

1 AMENDMENT TO HOUSE BILL 43

2 AMENDMENT NO. _____. Amend House Bill 43 by replacing
3 everything after the enacting clause with the following:

4 "Section 1. Short title. This Act may be cited as the
5 Physical Fitness Facility Medical Emergency Preparedness Act.

6 Section 5. Definitions. In this Act, words and phrases
7 have the meanings set forth in the following Sections.

8 Section 5.5. Automated external defibrillator.
9 "Automated external defibrillator" or "AED" means an
10 automated external defibrillator as defined in the Automated
11 External Defibrillator Act.

12 Section 5.10. Department. "Department" means the
13 Department of Public Health.

14 Section 5.15. Director. "Director" means the Director of
15 Public Health.

16 Section 5.20. Medical emergency. "Medical emergency"
17 means the occurrence of a sudden, serious, and unexpected
18 sickness or injury that would lead a reasonable person,

1 possessing an average knowledge of medicine and health, to
2 believe that the sick or injured person requires urgent or
3 unscheduled medical care.

4 Section 5.25. Physical fitness facility.

5 (a) "Physical fitness facility" means the following:

6 (1) Any of the following indoor facilities that is

7 (i) owned or operated by a park district, municipality,
8 or other unit of local government or by a public or
9 private elementary or secondary school, college,
10 university, or technical or trade school and (ii)
11 supervised by one or more persons, other than maintenance
12 or security personnel, employed by the unit of local
13 government, school, college, or university for the
14 purpose of directly supervising the physical fitness
15 activities taking place at any of these indoor
16 facilities: a swimming pool; stadium; athletic field;
17 track and field facility; tennis court; basketball court;
18 or volleyball court; or such facilities located adjacent
19 thereto.

20 (2) Except as provided in subsection (b), any other
21 indoor establishment, whether public or private, that
22 provides services or facilities for preserving,
23 maintaining, encouraging, or developing physical fitness
24 or well-being, including an establishment designated as a
25 "health club", "fitness club", or "exercise gym" or by
26 any other term of similar import.

27 (b) "Physical fitness facility" does not include a
28 facility located in a hospital or in a hotel or motel, or any
29 outdoor facility. The term also does not include any facility
30 that does not employ any persons to provide instruction,
31 training, or assistance for persons using the facility.

32 Section 10. Medical emergency plan required.

1 (a) Before July 1, 2004, each person or entity that
2 operates a physical fitness facility must adopt and
3 implement a written plan for responding to medical
4 emergencies that occur at the facility during the time that
5 the facility is open for use by its members or by the public.
6 The plan must comply with this Act and rules adopted by the
7 Department to implement this Act. The facility must file a
8 copy of the plan with the Department.

9 (b) Whenever there is a change in the structure occupied
10 by the facility or in the services provided or offered by the
11 facility that would materially affect the facility's ability
12 to respond to a medical emergency, the person or entity must
13 promptly update its plan developed under subsection (a) and
14 must file a copy of the updated plan with the Department.

15 Section 15. Automated external defibrillator required.

16 (a) The Department shall adopt rules to ensure
17 coordination with local emergency medical services systems
18 regarding the placement and use of AEDs in physical fitness
19 facilities. The Department may adopt rules requiring a
20 facility to have more than one AED on the premises, based on
21 factors that include the following:

22 (1) The size of the area or the number of buildings
23 or floors occupied by the facility.

24 (2) The number of persons using the facility,
25 excluding spectators.

26 (b) A physical fitness facility must ensure that there
27 is a trained AED user on staff.

28 (c) Every physical fitness facility must ensure that
29 every AED on the facility's premises is properly tested and
30 maintained in accordance with rules adopted by the
31 Department.

32 Section 20. Training. The Department shall adopt rules

1 to establish programs to train physical fitness facility
2 staff on the role of cardiopulmonary resuscitation and the
3 use of automated external defibrillators. The rules must be
4 consistent with those adopted by the Department for training
5 AED users under the Automated External Defibrillator Act.

6 Section 25. Economic incentives.

7 (a) The Department must work with physical fitness
8 facilities and manufacturers and distributors of automated
9 external defibrillators to develop a procedure by which 2 or
10 more facilities may submit a joint bid for the purchase of
11 AEDs in order to maximize their purchasing power.

12 (b) A private physical fitness facility that purchases
13 an automated external defibrillator in order to comply with
14 this Act is eligible for a tax exemption as provided in
15 Section 3-5 of the Use Tax Act, Section 3-5 of the Service
16 Use Tax Act, Section 3-5 of the Service Occupation Tax Act,
17 and Section 2-5 of the Retailers' Occupation Tax Act.

18 Section 30. Inspections. The Department shall inspect a
19 physical fitness facility in response to a complaint filed
20 with the Department alleging a violation of this Act. For the
21 purpose of ensuring compliance with this Act, the Department
22 may inspect a physical fitness facility at other times in
23 accordance with rules adopted by the Department.

24 Section 35. Penalties for violations.

25 (a) If a physical fitness facility violates this Act by
26 (i) failing to adopt or implement a plan for responding to
27 medical emergencies under Section 10 or (ii) failing to have
28 on the premises an AED or trained AED user as required under
29 subsection (a) or (b) of Section 15, the Director may impose
30 a civil penalty against the facility as follows:

31 (1) At least \$250 but less than \$500 for a first

1 violation.

2 (2) At least \$500 but less than \$1,000 for a second
3 violation.

4 (3) At least \$1,000 for a third or subsequent
5 violation.

6 (b) The Director may impose a civil penalty under this
7 Section only after it provides the following to the facility:

8 (1) Written notice of the alleged violation.

9 (2) Written notice of the facility's right to
10 request an administrative hearing on the question of the
11 alleged violation.

12 (3) An opportunity to present evidence, orally or
13 in writing or both, on the question of the alleged
14 violation before an impartial hearing examiner appointed
15 by the Director.

16 (4) A written decision from the Director, based on
17 the evidence introduced at the hearing and the hearing
18 examiner's recommendations, finding that the facility
19 violated this Act and imposing the civil penalty.

20 (c) The Attorney General may bring an action in the
21 circuit court to enforce the collection of a monetary penalty
22 imposed under this Section.

23 Section 40. Rules. The Department shall adopt rules to
24 implement this Act.

25 Section 45. Liability. Nothing in this Act shall be
26 construed to either limit or expand the exemptions from civil
27 liability in connection with the purchase or use of an
28 automated external defibrillator that are provided under the
29 Automated External Defibrillator Act or under any other
30 provision of law. A right of action does not exist in
31 connection with the use or non-use of an automated external
32 defibrillator at a facility governed by this Act, provided

1 that the person, unit of state or local government, or school
2 district operating the facility has adopted a medical
3 emergency plan as required under Section 10 of this Act, has
4 an automated external defibrillator at the facility as
5 required under Section 15 of this Act, and has maintained the
6 automated external defibrillator in accordance with the rules
7 adopted by the Department.

8 Section 50. Compliance dates; private and public indoor
9 physical fitness facilities.

10 (a) Privately-owned indoor physical fitness facilities.
11 Every privately-owned or operated indoor physical fitness
12 facility must be in compliance with this Act on or before
13 July 1, 2004.

14 (b) Publicly owned indoor physical fitness facilities.
15 A public entity owning or operating 4 or fewer indoor
16 physical fitness facilities must have at least one such
17 facility in compliance with this Act on or before July 1,
18 2004; its second facility in compliance by July 1, 2005; its
19 third facility in compliance by July 1, 2006; and its fourth
20 facility in compliance by July 1, 2007.

21 If a funding source is identified for the purchase of an
22 automated external defibrillator, a public entity owning or
23 operating more than 4 indoor physical fitness facilities must
24 have 25% of those facilities in compliance by July 1, 2004;
25 50% of those facilities in compliance by July 1, 2005; 75% of
26 those facilities in compliance by July 1, 2006; and 100% of
27 those facilities in compliance by July 1, 2007.

28 Section 88. The State Mandates Act is amended by adding
29 Section 8.27 as follows:

30 (30 ILCS 805/8.27 new)

31 Sec. 8.27. Exempt mandate. Notwithstanding Sections 6

1 and 8 of this Act, no reimbursement by the State is required
2 for the implementation of any mandate created by this
3 amendatory Act of the 93rd General Assembly.

4 Section 90. The Use Tax Act is amended by changing
5 Section 3-5 as follows:

6 (35 ILCS 105/3-5) (from Ch. 120, par. 439.3-5)

7 Sec. 3-5. Exemptions. Use of the following tangible
8 personal property is exempt from the tax imposed by this Act:

9 (1) Personal property purchased from a corporation,
10 society, association, foundation, institution, or
11 organization, other than a limited liability company, that is
12 organized and operated as a not-for-profit service enterprise
13 for the benefit of persons 65 years of age or older if the
14 personal property was not purchased by the enterprise for the
15 purpose of resale by the enterprise.

16 (2) Personal property purchased by a not-for-profit
17 Illinois county fair association for use in conducting,
18 operating, or promoting the county fair.

19 (3) Personal property purchased by a not-for-profit arts
20 or cultural organization that establishes, by proof required
21 by the Department by rule, that it has received an exemption
22 under Section 501(c)(3) of the Internal Revenue Code and that
23 is organized and operated primarily for the presentation or
24 support of arts or cultural programming, activities, or
25 services. These organizations include, but are not limited
26 to, music and dramatic arts organizations such as symphony
27 orchestras and theatrical groups, arts and cultural service
28 organizations, local arts councils, visual arts
29 organizations, and media arts organizations. On and after the
30 effective date of this amendatory Act of the 92nd General
31 Assembly, however, an entity otherwise eligible for this
32 exemption shall not make tax-free purchases unless it has an

1 active identification number issued by the Department.

