

# HB1527



## 102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB1527

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

### SYNOPSIS AS INTRODUCED:

35 ILCS 143/10-15

Amends the Tobacco Products Tax Act of 1995. Makes a technical change in a Section concerning sales of tobacco products that are exempt from the tax imposed by the Act.

LRB102 03543 HLH 13556 b

A BILL FOR

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 Tobacco Products Tax Act of 1995 is amended  
5 by changing Section 10-15 as follows:

6 (35 ILCS 143/10-15)

7 Sec. 10-15. Exempt sales. Purchases of tobacco products  
8 other than little cigars by wholesalers who will not sell the  
9 ~~the~~ product at retail are exempt from the tax imposed by this  
10 Act. Purchases of tobacco products other than little cigars by  
11 wholesalers and retailers for delivery of the product outside  
12 Illinois are exempt from the tax imposed by this Act. The  
13 wholesaler or retailer making the exempt sale of tobacco  
14 products other than little cigars shall document this  
15 exemption by obtaining a certification from the purchaser  
16 containing the seller's name and address, the purchaser's name  
17 and address, the date of purchase, the purchaser's signature,  
18 the purchaser's tobacco products tax license number, if  
19 applicable, and a statement that the purchaser is purchasing  
20 for resale other than for sale to consumers or is purchasing  
21 for delivery outside of Illinois.

22 (Source: P.A. 98-273, eff. 8-9-13.)