

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Use Tax Act is amended by changing
5 Section 3-10 and by adding Sections 3-41 and 3-42 as follows:

6 (35 ILCS 105/3-10) (from Ch. 120, par. 439.3-10)

7 Sec. 3-10. Rate of tax. Unless otherwise provided in
8 this Section, the tax imposed by this Act is at the rate of
9 6.25% of either the selling price or the fair market value,
10 if any, of the tangible personal property. In all cases
11 where property functionally used or consumed is the same as
12 the property that was purchased at retail, then the tax is
13 imposed on the selling price of the property. In all cases
14 where property functionally used or consumed is a by-product
15 or waste product that has been refined, manufactured, or
16 produced from property purchased at retail, then the tax is
17 imposed on the lower of the fair market value, if any, of the
18 specific property so used in this State or on the selling
19 price of the property purchased at retail. For purposes of
20 this Section "fair market value" means the price at which
21 property would change hands between a willing buyer and a
22 willing seller, neither being under any compulsion to buy or
23 sell and both having reasonable knowledge of the relevant
24 facts. The fair market value shall be established by Illinois
25 sales by the taxpayer of the same property as that
26 functionally used or consumed, or if there are no such sales
27 by the taxpayer, then comparable sales or purchases of
28 property of like kind and character in Illinois.

29 Beginning on July 1, 2000 and through December 31, 2000,
30 with respect to motor fuel, as defined in Section 1.1 of the
31 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40

1 of the Use Tax Act, the tax is imposed at the rate of 1.25%.

2 With respect to gasohol, the tax imposed by this Act
3 applies to (i) 70% of the proceeds of sales made on or after
4 January 1, 1990, and before July 1, 2003, (ii) 75% of the
5 proceeds of sales made on or after July 1, 2003 and through
6 December 31, 2007, (iii) 80% of the proceeds of sales made on
7 or after January 1, 2008 and through December 31, 2013, and
8 (iv) to 100% of the proceeds of sales made thereafter. If, at
9 any time, however, the tax under this Act on sales of gasohol
10 is imposed at the rate of 1.25%, then the tax imposed by this
11 Act applies to 100% of the proceeds of sales of gasohol made
12 during that time.

13 With respect to E85 blend fuel, the tax imposed by this
14 Act does not apply to the proceeds of sales made on or after
15 July 1, 2003 and through December 31, 2013 but applies to
16 100% of the proceeds of sales made thereafter. If, at any
17 time, however, the tax under this Act on sales of E85 blend
18 fuel is imposed at the rate of 1.25%, then the tax imposed by
19 this Act applies to 100% of the proceeds of sales of E85
20 blend fuel made during that time.

21 With respect to bio-diesel blend fuel with no more than
22 10% fuel made from biomass material, the tax imposed by this
23 Act applies to (i) 75% of the proceeds of sales made on or
24 after July 1, 2003 and through December 31, 2007, (ii) 80% of
25 the proceeds of sales made on or after January 1, 2008 and
26 through December 31, 2013, and (iii) 100% of the proceeds of
27 sales made thereafter. If, at any time, however, the tax
28 under this Act on sales of bio-diesel blend fuel with no more
29 than 10% fuel made from biomass material is imposed at the
30 rate of 1.25%, then the tax imposed by this Act applies to
31 100% of the proceeds of sales of bio-diesel blend fuel with
32 no more than 10% fuel made from biomass material made during
33 that time.

34 With respect to bio-diesel blend fuel with more than 10%

1 fuel made from biomass material, the tax imposed by this Act
2 does not apply to the proceeds of sales made on or after July
3 1, 2003 and through December 31, 2013 but applies to 100% of
4 the proceeds of sales made thereafter. If, at any time,
5 however, the tax under this Act on sales of bio-diesel blend
6 fuel with more than 10% fuel made from biomass material is
7 imposed at the rate of 1.25%, then the tax imposed by this
8 Act applies to 100% of the proceeds of sales of bio-diesel
9 blend fuel with more than 10% fuel made from biomass material
10 made during that time.

11 With respect to food for human consumption that is to be
12 consumed off the premises where it is sold (other than
13 alcoholic beverages, soft drinks, and food that has been
14 prepared for immediate consumption) and prescription and
15 nonprescription medicines, drugs, medical appliances,
16 modifications to a motor vehicle for the purpose of rendering
17 it usable by a disabled person, and insulin, urine testing
18 materials, syringes, and needles used by diabetics, for human
19 use, the tax is imposed at the rate of 1%. For the purposes
20 of this Section, the term "soft drinks" means any complete,
21 finished, ready-to-use, non-alcoholic drink, whether
22 carbonated or not, including but not limited to soda water,
23 cola, fruit juice, vegetable juice, carbonated water, and all
24 other preparations commonly known as soft drinks of whatever
25 kind or description that are contained in any closed or
26 sealed bottle, can, carton, or container, regardless of size.
27 "Soft drinks" does not include coffee, tea, non-carbonated
28 water, infant formula, milk or milk products as defined in
29 the Grade A Pasteurized Milk and Milk Products Act, or drinks
30 containing 50% or more natural fruit or vegetable juice.