2 (4) Personal property purchased by a governmental body,
3 by a corporation, society, association, foundation, or
4 institution organized and operated exclusively for
5 charitable, religious, or educational purposes, or by a
6 not-for-profit corporation, society, association, foundation,
7 institution, or organization that has no compensated officers
8 or employees and that is organized and operated primarily for
9 the recreation of persons 55 years of age or older. A limited
10 liability company may qualify for the exemption under this
11 paragraph only if the limited liability company is organized
12 and operated exclusively for educational purposes. On and
13 after July 1, 1987, however, no entity otherwise eligible for
14 this exemption shall make tax-free purchases unless it has an
15 active exemption identification number issued by the
16 Department.

17 (5) A passenger car that is a replacement vehicle to the
18 extent that the purchase price of the car is subject to the
19 Replacement Vehicle Tax.

20 (6) Graphic arts machinery and equipment, including
21 repair and replacement parts, both new and used, and
22 including that manufactured on special order, certified by
23 the purchaser to be used primarily for graphic arts
24 production, and including machinery and equipment purchased
25 for lease. Equipment includes chemicals or chemicals acting
26 as catalysts but only if the chemicals or chemicals acting as
27 catalysts effect a direct and immediate change upon a graphic
28 arts product.

29 (7) Farm chemicals.

30 (8) Legal tender, currency, medallions, or gold or
31 silver coinage issued by the State of Illinois, the
32 government of the United States of America, or the government
33 of any foreign country, and bullion.

34 (9) Personal property purchased from a teacher-sponsored

1 student organization affiliated with an elementary or
2 secondary school located in Illinois.

3 (10) A motor vehicle of the first division, a motor
4 vehicle of the second division that is a self-contained motor
5 vehicle designed or permanently converted to provide living
6 quarters for recreational, camping, or travel use, with
7 direct walk through to the living quarters from the driver's
8 seat, or a motor vehicle of the second division that is of
9 the van configuration designed for the transportation of not
10 less than 7 nor more than 16 passengers, as defined in
11 Section 1-146 of the Illinois Vehicle Code, that is used for
12 automobile renting, as defined in the Automobile Renting
13 Occupation and Use Tax Act.

14 (11) Farm machinery and equipment, both new and used,
15 including that manufactured on special order, certified by
16 the purchaser to be used primarily for production agriculture
17 or State or federal agricultural programs, including
18 individual replacement parts for the machinery and equipment,
19 including machinery and equipment purchased for lease, and
20 including implements of husbandry defined in Section 1-130 of
21 the Illinois Vehicle Code, farm machinery and agricultural
22 chemical and fertilizer spreaders, and nurse wagons required
23 to be registered under Section 3-809 of the Illinois Vehicle
24 Code, but excluding other motor vehicles required to be
25 registered under the Illinois Vehicle Code. Horticultural
26 polyhouses or hoop houses used for propagating, growing, or
27 overwintering plants shall be considered farm machinery and
28 equipment under this item (11). Agricultural chemical tender
29 tanks and dry boxes shall include units sold separately from
30 a motor vehicle required to be licensed and units sold
31 mounted on a motor vehicle required to be licensed if the
32 selling price of the tender is separately stated.

33 Farm machinery and equipment shall include precision
34 farming equipment that is installed or purchased to be

1 installed on farm machinery and equipment including, but not
2 limited to, tractors, harvesters, sprayers, planters,
3 seeders, or spreaders. Precision farming equipment includes,
4 but is not limited to, soil testing sensors, computers,
5 monitors, software, global positioning and mapping systems,
6 and other such equipment.

7 Farm machinery and equipment also includes computers,
8 sensors, software, and related equipment used primarily in
9 the computer-assisted operation of production agriculture
10 facilities, equipment, and activities such as, but not
11 limited to, the collection, monitoring, and correlation of
12 animal and crop data for the purpose of formulating animal
13 diets and agricultural chemicals. This item (11) is exempt
14 from the provisions of Section 3-90.

15 (12) Fuel and petroleum products sold to or used by an
16 air common carrier, certified by the carrier to be used for
17 consumption, shipment, or storage in the conduct of its
18 business as an air common carrier, for a flight destined for
19 or returning from a location or locations outside the United
20 States without regard to previous or subsequent domestic
21 stopovers.

22 (13) Proceeds of mandatory service charges separately
23 stated on customers' bills for the purchase and consumption
24 of food and beverages purchased at retail from a retailer, to
25 the extent that the proceeds of the service charge are in
26 fact turned over as tips or as a substitute for tips to the
27 employees who participate directly in preparing, serving,
28 hosting or cleaning up the food or beverage function with
29 respect to which the service charge is imposed.

30 (14) Oil field exploration, drilling, and production
31 equipment, including (i) rigs and parts of rigs, rotary rigs,
32 cable tool rigs, and workover rigs, (ii) pipe and tubular
33 goods, including casing and drill strings, (iii) pumps and
34 pump-jack units, (iv) storage tanks and flow lines, (v) any

1 individual replacement part for oil field exploration,
2 drilling, and production equipment, and (vi) machinery and
3 equipment purchased for lease; but excluding motor vehicles
4 required to be registered under the Illinois Vehicle Code.

5 (15) Photoprocessing machinery and equipment, including
6 repair and replacement parts, both new and used, including
7 that manufactured on special order, certified by the
8 purchaser to be used primarily for photoprocessing, and
9 including photoprocessing machinery and equipment purchased
10 for lease.

11 (16) Coal exploration, mining, offhighway hauling,
12 processing, maintenance, and reclamation equipment, including
13 replacement parts and equipment, and including equipment
14 purchased for lease, but excluding motor vehicles required to
15 be registered under the Illinois Vehicle Code.

16 (17) Distillation machinery and equipment, sold as a
17 unit or kit, assembled or installed by the retailer,
18 certified by the user to be used only for the production of
19 ethyl alcohol that will be used for consumption as motor fuel
20 or as a component of motor fuel for the personal use of the
21 user, and not subject to sale or resale.

22 (18) Manufacturing and assembling machinery and
23 equipment used primarily in the process of manufacturing or
24 assembling tangible personal property for wholesale or retail
25 sale or lease, whether that sale or lease is made directly by
26 the manufacturer or by some other person, whether the
27 materials used in the process are owned by the manufacturer
28 or some other person, or whether that sale or lease is made
29 apart from or as an incident to the seller's engaging in the
30 service occupation of producing machines, tools, dies, jigs,
31 patterns, gauges, or other similar items of no commercial
32 value on special order for a particular purchaser.

33 (19) Personal property delivered to a purchaser or
34 purchaser's donee inside Illinois when the purchase order for

1 that personal property was received by a florist located
2 outside Illinois who has a florist located inside Illinois
3 deliver the personal property.

4 (20) Semen used for artificial insemination of livestock
5 for direct agricultural production.

6 (21) Horses, or interests in horses, registered with and
7 meeting the requirements of any of the Arabian Horse Club
8 Registry of America, Appaloosa Horse Club, American Quarter
9 Horse Association, United States Trotting Association, or
10 Jockey Club, as appropriate, used for purposes of breeding or
11 racing for prizes.

12 (22) Computers and communications equipment utilized for
13 any hospital purpose and equipment used in the diagnosis,
14 analysis, or treatment of hospital patients purchased by a
15 lessor who leases the equipment, under a lease of one year or
16 longer executed or in effect at the time the lessor would
17 otherwise be subject to the tax imposed by this Act, to a
18 hospital that has been issued an active tax exemption
19 identification number by the Department under Section 1g of
20 the Retailers' Occupation Tax Act. If the equipment is
21 leased in a manner that does not qualify for this exemption
22 or is used in any other non-exempt manner, the lessor shall
23 be liable for the tax imposed under this Act or the Service
24 Use Tax Act, as the case may be, based on the fair market
25 value of the property at the time the non-qualifying use
26 occurs. No lessor shall collect or attempt to collect an
27 amount (however designated) that purports to reimburse that
28 lessor for the tax imposed by this Act or the Service Use Tax
29 Act, as the case may be, if the tax has not been paid by the
30 lessor. If a lessor improperly collects any such amount from
31 the lessee, the lessee shall have a legal right to claim a
32 refund of that amount from the lessor. If, however, that
33 amount is not refunded to the lessee for any reason, the
34 lessor is liable to pay that amount to the Department.

1 (23) Personal property purchased by a lessor who leases
2 the property, under a lease of one year or longer executed
3 or in effect at the time the lessor would otherwise be
4 subject to the tax imposed by this Act, to a governmental
5 body that has been issued an active sales tax exemption
6 identification number by the Department under Section 1g of
7 the Retailers' Occupation Tax Act. If the property is leased
8 in a manner that does not qualify for this exemption or used
9 in any other non-exempt manner, the lessor shall be liable
10 for the tax imposed under this Act or the Service Use Tax
11 Act, as the case may be, based on the fair market value of
12 the property at the time the non-qualifying use occurs. No
13 lessor shall collect or attempt to collect an amount (however
14 designated) that purports to reimburse that lessor for the
15 tax imposed by this Act or the Service Use Tax Act, as the
16 case may be, if the tax has not been paid by the lessor. If
17 a lessor improperly collects any such amount from the lessee,
18 the lessee shall have a legal right to claim a refund of that
19 amount from the lessor. If, however, that amount is not
20 refunded to the lessee for any reason, the lessor is liable
21 to pay that amount to the Department.

