

SB3285



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

SB3285

Introduced 2/7/2012, by Sen. James F. Clayborne, Jr.

SYNOPSIS AS INTRODUCED:

35 ILCS 173/5-10

35 ILCS 615/2

from Ch. 120, par. 467.17

Amends the Gas Use Tax Law. Provides that no tax shall be imposed under the Act on or after January 1, 2013. Amends the Gas Revenue Tax Act. Provides that the occupation tax imposed under the Act shall not be imposed on or after January 1, 2013. Effective immediately.

LRB097 20027 HLH 65338 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 Gas Use Tax Law is amended by changing
5 Section 5-10 as follows:

6 (35 ILCS 173/5-10)

7 Sec. 5-10. Imposition of tax. Beginning October 1, 2003,
8 and until January 1, 2013, a tax is imposed upon the privilege
9 of using in this State gas obtained in a purchase of
10 out-of-state gas at the rate of 2.4 cents per therm or 5% of
11 the purchase price for the billing period, whichever is the
12 lower rate. Such tax rate shall be referred to as the
13 "self-assessing purchaser tax rate". Beginning with bills
14 issued by delivering suppliers on and after October 1, 2003,
15 purchasers may elect an alternative tax rate of 2.4 cents per
16 therm to be paid under the provisions of Section 5-15 of this
17 Law to a delivering supplier maintaining a place of business in
18 this State. Such tax rate shall be referred to as the
19 "alternate tax rate". The tax imposed under this Section shall
20 not apply to gas used by business enterprises certified under
21 Section 9-222.1 of the Public Utilities Act, as amended, to the
22 extent of such exemption and during the period of time
23 specified by the Department of Commerce and Economic

1 Opportunity.

2 (Source: P.A. 93-31, eff. 10-1-03; 94-793, eff. 5-19-06.)

3 Section 10. The Gas Revenue Tax Act is amended by changing
4 Section 2 as follows:

5 (35 ILCS 615/2) (from Ch. 120, par. 467.17)

6 Sec. 2. A tax is imposed upon persons engaged in the
7 business of distributing, supplying, furnishing or selling gas
8 to persons for use or consumption and not for resale at the
9 rate of 2.4 cents per therm of all gas which is so distributed,
10 supplied, furnished, sold or transported to or for each
11 customer in the course of such business, or 5% of the gross
12 receipts received from each customer from such business,
13 whichever is the lower rate as applied to each customer for
14 that customer's billing period, provided that any change in
15 rate imposed by this amendatory Act of 1985 shall become
16 effective only with bills having a meter reading date on or
17 after January 1, 1986. However, such taxes are not imposed with
18 respect to any business in interstate commerce, or otherwise to
19 the extent to which such business may not, under the
20 Constitution and statutes of the United States, be made the
21 subject of taxation by this State.

22 Nothing in this amendatory Act of 1985 shall impose a tax
23 with respect to any transaction with respect to which no tax
24 was imposed immediately preceding the effective date of this

1 amendatory Act of 1985.

2 Beginning with bills issued to customers on and after
3 October 1, 2003, no tax shall be imposed under this Act on
4 transactions with customers who incur a tax liability under the
5 Gas Use Tax Law.

6 No tax shall be imposed under this Section on or after
7 January 1, 2013.

8 (Source: P.A. 93-31, eff. 10-1-03.)

9 Section 99. Effective date. This Act takes effect upon
10 becoming law.