
26 distributor for the purpose of convenience and facility only,

1 and the amount of the tax shall be added to the price of the  
2 cigarettes sold by such distributor. Collection of the tax  
3 shall be evidenced by a stamp or stamps affixed to each  
4 original package of cigarettes, as hereinafter provided.

5 Each distributor shall collect the tax from the retailer at  
6 or before the time of the sale, shall affix the stamps as  
7 hereinafter required, and shall remit the tax collected from  
8 retailers to the Department, as hereinafter provided. Any  
9 distributor who fails to properly collect and pay the tax  
10 imposed by this Act shall be liable for the tax. Any  
11 distributor having cigarettes to which stamps have been affixed  
12 in his possession for sale on the effective date of this  
13 amendatory Act of 1989 shall not be required to pay the  
14 additional tax imposed by this amendatory Act of 1989 on such  
15 stamped cigarettes. Any distributor having cigarettes to which  
16 stamps have been affixed in his or her possession for sale at  
17 12:01 a.m. on the effective date of this amendatory Act of  
18 1993, is required to pay the additional tax imposed by this  
19 amendatory Act of 1993 on such stamped cigarettes. This  
20 payment, less the discount provided in subsection (b), shall be  
21 due when the distributor first makes a purchase of cigarette  
22 tax stamps after the effective date of this amendatory Act of  
23 1993, or on the first due date of a return under this Act after  
24 the effective date of this amendatory Act of 1993, whichever  
25 occurs first. Any distributor having cigarettes to which stamps  
26 have been affixed in his possession for sale on December 15,

1 1997 shall not be required to pay the additional tax imposed by  
2 this amendatory Act of 1997 on such stamped cigarettes.

3 Any distributor having cigarettes to which stamps have been  
4 affixed in his or her possession for sale on July 1, 2002 shall  
5 not be required to pay the additional tax imposed by this  
6 amendatory Act of the 92nd General Assembly on those stamped  
7 cigarettes. Any distributor having cigarettes to which stamps  
8 have been affixed in his or her possession for sale on or after  
9 September 1, 2007 is required to pay the additional tax imposed  
10 by this amendatory Act of the 95th General Assembly on those  
11 stamped cigarettes. This payment, less the discount provided in  
12 subsection (b), is due when the distributor first makes a  
13 purchase of cigarette tax stamps on or after September 1, 2007  
14 or on the first due date of a return under this Act occurring  
15 on or after September 1, 2007, whichever occurs first.

16 The amount of the Cigarette Tax imposed by this Act shall  
17 be separately stated, apart from the price of the goods, by  
18 both distributors and retailers, in all advertisements, bills  
19 and sales invoices.

20 (b) The distributor shall be required to collect the taxes  
21 provided under paragraph (a) hereof, and, to cover the costs of  
22 such collection, shall be allowed a discount during any year  
23 commencing July 1st and ending the following June 30th in  
24 accordance with the schedule set out hereinbelow, which  
25 discount shall be allowed at the time of purchase of the stamps  
26 when purchase is required by this Act, or at the time when the

1 tax is remitted to the Department without the purchase of  
2 stamps from the Department when that method of paying the tax  
3 is required or authorized by this Act. Prior to December 1,  
4 1985, a discount equal to  $1\frac{2}{3}\%$  of the amount of the tax up to  
5 and including the first \$700,000 paid hereunder by such  
6 distributor to the Department during any such year;  $1\frac{1}{3}\%$  of  
7 the next \$700,000 of tax or any part thereof, paid hereunder by  
8 such distributor to the Department during any such year; 1% of  
9 the next \$700,000 of tax, or any part thereof, paid hereunder  
10 by such distributor to the Department during any such year, and  
11  $\frac{2}{3}$  of 1% of the amount of any additional tax paid hereunder by  
12 such distributor to the Department during any such year shall  
13 apply. On and after December 1, 1985, a discount equal to 1.75%  
14 of the amount of the tax payable under this Act up to and  
15 including the first \$3,000,000 paid hereunder by such  
16 distributor to the Department during any such year and 1.5% of  
17 the amount of any additional tax paid hereunder by such  
18 distributor to the Department during any such year shall apply.

