

SB1638



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

SB1638

Introduced 2/9/2011, by Sen. Tim Bivins

SYNOPSIS AS INTRODUCED:

35 ILCS 120/1r new

Amends the Retailers' Occupation Tax Act. Provides that certain sales of building materials used for telecommunications towers are exempt from taxation under the Act. Provides that the exemption is not subject to the Act's automatic sunset provision. Effective immediately.

LRB097 09394 HLH 49529 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 Retailers' Occupation Tax Act is amended by
5 adding Section 1r as follows:

6 (35 ILCS 120/1r new)

7 Sec. 1r. Building materials exemption; rural
8 telecommunication towers.

9 (a) Each retailer that makes a qualified sale of building
10 materials to be incorporated into a telecommunication tower
11 used to provide (i) cellular, (ii) enhanced specialized mobile
12 radio, or (iii) personal communication services in a county
13 with a population of less than 250,000 may deduct receipts from
14 those sales when calculating the tax imposed by this Act.

15 (b) As used in this Section, "qualified sale" means a sale
16 of building materials that will be incorporated into a
17 telecommunication tower as described in subsection (a) of this
18 Section, for which a Certificate of Eligibility for Sales Tax
19 Exemption has been issued by the corporate authorities of the
20 county or municipality in which the telecommunication tower is
21 to be located. "Building materials" shall include, but not be
22 limited to, all tangible personal property used in the
23 construction of a telecommunication tower, including antennas,

1 cables, and all adjacent accessory equipment and structures.

2 (c) To document the exemption allowed under this Section,
3 the retailer must obtain from the purchaser a copy of the
4 Certificate of Eligibility for Sales Tax Exemption issued by
5 the corporate authorities of the county or municipality in
6 which the telecommunication tower is located. The Certificate
7 of Eligibility for Sales Tax Exemption must contain all of the
8 following:

9 (1) a statement that the telecommunication tower
10 identified in the certificate meets all the requirements of
11 the jurisdiction in which the tower is located;

12 (2) the location or address of the building project;

13 (3) a statement that the county in which the
14 telecommunication tower is located has a population of less
15 than 250,000 according to the most recent federal census;
16 and

17 (4) the signature of the chief executive officer of the
18 county or municipality in which the telecommunication
19 tower is located.

20 In addition, the purchaser must provide to the retailer
21 written certification that the building materials will be
22 incorporated into the telecommunication tower identified in
23 the Certificate of Eligibility and contain the purchaser's
24 signature and date of purchase.

25 The provisions of this Section are exempt from Section
26 2-70.

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.