

98TH GENERAL ASSEMBLY State of Illinois 2013 and 2014 HB3916

by Rep. Michael J. Madigan

SYNOPSIS AS INTRODUCED:

55 ILCS 5/5-1008

from Ch. 34, par. 5-1008

Amends the Home Rule County Use Tax Law in the Counties Code. Makes a technical change.

LRB098 15475 JLK 50505 b

1 AN ACT concerning local government.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

- Section 5. The Counties Code is amended by changing Section 5-1008 as follows:
- 6 (55 ILCS 5/5-1008) (from Ch. 34, par. 5-1008)
- 7 Sec. 5-1008. Home Rule County Use Tax. <u>The</u> corporate
- 8 authorities of a home rule county may impose a tax upon the
- 9 privilege of using, in such county, any item of tangible
- 10 personal property which is purchased at retail from a retailer,
- and which is titled or registered to a purchaser residing
- 12 within the corporate limits of such home rule county with an
- 13 agency of this State's government, at a rate which is an
- increment of 1/4% and based on the selling price of such
- tangible personal property, as "selling price" is defined in
- 16 the "Use Tax Act", approved July 14, 1955, as amended. Such tax
- shall be collected from persons whose Illinois address for
- 18 titling or registration purposes is given as being in such
- 19 county. Such tax shall be collected by the county imposing such
- 20 tax.
- 21 This Section shall be known and may be cited as the "Home
- 22 Rule County Use Tax Law".
- 23 (Source: P.A. 91-51, eff. 6-30-99.)