22 (24) Beginning with taxable years ending on or after
23 December 31, 1995 and ending with taxable years ending on or
24 before December 31, 2004, personal property that is donated
25 for disaster relief to be used in a State or federally
26 declared disaster area in Illinois or bordering Illinois by a
27 manufacturer or retailer that is registered in this State to
28 a corporation, society, association, foundation, or
29 institution that has been issued a sales tax exemption
30 identification number by the Department that assists victims
31 of the disaster who reside within the declared disaster area.

32 (25) Beginning with taxable years ending on or after
33 December 31, 1995 and ending with taxable years ending on or
34 before December 31, 2004, personal property that is used in

1 the performance of infrastructure repairs in this State,
2 including but not limited to municipal roads and streets,
3 access roads, bridges, sidewalks, waste disposal systems,
4 water and sewer line extensions, water distribution and
5 purification facilities, storm water drainage and retention
6 facilities, and sewage treatment facilities, resulting from a
7 State or federally declared disaster in Illinois or bordering
8 Illinois when such repairs are initiated on facilities
9 located in the declared disaster area within 6 months after
10 the disaster.

11 (26) Beginning July 1, 1999, game or game birds
12 purchased at a "game breeding and hunting preserve area" or
13 an "exotic game hunting area" as those terms are used in the
14 Wildlife Code or at a hunting enclosure approved through
15 rules adopted by the Department of Natural Resources. This
16 paragraph is exempt from the provisions of Section 3-90.

17 (27) A motor vehicle, as that term is defined in Section
18 1-146 of the Illinois Vehicle Code, that is donated to a
19 corporation, limited liability company, society, association,
20 foundation, or institution that is determined by the
21 Department to be organized and operated exclusively for
22 educational purposes. For purposes of this exemption, "a
23 corporation, limited liability company, society, association,
24 foundation, or institution organized and operated exclusively
25 for educational purposes" means all tax-supported public
26 schools, private schools that offer systematic instruction in
27 useful branches of learning by methods common to public
28 schools and that compare favorably in their scope and
29 intensity with the course of study presented in tax-supported
30 schools, and vocational or technical schools or institutes
31 organized and operated exclusively to provide a course of
32 study of not less than 6 weeks duration and designed to
33 prepare individuals to follow a trade or to pursue a manual,
34 technical, mechanical, industrial, business, or commercial

1 occupation.

2 (28) Beginning January 1, 2000, personal property,
3 including food, purchased through fundraising events for the
4 benefit of a public or private elementary or secondary
5 school, a group of those schools, or one or more school
6 districts if the events are sponsored by an entity recognized
7 by the school district that consists primarily of volunteers
8 and includes parents and teachers of the school children.
9 This paragraph does not apply to fundraising events (i) for
10 the benefit of private home instruction or (ii) for which the
11 fundraising entity purchases the personal property sold at
12 the events from another individual or entity that sold the
13 property for the purpose of resale by the fundraising entity
14 and that profits from the sale to the fundraising entity.
15 This paragraph is exempt from the provisions of Section 3-90.

16 (29) Beginning January 1, 2000 and through December 31,
17 2001, new or used automatic vending machines that prepare and
18 serve hot food and beverages, including coffee, soup, and
19 other items, and replacement parts for these machines.
20 Beginning January 1, 2002, machines and parts for machines
21 used in commercial, coin-operated amusement and vending
22 business if a use or occupation tax is paid on the gross
23 receipts derived from the use of the commercial,
24 coin-operated amusement and vending machines. This paragraph
25 is exempt from the provisions of Section 3-90.

26 (30) Food for human consumption that is to be consumed
27 off the premises where it is sold (other than alcoholic
28 beverages, soft drinks, and food that has been prepared for
29 immediate consumption) and prescription and nonprescription
30 medicines, drugs, medical appliances, and insulin, urine
31 testing materials, syringes, and needles used by diabetics,
32 for human use, when purchased for use by a person receiving
33 medical assistance under Article 5 of the Illinois Public Aid
34 Code who resides in a licensed long-term care facility, as

1 defined in the Nursing Home Care Act.

2 (31) Beginning on the effective date of this amendatory
3 Act of the 92nd General Assembly, computers and
4 communications equipment utilized for any hospital purpose
5 and equipment used in the diagnosis, analysis, or treatment
6 of hospital patients purchased by a lessor who leases the
7 equipment, under a lease of one year or longer executed or in
8 effect at the time the lessor would otherwise be subject to
9 the tax imposed by this Act, to a hospital that has been
10 issued an active tax exemption identification number by the
11 Department under Section 1g of the Retailers' Occupation Tax
12 Act. If the equipment is leased in a manner that does not
13 qualify for this exemption or is used in any other nonexempt
14 manner, the lessor shall be liable for the tax imposed under
15 this Act or the Service Use Tax Act, as the case may be,
16 based on the fair market value of the property at the time
17 the nonqualifying use occurs. No lessor shall collect or
18 attempt to collect an amount (however designated) that
19 purports to reimburse that lessor for the tax imposed by this
20 Act or the Service Use Tax Act, as the case may be, if the
21 tax has not been paid by the lessor. If a lessor improperly
22 collects any such amount from the lessee, the lessee shall
23 have a legal right to claim a refund of that amount from the
24 lessor. If, however, that amount is not refunded to the
25 lessee for any reason, the lessor is liable to pay that
26 amount to the Department. This paragraph is exempt from the
27 provisions of Section 3-90.

28 (32) Beginning on the effective date of this amendatory
29 Act of the 92nd General Assembly, personal property purchased
30 by a lessor who leases the property, under a lease of one
31 year or longer executed or in effect at the time the lessor
32 would otherwise be subject to the tax imposed by this Act, to
33 a governmental body that has been issued an active sales tax
34 exemption identification number by the Department under

1 Section 1g of the Retailers' Occupation Tax Act. If the
2 property is leased in a manner that does not qualify for this
3 exemption or used in any other nonexempt manner, the lessor
4 shall be liable for the tax imposed under this Act or the
5 Service Use Tax Act, as the case may be, based on the fair
6 market value of the property at the time the nonqualifying
7 use occurs. No lessor shall collect or attempt to collect an
8 amount (however designated) that purports to reimburse that
9 lessor for the tax imposed by this Act or the Service Use Tax
10 Act, as the case may be, if the tax has not been paid by the
11 lessor. If a lessor improperly collects any such amount from
12 the lessee, the lessee shall have a legal right to claim a
13 refund of that amount from the lessor. If, however, that
14 amount is not refunded to the lessee for any reason, the
15 lessor is liable to pay that amount to the Department. This
16 paragraph is exempt from the provisions of Section 3-90.

17 (33) Beginning January 1, 2004 and ending December 31,
18 2007, automated external defibrillators purchased by a
19 physical fitness facility for the purpose of complying with
20 the Physical Fitness Facility Medical Emergency Preparedness
21 Act, up to a maximum exemption of \$300 per year. For purposes
22 of this paragraph (33), "physical fitness facility" is
23 defined as in the Physical Fitness Facility Medical Emergency
24 Preparedness Act, except that the term does not include any
25 facility that is owned or operated by a unit of local
26 government or a public school, college, or university.

27 (Source: P.A. 91-51, eff. 6-30-99; 91-200, eff. 7-20-99;
28 91-439, eff. 8-6-99; 91-637, eff. 8-20-99; 91-644, eff.
29 8-20-99; 91-901, eff. 1-1-01; 92-35, eff. 7-1-01; 92-227,
30 eff. 8-2-01; 92-337, eff. 8-10-01; 92-484, eff. 8-23-01;
31 92-651, eff. 7-11-02.)

32 Section 91. The Service Use Tax Act is amended by
33 changing Section 3-5 as follows:

1 (35 ILCS 110/3-5) (from Ch. 120, par. 439.33-5)

2 Sec. 3-5. Exemptions. Use of the following tangible
3 personal property is exempt from the tax imposed by this Act:

4 (1) Personal property purchased from a corporation,
5 society, association, foundation, institution, or
6 organization, other than a limited liability company, that is
7 organized and operated as a not-for-profit service enterprise
8 for the benefit of persons 65 years of age or older if the
9 personal property was not purchased by the enterprise for the
10 purpose of resale by the enterprise.

11 (2) Personal property purchased by a non-profit Illinois
12 county fair association for use in conducting, operating, or
13 promoting the county fair.

14 (3) Personal property purchased by a not-for-profit arts
15 or cultural organization that establishes, by proof required
16 by the Department by rule, that it has received an exemption
17 under Section 501(c)(3) of the Internal Revenue Code and that
18 is organized and operated primarily for the presentation or
19 support of arts or cultural programming, activities, or
20 services. These organizations include, but are not limited
21 to, music and dramatic arts organizations such as symphony
22 orchestras and theatrical groups, arts and cultural service
23 organizations, local arts councils, visual arts
24 organizations, and media arts organizations. On and after the
25 effective date of this amendatory Act of the 92nd General
26 Assembly, however, an entity otherwise eligible for this
27 exemption shall not make tax-free purchases unless it has an
28 active identification number issued by the Department.

29 (4) Legal tender, currency, medallions, or gold or
30 silver coinage issued by the State of Illinois, the
31 government of the United States of America, or the government
32 of any foreign country, and bullion.

33 (5) Graphic arts machinery and equipment, including
34 repair and replacement parts, both new and used, and

1 including that manufactured on special order or purchased for
2 lease, certified by the purchaser to be used primarily for
3 graphic arts production. Equipment includes chemicals or
4 chemicals acting as catalysts but only if the chemicals or
5 chemicals acting as catalysts effect a direct and immediate
6 change upon a graphic arts product.

