



Sen. Michael W. Frerichs

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09600SB3659sam002

LRB096 20363 HLH 38425 a

1 AMENDMENT TO SENATE BILL 3659

2 AMENDMENT NO. _____. Amend Senate Bill 3659, AS AMENDED,
3 with reference to page and line numbers of Senate Amendment No.
4 1, on page 2, line 19, by replacing "10" with "20"; and

5 on page 2, by replacing lines 20 through 24 with "calendar
6 years."; and

7 on page 4, immediately below line 26, by inserting the
8 following:

9 "Section 7. The Retailers' Occupation Tax Act is amended by
10 changing Section 1f as follows:

11 (35 ILCS 120/1f) (from Ch. 120, par. 440f)

12 Sec. 1f. Except for High Impact Businesses, the exemption
13 stated in Sections 1d and 1e of this Act shall only apply to
14 business enterprises which:

1 (1) either (i) make investments which cause the
2 creation of a minimum of 200 full-time equivalent jobs in
3 Illinois or (ii) make investments which cause the retention
4 of a minimum of 2000 full-time jobs in Illinois or (iii)
5 make investments of a minimum of \$40,000,000 and retain at
6 least 90% of the jobs in place on the date on which the
7 exemption is granted and for the duration of the exemption;
8 and

9 (2) are located in an Enterprise Zone established
10 pursuant to the Illinois Enterprise Zone Act; and

11 (3) are certified by the Department of Commerce and
12 Economic Opportunity as complying with the requirements
13 specified in clauses (1), (2) and (3).

14 Any business enterprise seeking to avail itself of the
15 exemptions stated in Sections 1d or 1e, or both, shall make
16 application to the Department of Commerce and Economic
17 Opportunity in such form and providing such information as may
18 be prescribed by the Department of Commerce and Economic
19 Opportunity. However, no business enterprise shall be
20 required, as a condition for certification under clause (4) of
21 this Section, to attest that its decision to invest under
22 clause (1) of this Section and to locate under clause (2) of
23 this Section is predicated upon the availability of the
24 exemptions authorized by Sections 1d or 1e.

25 The Department of Commerce and Economic Opportunity shall
26 determine whether the business enterprise meets the criteria

1 prescribed in this Section. If the Department of Commerce and
2 Economic Opportunity determines that such business enterprise
3 meets the criteria, it shall issue a certificate of eligibility
4 for exemption to the business enterprise in such form as is
5 prescribed by the Department of Revenue. The Department of
6 Commerce and Economic Opportunity shall act upon such
7 certification requests within 60 days after receipt of the
8 application, and shall file with the Department of Revenue a
9 copy of each certificate of eligibility for exemption.

10 The Department of Commerce and Economic Opportunity shall
11 have the power to promulgate rules and regulations to carry out
12 the provisions of this Section including the power to define
13 the amounts and types of eligible investments not specified in
14 this Section which business enterprises must make in order to
15 receive the exemptions stated in Sections 1d and 1e of this
16 Act; and to require that any business enterprise that is
17 granted a tax exemption repay the exempted tax if the business
18 enterprise fails to comply with the terms and conditions of the
19 certification.

20 Such certificate of eligibility for exemption shall be
21 presented by the business enterprise to its supplier when
22 making the initial purchase of tangible personal property for
23 which an exemption is granted by Section 1d or Section 1e, or
24 both, together with a certification by the business enterprise
25 that such tangible personal property is exempt from taxation
26 under Section 1d or Section 1e and by indicating the exempt

1 status of each subsequent purchase on the face of the purchase
2 order.

3 The Department of Commerce and Economic Opportunity shall
4 determine the period during which such exemption from the taxes
5 imposed under this Act is in effect which shall not exceed 50
6 ~~20~~ years.

7 (Source: P.A. 94-793, eff. 5-19-06.)"; and

8 on page 7, line 2, by replacing "40" with "50"; and

9 on page 7, line 7, by replacing "30" with "50 ~~30~~".