



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB4293

Introduced 1/14/2026, by Rep. Dan Swanson

SYNOPSIS AS INTRODUCED:

35 ILCS 105/3-35	from Ch. 120, par. 439.3-35
35 ILCS 110/3-35	from Ch. 120, par. 439.33-35
35 ILCS 115/3-35	from Ch. 120, par. 439.103-35
35 ILCS 120/2-35	from Ch. 120, par. 441-35

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, beginning January 1, 2027, "production agriculture" also includes scouting crops, inspecting or repairing fences used to raise livestock, tile mapping, and herding or inspecting livestock.

LRB104 16559 HLH 30107 b

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 Use Tax Act is amended by changing Section
5 3-35 as follows:

6 (35 ILCS 105/3-35) (from Ch. 120, par. 439.3-35)

7 Sec. 3-35. Production agriculture. For purposes of this
8 Act, "production agriculture" means the raising of or the
9 propagation of livestock; crops for sale for human
10 consumption; crops for livestock consumption; and production
11 seed stock grown for the propagation of feed grains and the
12 husbandry of animals or for the purpose of providing a food
13 product, including the husbandry of blood stock as a main
14 source of providing a food product. "Production agriculture"
15 also means animal husbandry, floriculture, aquaculture,
16 horticulture, and viticulture. Beginning January 1, 2027,
17 "production agriculture" also includes scouting crops,
18 inspecting or repairing fences used to raise livestock, tile
19 mapping, and herding or inspecting livestock.

20 (Source: P.A. 91-51, eff. 6-30-99.)

21 Section 10. The Service Use Tax Act is amended by changing
22 Section 3-35 as follows:

1 (35 ILCS 110/3-35) (from Ch. 120, par. 439.33-35)

2 Sec. 3-35. Production agriculture. For purposes of this
3 Act, "production agriculture" means the raising of or the
4 propagation of livestock; crops for sale for human
5 consumption; crops for livestock consumption; and production
6 seed stock grown for the propagation of feed grains and the
7 husbandry of animals or for the purpose of providing a food
8 product, including the husbandry of blood stock as a main
9 source of providing a food product. "Production agriculture"
10 also means animal husbandry, floriculture, aquaculture,
11 horticulture, and viticulture. Beginning January 1, 2027,
12 "production agriculture" also includes scouting crops,
13 inspecting or repairing fences used to raise livestock, tile
14 mapping, and herding or inspecting livestock.

15 (Source: P.A. 91-51, eff. 6-30-99.)

16 Section 15. The Service Occupation Tax Act is amended by
17 changing Section 3-35 as follows:

18 (35 ILCS 115/3-35) (from Ch. 120, par. 439.103-35)

19 Sec. 3-35. Production agriculture. For purposes of this
20 Act, "production agriculture" means the raising of or the
21 propagation of livestock; crops for sale for human
22 consumption; crops for livestock consumption; and production
23 seed stock grown for the propagation of feed grains and the

1 husbandry of animals or for the purpose of providing a food
2 product, including the husbandry of blood stock as a main
3 source of providing a food product. "Production agriculture"
4 also means animal husbandry, floriculture, aquaculture,
5 horticulture, and viticulture. Beginning January 1, 2027,
6 "production agriculture" also includes scouting crops,
7 inspecting or repairing fences used to raise livestock, tile
8 mapping, and herding or inspecting livestock.

9 (Source: P.A. 91-51, eff. 6-30-99.)

10 Section 20. The Retailers' Occupation Tax Act is amended
11 by changing Section 2-35 as follows:

12 (35 ILCS 120/2-35) (from Ch. 120, par. 441-35)

13 Sec. 2-35. Production agriculture. For purposes of this
14 Act, "production agriculture" means the raising of or the
15 propagation of livestock; crops for sale for human
16 consumption; crops for livestock consumption; and production
17 seed stock grown for the propagation of feed grains and the
18 husbandry of animals or for the purpose of providing a food
19 product, including the husbandry of blood stock as a main
20 source of providing a food product. "Production agriculture"
21 also means animal husbandry, floriculture, aquaculture,
22 horticulture, and viticulture. Beginning January 1, 2027,
23 "production agriculture" also includes scouting crops,
24 inspecting or repairing fences used to raise livestock, tile

1 mapping, and herding or inspecting livestock.

2 (Source: P.A. 91-51, eff. 6-30-99.)