31 Notwithstanding any other provisions of this Act, "food
32 for human consumption that is to be consumed off the premises
33 where it is sold" includes all food sold through a vending
34 machine, except soft drinks and food products that are

1 dispensed hot from a vending machine, regardless of the
2 location of the vending machine.

3 If the property that is purchased at retail from a
4 retailer is acquired outside Illinois and used outside
5 Illinois before being brought to Illinois for use here and is
6 taxable under this Act, the "selling price" on which the tax
7 is computed shall be reduced by an amount that represents a
8 reasonable allowance for depreciation for the period of prior
9 out-of-state use.

10 (Source: P.A. 90-605, eff. 6-30-98; 90-606, eff. 6-30-98;
11 91-51, eff. 6-30-99; 91-872, eff. 7-1-00.)

12 (35 ILCS 105/3-41 new)

13 Sec. 3-41. Bio-diesel blend. "Bio-diesel blend" means
14 diesel fuel blended with no less than 0.5% and no more than
15 20% fuel made from biomass material. "Diesel fuel" means any
16 petroleum product intended for use or offered for sale as a
17 fuel for engines in which the fuel is injected into the
18 combustion chamber and ignited by pressure without electric
19 spark. "Biomass material" includes, but is not limited to,
20 soybean oil, other vegetable oils, and denatured ethanol.

21 (35 ILCS 105/3-42 new)

22 Sec. 3-42. E85 blend fuel. "E85 blend fuel" means
23 motor fuel that contains at least 70% denatured ethanol and
24 no more than 30% gasoline. "Gasoline" means all products
25 commonly or commercially known or sold as gasoline (including
26 casing head and absorption or natural gasoline).

27 Section 10. The Service Use Tax Act is amended by
28 changing Section 3-10 as follows:

29 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

30 Sec. 3-10. Rate of tax. Unless otherwise provided in

1 this Section, the tax imposed by this Act is at the rate of
2 6.25% of the selling price of tangible personal property
3 transferred as an incident to the sale of service, but, for
4 the purpose of computing this tax, in no event shall the
5 selling price be less than the cost price of the property to
6 the serviceman.

7 Beginning on July 1, 2000 and through December 31, 2000,
8 with respect to motor fuel, as defined in Section 1.1 of the
9 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40
10 of the Use Tax Act, the tax is imposed at the rate of 1.25%.

11 With respect to gasohol, as defined in the Use Tax Act,
12 the tax imposed by this Act applies to (i) 70% of the selling
13 price of property transferred as an incident to the sale of
14 service on or after January 1, 1990, and before July 1, 2003,
15 (ii) 75% of the selling price of property transferred as an
16 incident to the sale of service on or after July 1, 2003 and
17 through December 31, 2007, (iii) 80% of the selling price of
18 property transferred as an incident to the sale of service on
19 or after January 1, 2008 and through December 31, 2013, and
20 (iv) to 100% of the selling price thereafter. If, at any
21 time, however, the tax under this Act on sales of gasohol, as
22 defined in the Use Tax Act, is imposed at the rate of 1.25%,
23 then the tax imposed by this Act applies to 100% of the
24 proceeds of sales of gasohol made during that time.

25 With respect to E85 blend fuel, as defined in the Use Tax
26 Act, the tax imposed by this Act does not apply to the
27 selling price of property transferred as an incident to the
28 sale of service on or after July 1, 2003 and through December
29 31, 2013 but applies to 100% of the selling price thereafter.
30 If, at any time, however, the tax under this Act on sales of
31 E85 blend fuel, as defined in the Use Tax Act, is imposed at
32 the rate of 1.25%, then the tax imposed by this Act applies
33 to 100% of the proceeds of sales of E85 blend fuel made
34 during that time.

