**Section 130.325 Graphic Arts Machinery and Equipment Exemption**

Through June 30, 2003, and beginning again on September 1, 2004 through August 30, 2014, notwithstanding the fact that sales may be at retail, the Retailers' Occupation Tax does not apply to the sale of machinery and equipment, including repair and replacement parts, both new and used and including that manufactured on special order to be used primarily in graphic arts production. The exemption extends to purchases by lessors who will lease the property for use primarily in graphic arts production. Taxpayers must certify the use of the equipment they are purchasing to their suppliers. By statute, this exemption was repealed June 30, 2003 (Public Act 93-24; effective June 20, 2003). Pursuant to Public Act 93-840, effective July 30, 2004, this exemption was reenacted without any specific sunset date. Subsequently, Public Act 96-116 added a sunset date for this exemption of August 30, 2014. Beginning July 1, 2017, the manufacturing machinery and equipment exemption includes machinery and equipment used primarily in graphic arts production. See Section 130.330(g).

(Source: Amended at 47 Ill. Reg. 19349, effective December 12, 2023)