19 Two or more distributors that use a common means of  
20 affixing revenue tax stamps or that are owned or controlled by  
21 the same interests shall be treated as a single distributor for  
22 the purpose of computing the discount.

23 (c) The taxes herein imposed are in addition to all other  
24 occupation or privilege taxes imposed by the State of Illinois,  
25 or by any political subdivision thereof, or by any municipal  
26 corporation.

1 (Source: P.A. 93-839, eff. 7-30-04; 94-91, eff. 7-1-05; 94-839,  
2 eff. 6-6-06.)

3 Section 15. The Cigarette Use Tax Act is amended by  
4 changing Section 2 as follows:

5 (35 ILCS 135/2) (from Ch. 120, par. 453.32)

6 Sec. 2. A tax is imposed upon the privilege of using  
7 cigarettes in this State, at the rate of 6 mills per cigarette  
8 so used. On and after December 1, 1985, in addition to any  
9 other tax imposed by this Act, a tax is imposed upon the  
10 privilege of using cigarettes in this State at a rate of 4  
11 mills per cigarette so used. On and after the effective date of  
12 this amendatory Act of 1989, in addition to any other tax  
13 imposed by this Act, a tax is imposed upon the privilege of  
14 using cigarettes in this State at the rate of 5 mills per  
15 cigarette so used. On and after the effective date of this  
16 amendatory Act of 1993, in addition to any other tax imposed by  
17 this Act, a tax is imposed upon the privilege of using  
18 cigarettes in this State at a rate of 7 mills per cigarette so  
19 used. On and after December 15, 1997, in addition to any other  
20 tax imposed by this Act, a tax is imposed upon the privilege of  
21 using cigarettes in this State at a rate of 7 mills per  
22 cigarette so used. On and after July 1, 2002, in addition to  
23 any other tax imposed by this Act, a tax is imposed upon the  
24 privilege of using cigarettes in this State at a rate of 20.0

1 mills per cigarette so used. Beginning on September 1, 2007, in  
2 addition to any other tax imposed by this Act, a tax is imposed  
3 upon the privilege of using cigarettes in this State at a rate  
4 of 45 mills per cigarette so used. The taxes herein imposed  
5 shall be in addition to all other occupation or privilege taxes  
6 imposed by the State of Illinois or by any political  
7 subdivision thereof or by any municipal corporation.

8 When any tax imposed herein terminates or has terminated,  
9 distributors who have bought stamps while such tax was in  
10 effect and who therefore paid such tax, but who can show, to  
11 the Department's satisfaction, that they sold the cigarettes to  
12 which they affixed such stamps after such tax had terminated  
13 and did not recover the tax or its equivalent from purchasers,  
14 shall be allowed by the Department to take credit for such  
15 absorbed tax against subsequent tax stamp purchases from the  
16 Department by such distributors.

17 When the word "tax" is used in this Act, it shall include  
18 any tax or tax rate imposed by this Act and shall mean the  
19 singular of "tax" or the plural "taxes" as the context may  
20 require.

21 Any distributor having cigarettes to which stamps have been  
22 affixed in his possession for sale on the effective date of  
23 this amendatory Act of 1989 shall not be required to pay the  
24 additional tax imposed by this amendatory Act of 1989 on such  
25 stamped cigarettes. Any distributor having cigarettes to which  
26 stamps have been affixed in his or her possession for sale at

1 12:01 a.m. on the effective date of this amendatory Act of  
2 1993, is required to pay the additional tax imposed by this  
3 amendatory Act of 1993 on such stamped cigarettes. This payment  
4 shall be due when the distributor first makes a purchase of  
5 cigarette tax stamps after the effective date of this  
6 amendatory Act of 1993, or on the first due date of a return  
7 under this Act after the effective date of this amendatory Act  
8 of 1993, whichever occurs first. Once a distributor tenders  
9 payment of the additional tax to the Department, the  
10 distributor may purchase stamps from the Department. Any  
11 distributor having cigarettes to which stamps have been affixed  
12 in his possession for sale on December 15, 1997 shall not be  
13 required to pay the additional tax imposed by this amendatory  
14 Act of 1997 on such stamped cigarettes.