7 (6) Personal property purchased from a teacher-sponsored
8 student organization affiliated with an elementary or
9 secondary school located in Illinois.

10 (7) Farm machinery and equipment, both new and used,
11 including that manufactured on special order, certified by
12 the purchaser to be used primarily for production agriculture
13 or State or federal agricultural programs, including
14 individual replacement parts for the machinery and equipment,
15 including machinery and equipment purchased for lease, and
16 including implements of husbandry defined in Section 1-130 of
17 the Illinois Vehicle Code, farm machinery and agricultural
18 chemical and fertilizer spreaders, and nurse wagons required
19 to be registered under Section 3-809 of the Illinois Vehicle
20 Code, but excluding other motor vehicles required to be
21 registered under the Illinois Vehicle Code. Horticultural
22 polyhouses or hoop houses used for propagating, growing, or
23 overwintering plants shall be considered farm machinery and
24 equipment under this item (7). Agricultural chemical tender
25 tanks and dry boxes shall include units sold separately from
26 a motor vehicle required to be licensed and units sold
27 mounted on a motor vehicle required to be licensed if the
28 selling price of the tender is separately stated.

29 Farm machinery and equipment shall include precision
30 farming equipment that is installed or purchased to be
31 installed on farm machinery and equipment including, but not
32 limited to, tractors, harvesters, sprayers, planters,
33 seeders, or spreaders. Precision farming equipment includes,
34 but is not limited to, soil testing sensors, computers,

1 monitors, software, global positioning and mapping systems,
2 and other such equipment.

3 Farm machinery and equipment also includes computers,
4 sensors, software, and related equipment used primarily in
5 the computer-assisted operation of production agriculture
6 facilities, equipment, and activities such as, but not
7 limited to, the collection, monitoring, and correlation of
8 animal and crop data for the purpose of formulating animal
9 diets and agricultural chemicals. This item (7) is exempt
10 from the provisions of Section 3-75.

11 (8) Fuel and petroleum products sold to or used by an
12 air common carrier, certified by the carrier to be used for
13 consumption, shipment, or storage in the conduct of its
14 business as an air common carrier, for a flight destined for
15 or returning from a location or locations outside the United
16 States without regard to previous or subsequent domestic
17 stopovers.

18 (9) Proceeds of mandatory service charges separately
19 stated on customers' bills for the purchase and consumption
20 of food and beverages acquired as an incident to the purchase
21 of a service from a serviceman, to the extent that the
22 proceeds of the service charge are in fact turned over as
23 tips or as a substitute for tips to the employees who
24 participate directly in preparing, serving, hosting or
25 cleaning up the food or beverage function with respect to
26 which the service charge is imposed.

27 (10) Oil field exploration, drilling, and production
28 equipment, including (i) rigs and parts of rigs, rotary rigs,
29 cable tool rigs, and workover rigs, (ii) pipe and tubular
30 goods, including casing and drill strings, (iii) pumps and
31 pump-jack units, (iv) storage tanks and flow lines, (v) any
32 individual replacement part for oil field exploration,
33 drilling, and production equipment, and (vi) machinery and
34 equipment purchased for lease; but excluding motor vehicles

1 required to be registered under the Illinois Vehicle Code.

2 (11) Proceeds from the sale of photoprocessing machinery
3 and equipment, including repair and replacement parts, both
4 new and used, including that manufactured on special order,
5 certified by the purchaser to be used primarily for
6 photoprocessing, and including photoprocessing machinery and
7 equipment purchased for lease.

8 (12) Coal exploration, mining, offhighway hauling,
9 processing, maintenance, and reclamation equipment, including
10 replacement parts and equipment, and including equipment
11 purchased for lease, but excluding motor vehicles required to
12 be registered under the Illinois Vehicle Code.

13 (13) Semen used for artificial insemination of livestock
14 for direct agricultural production.

15 (14) Horses, or interests in horses, registered with and
16 meeting the requirements of any of the Arabian Horse Club
17 Registry of America, Appaloosa Horse Club, American Quarter
18 Horse Association, United States Trotting Association, or
19 Jockey Club, as appropriate, used for purposes of breeding or
20 racing for prizes.

21 (15) Computers and communications equipment utilized for
22 any hospital purpose and equipment used in the diagnosis,
23 analysis, or treatment of hospital patients purchased by a
24 lessor who leases the equipment, under a lease of one year or
25 longer executed or in effect at the time the lessor would
26 otherwise be subject to the tax imposed by this Act, to a
27 hospital that has been issued an active tax exemption
28 identification number by the Department under Section 1g of
29 the Retailers' Occupation Tax Act. If the equipment is leased
30 in a manner that does not qualify for this exemption or is
31 used in any other non-exempt manner, the lessor shall be
32 liable for the tax imposed under this Act or the Use Tax Act,
33 as the case may be, based on the fair market value of the
34 property at the time the non-qualifying use occurs. No

1 lessor shall collect or attempt to collect an amount (however
2 designated) that purports to reimburse that lessor for the
3 tax imposed by this Act or the Use Tax Act, as the case may
4 be, if the tax has not been paid by the lessor. If a lessor
5 improperly collects any such amount from the lessee, the
6 lessee shall have a legal right to claim a refund of that
7 amount from the lessor. If, however, that amount is not
8 refunded to the lessee for any reason, the lessor is liable
9 to pay that amount to the Department.

10 (16) Personal property purchased by a lessor who leases
11 the property, under a lease of one year or longer executed or
12 in effect at the time the lessor would otherwise be subject
13 to the tax imposed by this Act, to a governmental body that
14 has been issued an active tax exemption identification number
15 by the Department under Section 1g of the Retailers'
16 Occupation Tax Act. If the property is leased in a manner
17 that does not qualify for this exemption or is used in any
18 other non-exempt manner, the lessor shall be liable for the
19 tax imposed under this Act or the Use Tax Act, as the case
20 may be, based on the fair market value of the property at the
21 time the non-qualifying use occurs. No lessor shall collect
22 or attempt to collect an amount (however designated) that
23 purports to reimburse that lessor for the tax imposed by this
24 Act or the Use Tax Act, as the case may be, if the tax has
25 not been paid by the lessor. If a lessor improperly collects
26 any such amount from the lessee, the lessee shall have a
27 legal right to claim a refund of that amount from the lessor.
28 If, however, that amount is not refunded to the lessee for
29 any reason, the lessor is liable to pay that amount to the
30 Department.

31 (17) Beginning with taxable years ending on or after
32 December 31, 1995 and ending with taxable years ending on or
33 before December 31, 2004, personal property that is donated
34 for disaster relief to be used in a State or federally

1 declared disaster area in Illinois or bordering Illinois by a
2 manufacturer or retailer that is registered in this State to
3 a corporation, society, association, foundation, or
4 institution that has been issued a sales tax exemption
5 identification number by the Department that assists victims
6 of the disaster who reside within the declared disaster area.

7 (18) Beginning with taxable years ending on or after
8 December 31, 1995 and ending with taxable years ending on or
9 before December 31, 2004, personal property that is used in
10 the performance of infrastructure repairs in this State,
11 including but not limited to municipal roads and streets,
12 access roads, bridges, sidewalks, waste disposal systems,
13 water and sewer line extensions, water distribution and
14 purification facilities, storm water drainage and retention
15 facilities, and sewage treatment facilities, resulting from a
16 State or federally declared disaster in Illinois or bordering
17 Illinois when such repairs are initiated on facilities
18 located in the declared disaster area within 6 months after
19 the disaster.

20 (19) Beginning July 1, 1999, game or game birds
21 purchased at a "game breeding and hunting preserve area" or
22 an "exotic game hunting area" as those terms are used in the
23 Wildlife Code or at a hunting enclosure approved through
24 rules adopted by the Department of Natural Resources. This
25 paragraph is exempt from the provisions of Section 3-75.

26 (20) A motor vehicle, as that term is defined in Section
27 1-146 of the Illinois Vehicle Code, that is donated to a
28 corporation, limited liability company, society, association,
29 foundation, or institution that is determined by the
30 Department to be organized and operated exclusively for
31 educational purposes. For purposes of this exemption, "a
32 corporation, limited liability company, society, association,
33 foundation, or institution organized and operated exclusively
34 for educational purposes" means all tax-supported public

1 schools, private schools that offer systematic instruction in
2 useful branches of learning by methods common to public
3 schools and that compare favorably in their scope and
4 intensity with the course of study presented in tax-supported
5 schools, and vocational or technical schools or institutes
6 organized and operated exclusively to provide a course of
7 study of not less than 6 weeks duration and designed to
8 prepare individuals to follow a trade or to pursue a manual,
9 technical, mechanical, industrial, business, or commercial
10 occupation.

11 (21) Beginning January 1, 2000, personal property,
12 including food, purchased through fundraising events for the
13 benefit of a public or private elementary or secondary
14 school, a group of those schools, or one or more school
15 districts if the events are sponsored by an entity recognized
16 by the school district that consists primarily of volunteers
17 and includes parents and teachers of the school children.
18 This paragraph does not apply to fundraising events (i) for
19 the benefit of private home instruction or (ii) for which the
20 fundraising entity purchases the personal property sold at
21 the events from another individual or entity that sold the
22 property for the purpose of resale by the fundraising entity
23 and that profits from the sale to the fundraising entity.
24 This paragraph is exempt from the provisions of Section 3-75.

