



Rep. Michael J. Zalewski

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LRB097 10940 HLH 52242 a

1 AMENDMENT TO HOUSE BILL 3356

2 AMENDMENT NO. _____. Amend House Bill 3356 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Retailers' Occupation Tax Act is amended by
5 changing Section 1i as follows:

6 (35 ILCS 120/1i) (from Ch. 120, par. 440i)

7 Sec. 1i. High Impact Service Facility means a facility used
8 primarily for the sorting, handling and redistribution of mail,
9 freight, cargo, or other parcels received from agents or
10 employees of the handler or shipper for processing at a common
11 location and redistribution to other employees or agents for
12 delivery to an ultimate destination on an item-by-item basis,
13 and which: (1) will make an investment in a business enterprise
14 project of \$100,000,000 dollars or more; (2) will cause the
15 creation of at least 750 to 1,000 jobs or more in an enterprise
16 zone established pursuant to the Illinois Enterprise Zone Act;

1 and (3) is certified by the Department of Commerce and Economic
2 Opportunity as contractually obligated to meet the
3 requirements specified in divisions (1) and (2) of this
4 paragraph within the time period as specified by the
5 certification. Any business enterprise project applying for
6 the exemption stated in this Section shall make application to
7 the Department of Commerce and Economic Opportunity in such
8 form and providing such information as may be prescribed by the
9 Department of Commerce and Economic Opportunity.

10 The Department of Commerce and Economic Opportunity shall
11 determine whether the business enterprise project meets the
12 criteria prescribed in this Section. If the Department of
13 Commerce and Economic Opportunity determines that such
14 business enterprise project meets the criteria, it shall issue
15 a certificate of eligibility for exemption to the business
16 enterprise in such form as is prescribed by the Department of
17 Revenue. The Department of Commerce and Economic Opportunity
18 shall act upon such certification requests within 60 days after
19 receipt of the application, and shall file with the Department
20 of Revenue a copy of each certificate of eligibility for
21 exemption.

22 The Department of Commerce and Economic Opportunity shall
23 have the power to promulgate rules and regulations to carry out
24 the provisions of this Section and to require that any business
25 enterprise that is granted a tax exemption repay the exempted
26 tax if the business enterprise fails to comply with the terms

1 and conditions of the certification.

2 The certificate of eligibility for exemption shall be
3 presented by the business enterprise to its supplier when
4 making the initial purchase of machinery and equipment for
5 which an exemption is granted by Section 1j of this Act,
6 together with a certification by the business enterprise that
7 such machinery and equipment is exempt from taxation under
8 Section 1j of this Act and by indicating the exempt status of
9 each subsequent purchase on the face of the purchase order.

10 The certification of eligibility for exemption shall be
11 presented by the business enterprise to its supplier when
12 making the purchase of jet fuel and petroleum products for
13 which an exemption is granted by Section 1j.1 of this Act,
14 together with a certification by the business enterprise that
15 such jet fuel and petroleum product, are exempt from taxation
16 under Section 1j.1 of this Act, and by indicating the exempt
17 status of each subsequent purchase on the face of the purchase
18 order.

19 The Department of Commerce and Economic Opportunity shall
20 determine the period during which such exemption from the taxes
21 imposed under this Act is in effect, which shall not exceed 40
22 years ~~will remain in effect~~.

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