1 With respect to bio-diesel blend fuel, as defined in the
2 Use Tax Act, with no more than 10% fuel made from biomass
3 material, the tax imposed by this Act applies to (i) 75% of
4 the selling price of property transferred as an incident to
5 the sale of service on or after July 1, 2003 and through
6 December 31, 2007, (ii) 80% of the proceeds of the selling
7 price of property transferred as an incident to the sale of
8 service on or after January 1, 2008 and through December 31,
9 2013, and (iii) 100% of the proceeds of the selling price
10 thereafter. If, at any time, however, the tax under this Act
11 on sales of bio-diesel blend fuel, as defined in the Use Tax
12 Act, with no more than 10% fuel made from biomass material is
13 imposed at the rate of 1.25%, then the tax imposed by this
14 Act applies to 100% of the proceeds of sales of bio-diesel
15 blend fuel with no more than 10% fuel made from biomass
16 material made during that time.

17 With respect to bio-diesel blend fuel, as defined in the
18 Use Tax Act, with more than 10% fuel made from biomass
19 material, the tax imposed by this Act does not apply to the
20 proceeds of the selling price of property transferred as an
21 incident to the sale of service on or after July 1, 2003 and
22 through December 31, 2013 but applies to 100% of the selling
23 price thereafter. If, at any time, however, the tax under
24 this Act on sales of bio-diesel blend fuel, as defined in the
25 Use Tax Act, with more than 10% fuel made from biomass
26 material is imposed at the rate of 1.25%, then the tax
27 imposed by this Act applies to 100% of the proceeds of sales
28 of bio-diesel blend fuel with more than 10% fuel made from
29 biomass material made during that time.

30 At the election of any registered serviceman made for
31 each fiscal year, sales of service in which the aggregate
32 annual cost price of tangible personal property transferred
33 as an incident to the sales of service is less than 35%, or
34 75% in the case of servicemen transferring prescription drugs

1 or servicemen engaged in graphic arts production, of the
2 aggregate annual total gross receipts from all sales of
3 service, the tax imposed by this Act shall be based on the
4 serviceman's cost price of the tangible personal property
5 transferred as an incident to the sale of those services.

6 The tax shall be imposed at the rate of 1% on food
7 prepared for immediate consumption and transferred incident
8 to a sale of service subject to this Act or the Service
9 Occupation Tax Act by an entity licensed under the Hospital
10 Licensing Act, the Nursing Home Care Act, or the Child Care
11 Act of 1969. The tax shall also be imposed at the rate of 1%
12 on food for human consumption that is to be consumed off the
13 premises where it is sold (other than alcoholic beverages,
14 soft drinks, and food that has been prepared for immediate
15 consumption and is not otherwise included in this paragraph)
16 and prescription and nonprescription medicines, drugs,
17 medical appliances, modifications to a motor vehicle for the
18 purpose of rendering it usable by a disabled person, and
19 insulin, urine testing materials, syringes, and needles used
20 by diabetics, for human use. For the purposes of this
21 Section, the term "soft drinks" means any complete, finished,
22 ready-to-use, non-alcoholic drink, whether carbonated or not,
23 including but not limited to soda water, cola, fruit juice,
24 vegetable juice, carbonated water, and all other preparations
25 commonly known as soft drinks of whatever kind or description
26 that are contained in any closed or sealed bottle, can,
27 carton, or container, regardless of size. "Soft drinks" does
28 not include coffee, tea, non-carbonated water, infant
29 formula, milk or milk products as defined in the Grade A
30 Pasteurized Milk and Milk Products Act, or drinks containing
31 50% or more natural fruit or vegetable juice.

32 Notwithstanding any other provisions of this Act, "food
33 for human consumption that is to be consumed off the premises
34 where it is sold" includes all food sold through a vending

1 machine, except soft drinks and food products that are
2 dispensed hot from a vending machine, regardless of the
3 location of the vending machine.

4 If the property that is acquired from a serviceman is
5 acquired outside Illinois and used outside Illinois before
6 being brought to Illinois for use here and is taxable under
7 this Act, the "selling price" on which the tax is computed
8 shall be reduced by an amount that represents a reasonable
9 allowance for depreciation for the period of prior
10 out-of-state use.

11 (Source: P.A. 90-605, eff. 6-30-98; 90-606, eff. 6-30-98;
12 91-51, eff. 6-30-99; 91-541, eff. 8-13-99; 91-872, eff.
13 7-1-00.)