25 (22) Beginning January 1, 2000 and through December 31,
26 2001, new or used automatic vending machines that prepare and
27 serve hot food and beverages, including coffee, soup, and
28 other items, and replacement parts for these machines.
29 Beginning January 1, 2002, machines and parts for machines
30 used in commercial, coin-operated amusement and vending
31 business if a use or occupation tax is paid on the gross
32 receipts derived from the use of the commercial,
33 coin-operated amusement and vending machines. This paragraph
34 is exempt from the provisions of Section 3-75.

1 (23) Food for human consumption that is to be consumed
2 off the premises where it is sold (other than alcoholic
3 beverages, soft drinks, and food that has been prepared for
4 immediate consumption) and prescription and nonprescription
5 medicines, drugs, medical appliances, and insulin, urine
6 testing materials, syringes, and needles used by diabetics,
7 for human use, when purchased for use by a person receiving
8 medical assistance under Article 5 of the Illinois Public Aid
9 Code who resides in a licensed long-term care facility, as
10 defined in the Nursing Home Care Act.

11 (24) Beginning on the effective date of this
12 amendatory Act of the 92nd General Assembly, computers and
13 communications equipment utilized for any hospital purpose
14 and equipment used in the diagnosis, analysis, or treatment
15 of hospital patients purchased by a lessor who leases the
16 equipment, under a lease of one year or longer executed or in
17 effect at the time the lessor would otherwise be subject to
18 the tax imposed by this Act, to a hospital that has been
19 issued an active tax exemption identification number by the
20 Department under Section 1g of the Retailers' Occupation Tax
21 Act. If the equipment is leased in a manner that does not
22 qualify for this exemption or is used in any other nonexempt
23 manner, the lessor shall be liable for the tax imposed under
24 this Act or the Use Tax Act, as the case may be, based on the
25 fair market value of the property at the time the
26 nonqualifying use occurs. No lessor shall collect or attempt
27 to collect an amount (however designated) that purports to
28 reimburse that lessor for the tax imposed by this Act or the
29 Use Tax Act, as the case may be, if the tax has not been paid
30 by the lessor. If a lessor improperly collects any such
31 amount from the lessee, the lessee shall have a legal right
32 to claim a refund of that amount from the lessor. If,
33 however, that amount is not refunded to the lessee for any
34 reason, the lessor is liable to pay that amount to the

1 Department. This paragraph is exempt from the provisions of
2 Section 3-75.

3 (25) Beginning on the effective date of this amendatory
4 Act of the 92nd General Assembly, personal property purchased
5 by a lessor who leases the property, under a lease of one
6 year or longer executed or in effect at the time the lessor
7 would otherwise be subject to the tax imposed by this Act, to
8 a governmental body that has been issued an active tax
9 exemption identification number by the Department under
10 Section 1g of the Retailers' Occupation Tax Act. If the
11 property is leased in a manner that does not qualify for this
12 exemption or is used in any other nonexempt manner, the
13 lessor shall be liable for the tax imposed under this Act or
14 the Use Tax Act, as the case may be, based on the fair market
15 value of the property at the time the nonqualifying use
16 occurs. No lessor shall collect or attempt to collect an
17 amount (however designated) that purports to reimburse that
18 lessor for the tax imposed by this Act or the Use Tax Act, as
19 the case may be, if the tax has not been paid by the lessor.
20 If a lessor improperly collects any such amount from the
21 lessee, the lessee shall have a legal right to claim a refund
22 of that amount from the lessor. If, however, that amount is
23 not refunded to the lessee for any reason, the lessor is
24 liable to pay that amount to the Department. This paragraph
25 is exempt from the provisions of Section 3-75.

26 (26) Beginning January 1, 2004 and ending December 31,
27 2007, automated external defibrillators purchased by a
28 physical fitness facility for the purpose of complying with
29 the Physical Fitness Facility Medical Emergency Preparedness
30 Act, up to a maximum exemption of \$300 per year. For purposes
31 of this paragraph (26), "physical fitness facility" is
32 defined as in the Physical Fitness Facility Medical Emergency
33 Preparedness Act, except that the term does not include any
34 facility that is owned or operated by a unit of local

1 government or a public school, college, or university.

2 (Source: P.A. 91-51, eff. 6-30-99; 91-200, eff. 7-20-99;
3 91-439, eff. 8-6-99; 91-637, eff. 8-20-99; 91-644, eff.
4 8-20-99; 92-16, eff. 6-28-01; 92-35, eff. 7-1-01; 92-227,
5 eff. 8-2-01; 92-337, eff. 8-10-01; 92-484, eff. 8-23-01;
6 92-651, eff. 7-11-02.)

7 Section 92. The Service Occupation Tax Act is amended by
8 changing Section 3-5 as follows:

9 (35 ILCS 115/3-5) (from Ch. 120, par. 439.103-5)

10 Sec. 3-5. Exemptions. The following tangible personal
11 property is exempt from the tax imposed by this Act:

12 (1) Personal property sold by a corporation, society,
13 association, foundation, institution, or organization, other
14 than a limited liability company, that is organized and
15 operated as a not-for-profit service enterprise for the
16 benefit of persons 65 years of age or older if the personal
17 property was not purchased by the enterprise for the purpose
18 of resale by the enterprise.

19 (2) Personal property purchased by a not-for-profit
20 Illinois county fair association for use in conducting,
21 operating, or promoting the county fair.

22 (3) Personal property purchased by any not-for-profit
23 arts or cultural organization that establishes, by proof
24 required by the Department by rule, that it has received an
25 exemption under Section 501(c)(3) of the Internal Revenue
26 Code and that is organized and operated primarily for the
27 presentation or support of arts or cultural programming,
28 activities, or services. These organizations include, but
29 are not limited to, music and dramatic arts organizations
30 such as symphony orchestras and theatrical groups, arts and
31 cultural service organizations, local arts councils, visual
32 arts organizations, and media arts organizations. On and

1 after the effective date of this amendatory Act of the 92nd
2 General Assembly, however, an entity otherwise eligible for
3 this exemption shall not make tax-free purchases unless it
4 has an active identification number issued by the Department.

5 (4) Legal tender, currency, medallions, or gold or
6 silver coinage issued by the State of Illinois, the
7 government of the United States of America, or the government
8 of any foreign country, and bullion.

9 (5) Graphic arts machinery and equipment, including
10 repair and replacement parts, both new and used, and
11 including that manufactured on special order or purchased for
12 lease, certified by the purchaser to be used primarily for
13 graphic arts production. Equipment includes chemicals or
14 chemicals acting as catalysts but only if the chemicals or
15 chemicals acting as catalysts effect a direct and immediate
16 change upon a graphic arts product.

17 (6) Personal property sold by a teacher-sponsored
18 student organization affiliated with an elementary or
19 secondary school located in Illinois.

20 (7) Farm machinery and equipment, both new and used,
21 including that manufactured on special order, certified by
22 the purchaser to be used primarily for production agriculture
23 or State or federal agricultural programs, including
24 individual replacement parts for the machinery and equipment,
25 including machinery and equipment purchased for lease, and
26 including implements of husbandry defined in Section 1-130 of
27 the Illinois Vehicle Code, farm machinery and agricultural
28 chemical and fertilizer spreaders, and nurse wagons required
29 to be registered under Section 3-809 of the Illinois Vehicle
30 Code, but excluding other motor vehicles required to be
31 registered under the Illinois Vehicle Code. Horticultural
32 polyhouses or hoop houses used for propagating, growing, or
33 overwintering plants shall be considered farm machinery and
34 equipment under this item (7). Agricultural chemical tender

1 tanks and dry boxes shall include units sold separately from
2 a motor vehicle required to be licensed and units sold
3 mounted on a motor vehicle required to be licensed if the
4 selling price of the tender is separately stated.

5 Farm machinery and equipment shall include precision
6 farming equipment that is installed or purchased to be
7 installed on farm machinery and equipment including, but not
8 limited to, tractors, harvesters, sprayers, planters,
9 seeders, or spreaders. Precision farming equipment includes,
10 but is not limited to, soil testing sensors, computers,
11 monitors, software, global positioning and mapping systems,
12 and other such equipment.

13 Farm machinery and equipment also includes computers,
14 sensors, software, and related equipment used primarily in
15 the computer-assisted operation of production agriculture
16 facilities, equipment, and activities such as, but not
17 limited to, the collection, monitoring, and correlation of
18 animal and crop data for the purpose of formulating animal
19 diets and agricultural chemicals. This item (7) is exempt
20 from the provisions of Section 3-55.

21 (8) Fuel and petroleum products sold to or used by an
22 air common carrier, certified by the carrier to be used for
23 consumption, shipment, or storage in the conduct of its
24 business as an air common carrier, for a flight destined for
25 or returning from a location or locations outside the United
26 States without regard to previous or subsequent domestic
27 stopovers.

28 (9) Proceeds of mandatory service charges separately
29 stated on customers' bills for the purchase and consumption
30 of food and beverages, to the extent that the proceeds of the
31 service charge are in fact turned over as tips or as a
32 substitute for tips to the employees who participate directly
33 in preparing, serving, hosting or cleaning up the food or
34 beverage function with respect to which the service charge is

1 imposed.

2 (10) Oil field exploration, drilling, and production
3 equipment, including (i) rigs and parts of rigs, rotary rigs,
4 cable tool rigs, and workover rigs, (ii) pipe and tubular
5 goods, including casing and drill strings, (iii) pumps and
6 pump-jack units, (iv) storage tanks and flow lines, (v) any
7 individual replacement part for oil field exploration,
8 drilling, and production equipment, and (vi) machinery and
9 equipment purchased for lease; but excluding motor vehicles
10 required to be registered under the Illinois Vehicle Code.

