



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

**HB4179**

Introduced 2/27/2009, by Rep. Michael K. Smith

#### SYNOPSIS AS INTRODUCED:

35 ILCS 105/1  
35 ILCS 120/14

from Ch. 120, par. 439.1  
from Ch. 120, par. 453

Amends the Use Tax Act and the Retailers' Occupation Tax Act. Makes technical changes in Sections concerning the short titles.

LRB096 08886 RLJ 19021 b

1 AN ACT concerning occupation and use taxes.

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 1  
5 as follows:

6 (35 ILCS 105/1) (from Ch. 120, par. 439.1)

7 Sec. 1. This Act shall be known and ~~and~~ may be cited as the  
8 "Use Tax Act".

9 (Source: Laws 1955, p. 2027.)

10 Section 10. The Retailers' Occupation Tax Act is amended by  
11 changing Section 14 as follows:

12 (35 ILCS 120/14) (from Ch. 120, par. 453)

13 Sec. 14. This Act shall be known as the "Retailers'  
14 Occupation Tax Act" and the ~~the~~ tax herein imposed shall be in  
15 addition to all other occupation or privilege taxes imposed by  
16 the State of Illinois or by any municipal corporation or  
17 political subdivision thereof.

18 (Source: Laws 1933, p. 924.)