

SB0477



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB0477

Introduced 1/24/2017, by Sen. John J. Cullerton

SYNOPSIS AS INTRODUCED:

35 ILCS 143/10-15

Amends the Tobacco Products Tax Act of 1995. Makes a technical change in a Section concerning sales of tobacco products that are exempt from the tax imposed by the Act.

LRB100 05136 HLH 15146 b

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 Tobacco Products Tax Act of 1995 is amended
5 by changing Section 10-15 as follows:

6 (35 ILCS 143/10-15)

7 Sec. 10-15. Exempt sales. Purchases of tobacco products
8 other than little cigars by wholesalers who will not sell the
9 ~~the~~ product at retail are exempt from the tax imposed by this
10 Act. Purchases of tobacco products other than little cigars by
11 wholesalers and retailers for delivery of the product outside
12 Illinois are exempt from the tax imposed by this Act. The
13 wholesaler or retailer making the exempt sale of tobacco
14 products other than little cigars shall document this exemption
15 by obtaining a certification from the purchaser containing the
16 seller's name and address, the purchaser's name and address,
17 the date of purchase, the purchaser's signature, the
18 purchaser's tobacco products tax license number, if
19 applicable, and a statement that the purchaser is purchasing
20 for resale other than for sale to consumers or is purchasing
21 for delivery outside of Illinois.

22 (Source: P.A. 98-273, eff. 8-9-13.)