11 (11) Photoprocessing machinery and equipment, including
12 repair and replacement parts, both new and used, including
13 that manufactured on special order, certified by the
14 purchaser to be used primarily for photoprocessing, and
15 including photoprocessing machinery and equipment purchased
16 for lease.

17 (12) Coal exploration, mining, offhighway hauling,
18 processing, maintenance, and reclamation equipment, including
19 replacement parts and equipment, and including equipment
20 purchased for lease, but excluding motor vehicles required to
21 be registered under the Illinois Vehicle Code.

22 (13) Food for human consumption that is to be consumed
23 off the premises where it is sold (other than alcoholic
24 beverages, soft drinks and food that has been prepared for
25 immediate consumption) and prescription and non-prescription
26 medicines, drugs, medical appliances, and insulin, urine
27 testing materials, syringes, and needles used by diabetics,
28 for human use, when purchased for use by a person receiving
29 medical assistance under Article 5 of the Illinois Public Aid
30 Code who resides in a licensed long-term care facility, as
31 defined in the Nursing Home Care Act.

32 (14) Semen used for artificial insemination of livestock
33 for direct agricultural production.

34 (15) Horses, or interests in horses, registered with and

1 meeting the requirements of any of the Arabian Horse Club
2 Registry of America, Appaloosa Horse Club, American Quarter
3 Horse Association, United States Trotting Association, or
4 Jockey Club, as appropriate, used for purposes of breeding or
5 racing for prizes.

6 (16) Computers and communications equipment utilized for
7 any hospital purpose and equipment used in the diagnosis,
8 analysis, or treatment of hospital patients sold to a lessor
9 who leases the equipment, under a lease of one year or longer
10 executed or in effect at the time of the purchase, to a
11 hospital that has been issued an active tax exemption
12 identification number by the Department under Section 1g of
13 the Retailers' Occupation Tax Act.

14 (17) Personal property sold to a lessor who leases the
15 property, under a lease of one year or longer executed or in
16 effect at the time of the purchase, to a governmental body
17 that has been issued an active tax exemption identification
18 number by the Department under Section 1g of the Retailers'
19 Occupation Tax Act.

20 (18) Beginning with taxable years ending on or after
21 December 31, 1995 and ending with taxable years ending on or
22 before December 31, 2004, personal property that is donated
23 for disaster relief to be used in a State or federally
24 declared disaster area in Illinois or bordering Illinois by a
25 manufacturer or retailer that is registered in this State to
26 a corporation, society, association, foundation, or
27 institution that has been issued a sales tax exemption
28 identification number by the Department that assists victims
29 of the disaster who reside within the declared disaster area.

30 (19) Beginning with taxable years ending on or after
31 December 31, 1995 and ending with taxable years ending on or
32 before December 31, 2004, personal property that is used in
33 the performance of infrastructure repairs in this State,
34 including but not limited to municipal roads and streets,

1 access roads, bridges, sidewalks, waste disposal systems,
2 water and sewer line extensions, water distribution and
3 purification facilities, storm water drainage and retention
4 facilities, and sewage treatment facilities, resulting from a
5 State or federally declared disaster in Illinois or bordering
6 Illinois when such repairs are initiated on facilities
7 located in the declared disaster area within 6 months after
8 the disaster.

9 (20) Beginning July 1, 1999, game or game birds sold at
10 a "game breeding and hunting preserve area" or an "exotic
11 game hunting area" as those terms are used in the Wildlife
12 Code or at a hunting enclosure approved through rules adopted
13 by the Department of Natural Resources. This paragraph is
14 exempt from the provisions of Section 3-55.

15 (21) A motor vehicle, as that term is defined in Section
16 1-146 of the Illinois Vehicle Code, that is donated to a
17 corporation, limited liability company, society, association,
18 foundation, or institution that is determined by the
19 Department to be organized and operated exclusively for
20 educational purposes. For purposes of this exemption, "a
21 corporation, limited liability company, society, association,
22 foundation, or institution organized and operated exclusively
23 for educational purposes" means all tax-supported public
24 schools, private schools that offer systematic instruction in
25 useful branches of learning by methods common to public
26 schools and that compare favorably in their scope and
27 intensity with the course of study presented in tax-supported
28 schools, and vocational or technical schools or institutes
29 organized and operated exclusively to provide a course of
30 study of not less than 6 weeks duration and designed to
31 prepare individuals to follow a trade or to pursue a manual,
32 technical, mechanical, industrial, business, or commercial
33 occupation.

34 (22) Beginning January 1, 2000, personal property,

1 including food, purchased through fundraising events for the
2 benefit of a public or private elementary or secondary
3 school, a group of those schools, or one or more school
4 districts if the events are sponsored by an entity recognized
5 by the school district that consists primarily of volunteers
6 and includes parents and teachers of the school children.
7 This paragraph does not apply to fundraising events (i) for
8 the benefit of private home instruction or (ii) for which the
9 fundraising entity purchases the personal property sold at
10 the events from another individual or entity that sold the
11 property for the purpose of resale by the fundraising entity
12 and that profits from the sale to the fundraising entity.
13 This paragraph is exempt from the provisions of Section 3-55.

14 (23) Beginning January 1, 2000 and through December 31,
15 2001, new or used automatic vending machines that prepare and
16 serve hot food and beverages, including coffee, soup, and
17 other items, and replacement parts for these machines.
18 Beginning January 1, 2002, machines and parts for machines
19 used in commercial, coin-operated amusement and vending
20 business if a use or occupation tax is paid on the gross
21 receipts derived from the use of the commercial,
22 coin-operated amusement and vending machines. This paragraph
23 is exempt from the provisions of Section 3-55.

24 (24) Beginning on the effective date of this amendatory
25 Act of the 92nd General Assembly, computers and
26 communications equipment utilized for any hospital purpose
27 and equipment used in the diagnosis, analysis, or treatment
28 of hospital patients sold to a lessor who leases the
29 equipment, under a lease of one year or longer executed or in
30 effect at the time of the purchase, to a hospital that has
31 been issued an active tax exemption identification number by
32 the Department under Section 1g of the Retailers' Occupation
33 Tax Act. This paragraph is exempt from the provisions of
34 Section 3-55.

1 (25) Beginning on the effective date of this amendatory
2 Act of the 92nd General Assembly, personal property sold to a
3 lessor who leases the property, under a lease of one year or
4 longer executed or in effect at the time of the purchase, to
5 a governmental body that has been issued an active tax
6 exemption identification number by the Department under
7 Section 1g of the Retailers' Occupation Tax Act. This
8 paragraph is exempt from the provisions of Section 3-55.

9 (26) Beginning on January 1, 2002, tangible personal
10 property purchased from an Illinois retailer by a taxpayer
11 engaged in centralized purchasing activities in Illinois who
12 will, upon receipt of the property in Illinois, temporarily
13 store the property in Illinois (i) for the purpose of
14 subsequently transporting it outside this State for use or
15 consumption thereafter solely outside this State or (ii) for
16 the purpose of being processed, fabricated, or manufactured
17 into, attached to, or incorporated into other tangible
18 personal property to be transported outside this State and
19 thereafter used or consumed solely outside this State. The
20 Director of Revenue shall, pursuant to rules adopted in
21 accordance with the Illinois Administrative Procedure Act,
22 issue a permit to any taxpayer in good standing with the
23 Department who is eligible for the exemption under this
24 paragraph (26). The permit issued under this paragraph (26)
25 shall authorize the holder, to the extent and in the manner
26 specified in the rules adopted under this Act, to purchase
27 tangible personal property from a retailer exempt from the
28 taxes imposed by this Act. Taxpayers shall maintain all
29 necessary books and records to substantiate the use and
30 consumption of all such tangible personal property outside of
31 the State of Illinois.

32 (27) Beginning January 1, 2004 and ending December 31,
33 2007, automated external defibrillators purchased by a
34 physical fitness facility for the purpose of complying with

1 the Physical Fitness Facility Medical Emergency Preparedness
 2 Act, up to a maximum exemption of \$300 per year. For purposes
 3 of this paragraph (27), "physical fitness facility" is
 4 defined as in the Physical Fitness Facility Medical Emergency
 5 Preparedness Act, except that the term does not include any
 6 facility that is owned or operated by a unit of local
 7 government or a public school, college, or university.

8 (Source: P.A. 91-51, eff. 6-30-99; 91-200, eff. 7-20-99;
 9 91-439, eff. 8-6-99; 91-533, eff. 8-13-99; 91-637, eff.
 10 8-20-99; 91-644, eff. 8-20-99; 92-16, eff. 6-28-01; 92-35,
 11 eff. 7-1-01; 92-227, eff. 8-2-01; 92-337, eff. 8-10-01;
 12 92-484, eff. 8-23-01; 92-488, eff. 8-23-01; 92-651, eff.
 13 7-11-02.)

14 Section 93. The Retailers' Occupation Tax Act is amended
 15 by changing Section 2-5 as follows:

16 (35 ILCS 120/2-5) (from Ch. 120, par. 441-5)

17 Sec. 2-5. Exemptions. Gross receipts from proceeds from
 18 the sale of the following tangible personal property are
 19 exempt from the tax imposed by this Act:

- 20 (1) Farm chemicals.
- 21 (2) Farm machinery and equipment, both new and used,
 22 including that manufactured on special order, certified by
 23 the purchaser to be used primarily for production agriculture
 24 or State or federal agricultural programs, including
 25 individual replacement parts for the machinery and equipment,
 26 including machinery and equipment purchased for lease, and
 27 including implements of husbandry defined in Section 1-130 of
 28 the Illinois Vehicle Code, farm machinery and agricultural
 29 chemical and fertilizer spreaders, and nurse wagons required
 30 to be registered under Section 3-809 of the Illinois Vehicle
 31 Code, but excluding other motor vehicles required to be
 32 registered under the Illinois Vehicle Code. Horticultural

1 polyhouses or hoop houses used for propagating, growing, or
2 overwintering plants shall be considered farm machinery and
3 equipment under this item (2). Agricultural chemical tender
4 tanks and dry boxes shall include units sold separately from
5 a motor vehicle required to be licensed and units sold
6 mounted on a motor vehicle required to be licensed, if the
7 selling price of the tender is separately stated.

