

1 AN ACT in relation to taxation.

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 1a as follows:

6 (35 ILCS 105/1a) (from Ch. 120, par. 439.1a)

7 Sec. 1a. Sale of leased or rented motor vehicle. A person  
8 who is engaged in the business of leasing or renting motor  
9 vehicles to others and who, in connection with such business  
10 sells any used motor vehicle to a purchaser for his use and  
11 not for the purpose of resale, is a retailer engaged in the  
12 business of selling tangible personal property at retail  
13 under this Act to the extent of the value of the vehicle  
14 sold. For the purpose of this Section, "motor vehicle" has  
15 the meaning prescribed in Section 1-157 of The Illinois  
16 Vehicle Code, as now or hereafter amended. (Nothing provided  
17 herein shall affect liability incurred under this Act because  
18 of the use of such motor vehicles as a lessor.)

19 (Source: P.A. 80-598.)