

## **100TH GENERAL ASSEMBLY**

# State of Illinois

# 2017 and 2018

#### SB0490

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

## SYNOPSIS AS INTRODUCED:

35 ILCS 115/8

from Ch. 120, par. 439.108

Amends the Service Occupation Tax Act. Makes a technical change in a Section concerning taxes collected by a supplier.

LRB100 05132 HLH 15142 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 Service Occupation Tax Act is amended by 5 changing Section 8 as follows:

6 (35 ILCS 115/8) (from Ch. 120, par. 439.108)

Sec. 8. <u>The</u> The tax herein required to be collected by any supplier pursuant to this Act, and any such tax collected by any supplier, shall constitute a debt owed by the supplier to this State.

11 (Source: Laws 1961, p. 1745.)