8 Farm machinery and equipment shall include precision
9 farming equipment that is installed or purchased to be
10 installed on farm machinery and equipment including, but not
11 limited to, tractors, harvesters, sprayers, planters,
12 seeders, or spreaders. Precision farming equipment includes,
13 but is not limited to, soil testing sensors, computers,
14 monitors, software, global positioning and mapping systems,
15 and other such equipment.

16 Farm machinery and equipment also includes computers,
17 sensors, software, and related equipment used primarily in
18 the computer-assisted operation of production agriculture
19 facilities, equipment, and activities such as, but not
20 limited to, the collection, monitoring, and correlation of
21 animal and crop data for the purpose of formulating animal
22 diets and agricultural chemicals. This item (7) is exempt
23 from the provisions of Section 2-70.

24 (3) Distillation machinery and equipment, sold as a unit
25 or kit, assembled or installed by the retailer, certified by
26 the user to be used only for the production of ethyl alcohol
27 that will be used for consumption as motor fuel or as a
28 component of motor fuel for the personal use of the user, and
29 not subject to sale or resale.

30 (4) Graphic arts machinery and equipment, including
31 repair and replacement parts, both new and used, and
32 including that manufactured on special order or purchased for
33 lease, certified by the purchaser to be used primarily for
34 graphic arts production. Equipment includes chemicals or

1 chemicals acting as catalysts but only if the chemicals or
2 chemicals acting as catalysts effect a direct and immediate
3 change upon a graphic arts product.

4 (5) A motor vehicle of the first division, a motor
5 vehicle of the second division that is a self-contained motor
6 vehicle designed or permanently converted to provide living
7 quarters for recreational, camping, or travel use, with
8 direct walk through access to the living quarters from the
9 driver's seat, or a motor vehicle of the second division that
10 is of the van configuration designed for the transportation
11 of not less than 7 nor more than 16 passengers, as defined in
12 Section 1-146 of the Illinois Vehicle Code, that is used for
13 automobile renting, as defined in the Automobile Renting
14 Occupation and Use Tax Act.

15 (6) Personal property sold by a teacher-sponsored
16 student organization affiliated with an elementary or
17 secondary school located in Illinois.

18 (7) Proceeds of that portion of the selling price of a
19 passenger car the sale of which is subject to the Replacement
20 Vehicle Tax.

21 (8) Personal property sold to an Illinois county fair
22 association for use in conducting, operating, or promoting
23 the county fair.

24 (9) Personal property sold to a not-for-profit arts or
25 cultural organization that establishes, by proof required by
26 the Department by rule, that it has received an exemption
27 under Section 501(c)(3) of the Internal Revenue Code and that
28 is organized and operated primarily for the presentation or
29 support of arts or cultural programming, activities, or
30 services. These organizations include, but are not limited
31 to, music and dramatic arts organizations such as symphony
32 orchestras and theatrical groups, arts and cultural service
33 organizations, local arts councils, visual arts
34 organizations, and media arts organizations. On and after the

1 effective date of this amendatory Act of the 92nd General
2 Assembly, however, an entity otherwise eligible for this
3 exemption shall not make tax-free purchases unless it has an
4 active identification number issued by the Department.

5 (10) Personal property sold by a corporation, society,
6 association, foundation, institution, or organization, other
7 than a limited liability company, that is organized and
8 operated as a not-for-profit service enterprise for the
9 benefit of persons 65 years of age or older if the personal
10 property was not purchased by the enterprise for the purpose
11 of resale by the enterprise.

12 (11) Personal property sold to a governmental body, to a
13 corporation, society, association, foundation, or institution
14 organized and operated exclusively for charitable, religious,
15 or educational purposes, or to a not-for-profit corporation,
16 society, association, foundation, institution, or
17 organization that has no compensated officers or employees
18 and that is organized and operated primarily for the
19 recreation of persons 55 years of age or older. A limited
20 liability company may qualify for the exemption under this
21 paragraph only if the limited liability company is organized
22 and operated exclusively for educational purposes. On and
23 after July 1, 1987, however, no entity otherwise eligible for
24 this exemption shall make tax-free purchases unless it has an
25 active identification number issued by the Department.

26 (12) Personal property sold to interstate carriers for
27 hire for use as rolling stock moving in interstate commerce
28 or to lessors under leases of one year or longer executed or
29 in effect at the time of purchase by interstate carriers for
30 hire for use as rolling stock moving in interstate commerce
31 and equipment operated by a telecommunications provider,
32 licensed as a common carrier by the Federal Communications
33 Commission, which is permanently installed in or affixed to
34 aircraft moving in interstate commerce.

1 (13) Proceeds from sales to owners, lessors, or shippers
2 of tangible personal property that is utilized by interstate
3 carriers for hire for use as rolling stock moving in
4 interstate commerce and equipment operated by a
5 telecommunications provider, licensed as a common carrier by
6 the Federal Communications Commission, which is permanently
7 installed in or affixed to aircraft moving in interstate
8 commerce.

9 (14) Machinery and equipment that will be used by the
10 purchaser, or a lessee of the purchaser, primarily in the
11 process of manufacturing or assembling tangible personal
12 property for wholesale or retail sale or lease, whether the
13 sale or lease is made directly by the manufacturer or by some
14 other person, whether the materials used in the process are
15 owned by the manufacturer or some other person, or whether
16 the sale or lease is made apart from or as an incident to the
17 seller's engaging in the service occupation of producing
18 machines, tools, dies, jigs, patterns, gauges, or other
19 similar items of no commercial value on special order for a
20 particular purchaser.

21 (15) Proceeds of mandatory service charges separately
22 stated on customers' bills for purchase and consumption of
23 food and beverages, to the extent that the proceeds of the
24 service charge are in fact turned over as tips or as a
25 substitute for tips to the employees who participate directly
26 in preparing, serving, hosting or cleaning up the food or
27 beverage function with respect to which the service charge is
28 imposed.

29 (16) Petroleum products sold to a purchaser if the
30 seller is prohibited by federal law from charging tax to the
31 purchaser.

32 (17) Tangible personal property sold to a common carrier
33 by rail or motor that receives the physical possession of the
34 property in Illinois and that transports the property, or

1 shares with another common carrier in the transportation of
2 the property, out of Illinois on a standard uniform bill of
3 lading showing the seller of the property as the shipper or
4 consignor of the property to a destination outside Illinois,
5 for use outside Illinois.

6 (18) Legal tender, currency, medallions, or gold or
7 silver coinage issued by the State of Illinois, the
8 government of the United States of America, or the government
9 of any foreign country, and bullion.

10 (19) Oil field exploration, drilling, and production
11 equipment, including (i) rigs and parts of rigs, rotary rigs,
12 cable tool rigs, and workover rigs, (ii) pipe and tubular
13 goods, including casing and drill strings, (iii) pumps and
14 pump-jack units, (iv) storage tanks and flow lines, (v) any
15 individual replacement part for oil field exploration,
16 drilling, and production equipment, and (vi) machinery and
17 equipment purchased for lease; but excluding motor vehicles
18 required to be registered under the Illinois Vehicle Code.

19 (20) Photoprocessing machinery and equipment, including
20 repair and replacement parts, both new and used, including
21 that manufactured on special order, certified by the
22 purchaser to be used primarily for photoprocessing, and
23 including photoprocessing machinery and equipment purchased
24 for lease.

25 (21) Coal exploration, mining, offhighway hauling,
26 processing, maintenance, and reclamation equipment, including
27 replacement parts and equipment, and including equipment
28 purchased for lease, but excluding motor vehicles required to
29 be registered under the Illinois Vehicle Code.

30 (22) Fuel and petroleum products sold to or used by an
31 air carrier, certified by the carrier to be used for
32 consumption, shipment, or storage in the conduct of its
33 business as an air common carrier, for a flight destined for
34 or returning from a location or locations outside the United

1 States without regard to previous or subsequent domestic
2 stopovers.

3 (23) A transaction in which the purchase order is
4 received by a florist who is located outside Illinois, but
5 who has a florist located in Illinois deliver the property to
6 the purchaser or the purchaser's donee in Illinois.

7 (24) Fuel consumed or used in the operation of ships,
8 barges, or vessels that are used primarily in or for the
9 transportation of property or the conveyance of persons for
10 hire on rivers bordering on this State if the fuel is
11 delivered by the seller to the purchaser's barge, ship, or
12 vessel while it is afloat upon that bordering river.

13 (25) A motor vehicle sold in this State to a nonresident
14 even though the motor vehicle is delivered to the nonresident
15 in this State, if the motor vehicle is not to be titled in
16 this State, and if a drive-away permit is issued to the motor
17 vehicle as provided in Section 3-603 of the Illinois Vehicle
18 Code or if the nonresident purchaser has vehicle registration
19 plates to transfer to the motor vehicle upon returning to his
20 or her home state. The issuance of the drive-away permit or
21 having the out-of-state registration plates to be transferred
22 is prima facie evidence that the motor vehicle will not be
23 titled in this State.

24 (26) Semen used for artificial insemination of livestock
25 for direct agricultural production.

