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AMENDMENT TO SENATE BILL 2017 1 AMENDMENT NO. \_\_\_\_. Amend Senate Bill 2017, on 2 3 by replacing lines 4 through 8 with the following: 4 "No person may affix, or cause to be affixed, any stamp or imprint to a package of cigarettes, as provided for in 5 this Section, unless the tobacco product manufacturer, as 6 defined in Section 10 of the Tobacco Product Manufacturers' 7 Escrow Act, that made or sold the cigarettes is a 8 9 participating manufacturer, as defined in subdivision (a)(1) 10 of Section 15 of the Tobacco Product Manufacturers' Escrow 11 Act, or has made all escrow payments required by subdivision (a)(2)(A) of Section 15 of the Tobacco Product Manufacturers' 12 13 Escrow Act. "; and on page 17, by replacing lines 11 through 15 with the 14 15 following: "No person may affix, or cause to be affixed, any stamp 16 or imprint to a package of cigarettes, as provided for in 17 this Section, unless the tobacco product manufacturer, as 18 19 defined in Section 10 of the Tobacco Product Manufacturers' Escrow Act, that made or sold the cigarettes is a 20 participating manufacturer, as defined in subdivision (a)(1) 21 of Section 15 of the Tobacco Product Manufacturers' Escrow 22

Act, or has made all escrow payments required by subdivision

- 1 (a)(2)(A) of Section 15 of the Tobacco Product Manufacturers'
- 2 <u>Escrow Act.</u>"; and
- 3 on page 18, immediately below line 31, by inserting the
- 4 following:
- 5 "Section 920. The Tobacco Products Tax Act of 1995 is
- 6 amended by changing Section 10-10 as follows:
- 7 (35 ILCS 143/10-10)
- 8 Sec. 10-10. Tax imposed. On the first day of the third
- 9 month after the month in which this Act becomes law, a tax is
- 10 imposed on any person engaged in business as a distributor of
- 11 tobacco products, as defined in Section 10-5, at the rate of
- 12 18% of the wholesale price of tobacco products sold or
- 13 otherwise disposed of to retailers or consumers located in
- 14 this State. The tax is in addition to all other occupation or
- 15 privilege taxes imposed by the State of Illinois, by any
- 16 political subdivision thereof, or by any municipal
- 17 corporation. However, the tax is not imposed upon any
- 18 activity in that business in interstate commerce or
- 19 otherwise, to the extent to which that activity may not,
- 20 under the Constitution and Statutes of the United States, be
- 21 made the subject of taxation by this State. The tax is also
- 22 not imposed on sales made to the United States or any entity
- thereof.

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- 24 All moneys received by the Department under this Act
- 25 shall be paid into the Long-Term Care Provider Fund of the
- 26 State Treasury.
- No person may pay the tax levied under this Section on a
- 28 <u>tobacco product defined as a cigarette under Section 10 of</u>
- 29 <u>the Tobacco Product Manufacturers' Escrow Act unless the</u>
- 30 <u>tobacco product manufacturer, as defined in Section 10 of the</u>
- 31 <u>Tobacco Product Manufacturers' Escrow Act, that made or sold</u>

the cigarettes is a participating manufacturer, as defined in

- 1 <u>subdivision (a)(1) of Section 15 of the Tobacco Product</u>
- 2 <u>Manufacturers' Escrow Act, or has made all escrow payments</u>
- 3 required by subdivision (a)(2)(A) of Section 15 of the
- 4 <u>Tobacco Product Manufacturers' Escrow Act.</u>
- 5 (Source: P.A. 92-231, eff. 8-2-01.)".