

HB1540



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB1540

Introduced 2/18/2009, by Rep. Michael J. Madigan - Barbara Flynn Currie - John E. Bradley

SYNOPSIS AS INTRODUCED:

35 ILCS 143/10-15

Amends the Tobacco Products Tax Act of 1995. Makes a technical change in a Section concerning sales of tobacco products that are exempt from the tax imposed by the Act.

LRB096 05074 RCE 15140 b

A BILL FOR

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 Tobacco Products Tax Act of 1995 is amended
5 by changing Section 10-15 as follows:

6 (35 ILCS 143/10-15)

7 Sec. 10-15. Exempt sales. Purchases of tobacco products by
8 wholesalers who will not sell the ~~the~~ product at retail are
9 exempt from the tax imposed by this Act. Purchases of tobacco
10 products by wholesalers and retailers for delivery of the
11 product outside Illinois are exempt from the tax imposed by
12 this Act. The wholesaler making the exempt sale of tobacco
13 products shall document this exemption by obtaining a
14 certification from the purchaser containing the seller's name
15 and address, the purchaser's name and address, the date of
16 purchase, the purchaser's signature, the purchaser's tobacco
17 products tax license number, and a statement that the purchaser
18 is purchasing for resale other than for sale to consumers or is
19 purchasing for delivery outside of Illinois.

20 (Source: P.A. 89-21, eff. 6-6-95.)