26 (27) Horses, or interests in horses, registered with and
27 meeting the requirements of any of the Arabian Horse Club
28 Registry of America, Appaloosa Horse Club, American Quarter
29 Horse Association, United States Trotting Association, or
30 Jockey Club, as appropriate, used for purposes of breeding or
31 racing for prizes.

32 (28) Computers and communications equipment utilized for
33 any hospital purpose and equipment used in the diagnosis,
34 analysis, or treatment of hospital patients sold to a lessor

1 who leases the equipment, under a lease of one year or longer
2 executed or in effect at the time of the purchase, to a
3 hospital that has been issued an active tax exemption
4 identification number by the Department under Section 1g of
5 this Act.

6 (29) Personal property sold to a lessor who leases the
7 property, under a lease of one year or longer executed or in
8 effect at the time of the purchase, to a governmental body
9 that has been issued an active tax exemption identification
10 number by the Department under Section 1g of this Act.

11 (30) Beginning with taxable years ending on or after
12 December 31, 1995 and ending with taxable years ending on or
13 before December 31, 2004, personal property that is donated
14 for disaster relief to be used in a State or federally
15 declared disaster area in Illinois or bordering Illinois by a
16 manufacturer or retailer that is registered in this State to
17 a corporation, society, association, foundation, or
18 institution that has been issued a sales tax exemption
19 identification number by the Department that assists victims
20 of the disaster who reside within the declared disaster area.

21 (31) Beginning with taxable years ending on or after
22 December 31, 1995 and ending with taxable years ending on or
23 before December 31, 2004, personal property that is used in
24 the performance of infrastructure repairs in this State,
25 including but not limited to municipal roads and streets,
26 access roads, bridges, sidewalks, waste disposal systems,
27 water and sewer line extensions, water distribution and
28 purification facilities, storm water drainage and retention
29 facilities, and sewage treatment facilities, resulting from a
30 State or federally declared disaster in Illinois or bordering
31 Illinois when such repairs are initiated on facilities
32 located in the declared disaster area within 6 months after
33 the disaster.

34 (32) Beginning July 1, 1999, game or game birds sold at

1 a "game breeding and hunting preserve area" or an "exotic
2 game hunting area" as those terms are used in the Wildlife
3 Code or at a hunting enclosure approved through rules adopted
4 by the Department of Natural Resources. This paragraph is
5 exempt from the provisions of Section 2-70.

6 (33) A motor vehicle, as that term is defined in Section
7 1-146 of the Illinois Vehicle Code, that is donated to a
8 corporation, limited liability company, society, association,
9 foundation, or institution that is determined by the
10 Department to be organized and operated exclusively for
11 educational purposes. For purposes of this exemption, "a
12 corporation, limited liability company, society, association,
13 foundation, or institution organized and operated exclusively
14 for educational purposes" means all tax-supported public
15 schools, private schools that offer systematic instruction in
16 useful branches of learning by methods common to public
17 schools and that compare favorably in their scope and
18 intensity with the course of study presented in tax-supported
19 schools, and vocational or technical schools or institutes
20 organized and operated exclusively to provide a course of
21 study of not less than 6 weeks duration and designed to
22 prepare individuals to follow a trade or to pursue a manual,
23 technical, mechanical, industrial, business, or commercial
24 occupation.

25 (34) Beginning January 1, 2000, personal property,
26 including food, purchased through fundraising events for the
27 benefit of a public or private elementary or secondary
28 school, a group of those schools, or one or more school
29 districts if the events are sponsored by an entity recognized
30 by the school district that consists primarily of volunteers
31 and includes parents and teachers of the school children.
32 This paragraph does not apply to fundraising events (i) for
33 the benefit of private home instruction or (ii) for which the
34 fundraising entity purchases the personal property sold at

1 the events from another individual or entity that sold the
2 property for the purpose of resale by the fundraising entity
3 and that profits from the sale to the fundraising entity.
4 This paragraph is exempt from the provisions of Section 2-70.

5 (35) Beginning January 1, 2000 and through December 31,
6 2001, new or used automatic vending machines that prepare and
7 serve hot food and beverages, including coffee, soup, and
8 other items, and replacement parts for these machines.
9 Beginning January 1, 2002, machines and parts for machines
10 used in commercial, coin-operated amusement and vending
11 business if a use or occupation tax is paid on the gross
12 receipts derived from the use of the commercial,
13 coin-operated amusement and vending machines. This paragraph
14 is exempt from the provisions of Section 2-70.

15 (35-5) ~~(36)~~ Food for human consumption that is to be
16 consumed off the premises where it is sold (other than
17 alcoholic beverages, soft drinks, and food that has been
18 prepared for immediate consumption) and prescription and
19 nonprescription medicines, drugs, medical appliances, and
20 insulin, urine testing materials, syringes, and needles used
21 by diabetics, for human use, when purchased for use by a
22 person receiving medical assistance under Article 5 of the
23 Illinois Public Aid Code who resides in a licensed long-term
24 care facility, as defined in the Nursing Home Care Act.

25 (36) Beginning August 2, 2001 ~~on-the-effective-date-of~~
26 ~~this-amendatory-Act-of-the-92nd-General--Assembly~~, computers
27 and communications equipment utilized for any hospital
28 purpose and equipment used in the diagnosis, analysis, or
29 treatment of hospital patients sold to a lessor who leases
30 the equipment, under a lease of one year or longer executed
31 or in effect at the time of the purchase, to a hospital that
32 has been issued an active tax exemption identification number
33 by the Department under Section 1g of this Act. This
34 paragraph is exempt from the provisions of Section 2-70.

1 (37) Beginning August 2, 2001 ~~on-the-effective-date-of~~
2 ~~this-amendatory-Act-of-the-92nd--General--Assembly~~, personal
3 property sold to a lessor who leases the property, under a
4 lease of one year or longer executed or in effect at the time
5 of the purchase, to a governmental body that has been issued
6 an active tax exemption identification number by the
7 Department under Section 1g of this Act. This paragraph is
8 exempt from the provisions of Section 2-70.

9 (38) Beginning on January 1, 2002, tangible personal
10 property purchased from an Illinois retailer by a taxpayer
11 engaged in centralized purchasing activities in Illinois who
12 will, upon receipt of the property in Illinois, temporarily
13 store the property in Illinois (i) for the purpose of
14 subsequently transporting it outside this State for use or
15 consumption thereafter solely outside this State or (ii) for
16 the purpose of being processed, fabricated, or manufactured
17 into, attached to, or incorporated into other tangible
18 personal property to be transported outside this State and
19 thereafter used or consumed solely outside this State. The
20 Director of Revenue shall, pursuant to rules adopted in
21 accordance with the Illinois Administrative Procedure Act,
22 issue a permit to any taxpayer in good standing with the
23 Department who is eligible for the exemption under this
24 paragraph (38). The permit issued under this paragraph (38)
25 shall authorize the holder, to the extent and in the manner
26 specified in the rules adopted under this Act, to purchase
27 tangible personal property from a retailer exempt from the
28 taxes imposed by this Act. Taxpayers shall maintain all
29 necessary books and records to substantiate the use and
30 consumption of all such tangible personal property outside of
31 the State of Illinois.

32 (39) Beginning January 1, 2004 and ending December 31,
33 2007, automated external defibrillators purchased by a
34 physical fitness facility for the purpose of complying with

1 the Physical Fitness Facility Medical Emergency Preparedness
2 Act, up to a maximum exemption of \$300 per year. For
3 purposes of this paragraph (39), "physical fitness facility"
4 is defined as in the Physical Fitness Facility Medical
5 Emergency Preparedness Act, except that the term does not
6 include any facility that is owned or operated by a unit of
7 local government or a public school, college, or university.
8 (Source: P.A. 91-51, eff. 6-30-99; 91-200, eff. 7-20-99;
9 91-439, eff. 8-6-99; 91-533, eff. 8-13-99; 91-637, eff.
10 8-20-99; 91-644, eff. 8-20-99; 92-16, eff. 6-28-01; 92-35,
11 eff. 7-1-01; 92-227, eff. 8-2-01; 92-337, eff. 8-10-01;
12 92-484, eff. 8-23-01; 92-488, eff. 8-23-01; 92-651, eff.
13 7-11-02; 92-680, eff. 7-16-02; revised 1-26-03.)

14 Section 95. The Automated External Defibrillator Act is
15 amended by changing Section 30 as follows:

16 (410 ILCS 4/30)

17 Sec. 30. Exemption from civil liability.

18 (a) A physician licensed in Illinois to practice
19 medicine in all its branches who authorizes the purchase of
20 an automated external defibrillator is not liable for civil
21 damages as a result of any act or omission arising out of
22 authorizing the purchase of an automated external
23 defibrillator, except for willful or wanton misconduct, if
24 the requirements of this Act are met.

25 (b) An individual or entity providing training in the
26 use of automated external defibrillators is not liable for
27 civil damages as a result of any act or omission involving
28 the use of an automated external defibrillator, except for
29 willful or wanton misconduct, if the requirements of this Act
30 are met.

31 (c) A person, unit of State or local government, or
32 school district owning, occupying, or managing the premises

1 where an automated external defibrillator is located is not
2 liable for civil damages as a result of any act or omission
3 involving the use of an automated external defibrillator,
4 except for willful or wanton misconduct, if the requirements
5 of this Act are met.

6 (d) An A--trained AED user is not liable for civil
7 damages as a result of any act or omission involving the use
8 of an automated external defibrillator in an emergency
9 situation, except for willful or wanton misconduct, if the
10 requirements of this Act are met.

11 (Source: P.A. 91-524, eff. 1-1-00.)".