

102ND GENERAL ASSEMBLY State of Illinois 2021 and 2022 HB1515

Introduced 2/17/2021, by Rep. Emanuel Chris Welch

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.

LRB102 03531 HLH 13544 b

- 1 AN ACT concerning revenue.
- 2 Be it enacted by the People of the State of Illinois,
- **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)
- 7 Sec. 8. The The tax herein required to be collected by any
- 8 supplier pursuant to this Act, and any such tax collected by
- 9 any supplier, shall constitute a debt owed by the supplier to
- 10 this State.
- 11 (Source: Laws 1961, p. 1745.)