



Sen. James F. Clayborne, Jr.

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09600HB0476sam002

LRB096 04530 HLH 44675 a

1 AMENDMENT TO HOUSE BILL 476

2 AMENDMENT NO. _____. Amend House Bill 476, AS AMENDED, by
3 inserting Sections 5 and 10 in their proper numeric sequence as
4 follows:

5 "Section 5. The Use Tax Act is amended by adding Section
6 3-3 as follows:

7 (35 ILCS 105/3-3 new)

8 Sec. 3-3. Mobile home sales. Beginning January 1, 2011, the
9 tax imposed under this Act on new mobile homes or new
10 manufactured homes to be located outside of a mobile home park
11 shall be calculated against 40% of the selling price of the
12 home and against 100% of the selling price of any other
13 building materials used in the installation and set up of the
14 home. This provision does not change the current calculation of
15 the use tax for new mobile homes or manufactured homes to be
16 located inside of a mobile home park. There shall be no use tax

1 on the resale of mobile homes or manufactured homes located
2 outside or inside mobile home parks.

3 Section 10. The Retailers' Occupation Tax Act is amended by
4 adding Section 5m as follows:

5 (35 ILCS 120/5m new)

6 Sec. 5m. Mobile home sales. Beginning January 1, 2011, the
7 tax imposed under this Act on new mobile homes or new
8 manufactured homes to be located outside of a mobile home park
9 shall be calculated against 40% of the selling price of the
10 home and against 100% of the selling price of any other
11 building materials used in the installation and set up of the
12 home. This provision does not change the current calculation of
13 the retailers' occupation tax for new mobile homes or
14 manufactured homes to be located inside of a mobile home park.
15 There shall be no retailers' occupation tax on the resale of
16 mobile homes or manufactured homes located outside or inside
17 mobile home parks."