15 Any distributor having cigarettes to which stamps have been  
16 affixed in his or her possession for sale on July 1, 2002 shall  
17 not be required to pay the additional tax imposed by this  
18 amendatory Act of the 92nd General Assembly on those stamped  
19 cigarettes. Any distributor having cigarettes to which stamps  
20 have been affixed in his or her possession for sale on or after  
21 September 1, 2007 is required to pay the additional tax imposed  
22 by this amendatory Act of the 95th General Assembly on those  
23 stamped cigarettes. This payment is due when the distributor  
24 first makes a purchase of cigarette tax stamps on or after  
25 September 1, 2007 or on the first due date of a return under  
26 this Act occurring on or after September 1, 2007, whichever



1 occurs first.

2 (Source: P.A. 92-536, eff. 6-6-02.)

3 Section 20. The Counties Code is amended by adding Section  
4 5-1008.7 as follows:

5 (55 ILCS 5/5-1008.7 new)

6 Sec. 5-1008.7. County cigarette tax.

7 (a) The definitions as used in the Cigarette Tax Act (35  
8 ILCS 130/) are hereby expressly adopted as if fully set forth  
9 in this Section and apply to all provisions of this Section.

10 (b) In the counties of Lake, McHenry, Kane, DuPage, and  
11 Will, the county board may, by ordinance or resolution, impose  
12 a county cigarette tax upon any person engaged in business as a  
13 retailer of cigarettes in the county. If imposed, the tax must  
14 be at the rate of 50 mills per cigarette sold or otherwise  
15 disposed of in the course of such business in this State. The  
16 tax shall be administered by the county imposing that tax. The  
17 payment of the taxes must be evidenced by a stamp affixed to  
18 each original package of cigarettes, or an authorized  
19 substitute for such a stamp, imprinted on each original package  
20 of the cigarettes underneath the sealed transparent outside  
21 wrapper or on the exterior of the outside wrapper of the  
22 original package.

23 The tax under this Section, however, is not imposed upon  
24 any activity in any business in interstate commerce or

1 otherwise that may not, under the Constitution and statutes of  
2 the United States, be made the subject of taxation by this  
3 State.

4 The impact of the tax levied by this Act is imposed upon  
5 the retailer and must be prepaid or precollected by the  
6 distributor for the purpose of convenience and facility only,  
7 and the amount of the tax must be added to the price of the  
8 cigarettes sold by the distributor. The collection of the tax  
9 must be evidenced by a stamp or stamps affixed to each original  
10 package of cigarettes.

11 Each distributor must collect the tax from the retailer at  
12 or before the time of the sale, must affix the stamps, and must  
13 remit, to the county, the tax collected from the retailer. Any  
14 distributor who fails to properly collect and pay the tax  
15 imposed by this Section is liable for the tax.

16 The amount of the tax imposed under this Section must be  
17 separately stated, apart from the price of the goods, by both  
18 distributors and retailers, in all advertisements, bills, and  
19 sales invoices.

20 (c) The taxes imposed under this Section are in addition to  
21 all other occupation or privilege taxes imposed by the State of  
22 Illinois, or by any political subdivision thereof, or by any  
23 municipal corporation.

24 (d) Any proceeds collected from the tax imposed under this  
25 Section may be used by the county only for the purpose of  
26 public health and safety.

1       (e) An ordinance or resolution imposing or discontinuing  
2 the tax under this Section must be adopted by the county board  
3 and a certified copy of the ordinance or resolution be filed  
4 with the county clerk on or before the first day of the month  
5 following the adoption of the ordinance or resolution,  
6 whereupon the county shall proceed to administer and enforce  
7 this Section no sooner than 60 days after the adoption and  
8 filing.

9       (f) All of the provisions of the Cigarette Tax Act (35 ILCS  
10 130/) that are not inconsistent with this Section apply, as far  
11 as practical, to the subject matter of this Section to the same  
12 extent as if the provisions were included in this Section.

13       Section 99. Effective date. This Act takes effect upon  
14 becoming law.".