

SB0161



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

SB0161

Introduced 2/8/2011, by Sen. Kyle McCarter

SYNOPSIS AS INTRODUCED:

35 ILCS 115/2e new
35 ILCS 120/2-67 new

Amends the Service Occupation Tax Act and the Retailers' Occupation Tax Act. Provides that each serviceman or retailer who is engaged in the rental of banquet, meeting, or conference rooms shall separately state the selling price of any food or beverages sold incident to the rental of the room, not including gratuities or mandatory service charges. Provides that the tax shall be imposed only on the sale of food, beverages, or other tangible personal property and not on the rental of the room or associated equipment. Effective immediately.

LRB097 06102 HLH 46175 b

FISCAL NOTE ACT
MAY APPLY

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 Service Occupation Tax Act is amended by
5 adding Section 2e as follows:

6 (35 ILCS 115/2e new)

7 Sec. 2e. No tax imposed on rental of rooms or equipment.
8 Beginning on the first day of the first month to occur not less
9 than 90 days after the effective date of this amendatory Act of
10 the 97th General Assembly, each serviceman who is engaged in
11 the rental of banquet, meeting, or conference rooms shall
12 separately state the selling price of any food or beverages
13 sold incident to the rental of the room, not including
14 gratuities or mandatory service charges. The tax shall be
15 imposed under this Act only on the sale of food, beverages, or
16 other tangible personal property and not on the rental of the
17 room or associated equipment.

18 Section 10. The Retailers' Occupation Tax Act is amended by
19 adding Section 2-67 as follows:

20 (35 ILCS 120/2-67 new)

21 Sec. 2-67. No tax imposed on rental of rooms or equipment.

1 Beginning on the first day of the first month to occur not less
2 than 90 days after the effective date of this amendatory Act of
3 the 97th General Assembly, each retailer who is engaged in the
4 rental of banquet, meeting, or conference rooms shall
5 separately state the selling price of any food or beverages
6 sold incident to the rental of the room, not including
7 gratuities or mandatory service charges. The tax shall be
8 imposed under this Act only on the sale of food, beverages, or
9 other tangible personal property and not on the rental of the
10 room or associated equipment.

11 Section 99. Effective date. This Act takes effect upon
12 becoming law.