

HB5030



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB5030

by Rep. Ryan Spain

SYNOPSIS AS INTRODUCED:

20 ILCS 2505/2505-251 new

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois. Provides that the Department of Revenue shall be responsible for collecting any use or occupation taxes imposed by a unit of local government on online sales of tangible personal property. Effective immediately.

LRB100 19623 HLH 34896 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 Department of Revenue Law of the Civil
5 Administrative Code of Illinois is amended by adding Section
6 2505-251 as follows:

7 (20 ILCS 2505/2505-251 new)

8 Sec. 2505-251. Online sales. The Department shall be
9 responsible for collecting any use or occupation taxes imposed
10 by a unit of local government on online sales of tangible
11 personal property. Nothing in this Section requires the
12 Department to collect any tax in any manner that would violate
13 the United States Constitution or the Constitution of the State
14 of Illinois.

15 Section 99. Effective date. This Act takes effect upon
16 becoming law.