

1 AN ACT in relation to taxes.

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

4 Section 5. The Use Tax Act is amended by changing  
5 Section 3-70 as follows:

6 (35 ILCS 105/3-70) (from Ch. 120, par. 439.3-70)

7 Sec. 3-70. Property acquired by nonresident. The tax  
8 imposed by this Act does not apply to the use, in this State,  
9 of tangible personal property that is acquired outside this  
10 State by a nonresident individual who then brings the  
11 property to this State for use here and who has used the  
12 property outside this State ~~for--at-least-3-months-before~~  
13 ~~bringing-the-property-to-this-State.~~

14 Where a business that is not operated in Illinois, but is  
15 operated in another State, is moved to Illinois or opens an  
16 office, plant, or other business facility in Illinois, that  
17 business shall not be taxed on its use, in Illinois, of used  
18 tangible personal property, other than items of tangible  
19 personal property that must be titled or registered with the  
20 State of Illinois or whose registration with the United  
21 States Government must be filed with the State of Illinois,  
22 that the business bought outside Illinois and used outside  
23 Illinois in the operation of the business for at least 3  
24 months before moving the used property to Illinois for use in  
25 this State.

26 "Acquired outside this State", whenever used in this Act,  
27 in addition to its usual and popular meaning, also means the  
28 delivery, outside Illinois, of tangible personal property  
29 that is purchased in this State and delivered from a point in  
30 this State to a point of delivery outside this State.

31 (Source: P.A. 91-51, eff. 6-30-99.)

1           Section 10.   The Service Use Tax Act is amended by  
2   changing Section 3-60 as follows:

3           (35 ILCS 110/3-60) (from Ch. 120, par. 439.33-60)

4           Sec. 3-60.   Property acquired by nonresident.   The tax  
5   imposed by this Act does not apply to the use, in this State,  
6   of property that is acquired outside this State by a  
7   nonresident individual who then brings the property to this  
8   State for use here and who has used the property outside this  
9   State ~~for-at-least-3-months-before-bringing-the--property--to~~  
10   ~~this-State.~~

11           Where a business that is not operated in Illinois, but is  
12   operated in another state, is moved to Illinois or opens up  
13   an office, plant, or other business facility in Illinois,  
14   that business shall not be taxed on its use, in Illinois, of  
15   used property that the business bought outside Illinois and  
16   used outside Illinois in the operation of the business for at  
17   least 3 months before moving the used property to Illinois  
18   for use in this State.

19           (Source: P.A. 91-51, eff. 6-30-99.)

20           Section 99.   Effective date.   This Act takes effect upon  
21   becoming law.