14 Section 15. The Service Occupation Tax Act is amended by
15 changing Section 3-10 as follows:

16 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

17 Sec. 3-10. Rate of tax. Unless otherwise provided in
18 this Section, the tax imposed by this Act is at the rate of
19 6.25% of the "selling price", as defined in Section 2 of the
20 Service Use Tax Act, of the tangible personal property. For
21 the purpose of computing this tax, in no event shall the
22 "selling price" be less than the cost price to the serviceman
23 of the tangible personal property transferred. The selling
24 price of each item of tangible personal property transferred
25 as an incident of a sale of service may be shown as a
26 distinct and separate item on the serviceman's billing to the
27 service customer. If the selling price is not so shown, the
28 selling price of the tangible personal property is deemed to
29 be 50% of the serviceman's entire billing to the service
30 customer. When, however, a serviceman contracts to design,
31 develop, and produce special order machinery or equipment,
32 the tax imposed by this Act shall be based on the

1 serviceman's cost price of the tangible personal property
2 transferred incident to the completion of the contract.

3 Beginning on July 1, 2000 and through December 31, 2000,
4 with respect to motor fuel, as defined in Section 1.1 of the
5 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40
6 of the Use Tax Act, the tax is imposed at the rate of 1.25%.

7 With respect to gasohol, as defined in the Use Tax Act,
8 the tax imposed by this Act shall apply to (i) 70% of the
9 cost price of property transferred as an incident to the sale
10 of service on or after January 1, 1990, and before July 1,
11 2003, (ii) 75% of the selling price of property transferred
12 as an incident to the sale of service on or after July 1,
13 2003 and through December 31, 2007, (iii) 80% of the selling
14 price of property transferred as an incident to the sale of
15 service on or after January 1, 2008 and through December 31,
16 2013, and (iv) to 100% of the cost price thereafter. If, at
17 any time, however, the tax under this Act on sales of
18 gasohol, as defined in the Use Tax Act, is imposed at the
19 rate of 1.25%, then the tax imposed by this Act applies to
20 100% of the proceeds of sales of gasohol made during that
21 time.

22 With respect to E85 blend fuel, as defined in the Use Tax
23 Act, the tax imposed by this Act does not apply to the
24 selling price of property transferred as an incident to the
25 sale of service on or after July 1, 2003 and through December
26 31, 2013 but applies to 100% of the selling price thereafter.
27 If, at any time, however, the tax under this Act on sales of
28 E85 blend fuel, as defined in the Use Tax Act, is imposed at
29 the rate of 1.25%, then the tax imposed by this Act applies
30 to 100% of the proceeds of sales of E85 blend fuel made
31 during that time.

32 With respect to bio-diesel blend fuel, as defined in the
33 Use Tax Act, with no more than 10% fuel made from biomass
34 material, the tax imposed by this Act applies to (i) 75% of

1 the selling price of property transferred as an incident to
2 the sale of service on or after July 1, 2003 and through
3 December 31, 2007, (ii) 80% of the proceeds of the selling
4 price of property transferred as an incident to the sale of
5 service on or after January 1, 2008 and through December 31,
6 2013, and (iii) 100% of the proceeds of the selling price
7 thereafter. If, at any time, however, the tax under this Act
8 on sales of bio-diesel blend fuel, as defined in the Use Tax
9 Act, with no more than 10% fuel made from biomass material is
10 imposed at the rate of 1.25%, then the tax imposed by this
11 Act applies to 100% of the proceeds of sales of bio-diesel
12 blend fuel with no more than 10% fuel made from biomass
13 material made during that time.

14 With respect to bio-diesel blend fuel, as defined in the
15 Use Tax Act, with more than 10% fuel made from biomass
16 material, the tax imposed by this Act does not apply to the
17 proceeds of the selling price of property transferred as an
18 incident to the sale of service on or after July 1, 2003 and
19 through December 31, 2013 but applies to 100% of the selling
20 price thereafter. If, at any time, however, the tax under
21 this Act on sales of bio-diesel blend fuel, as defined in the
22 Use Tax Act, with more than 10% fuel made from biomass
23 material is imposed at the rate of 1.25%, then the tax
24 imposed by this Act applies to 100% of the proceeds of sales
25 of bio-diesel blend fuel with more than 10% fuel made from
26 biomass material made during that time.

27 At the election of any registered serviceman made for
28 each fiscal year, sales of service in which the aggregate
29 annual cost price of tangible personal property transferred
30 as an incident to the sales of service is less than 35%, or
31 75% in the case of servicemen transferring prescription drugs
32 or servicemen engaged in graphic arts production, of the
33 aggregate annual total gross receipts from all sales of
34 service, the tax imposed by this Act shall be based on the

1 serviceman's cost price of the tangible personal property
2 transferred incident to the sale of those services.

3 The tax shall be imposed at the rate of 1% on food
4 prepared for immediate consumption and transferred incident
5 to a sale of service subject to this Act or the Service
6 Occupation Tax Act by an entity licensed under the Hospital
7 Licensing Act, the Nursing Home Care Act, or the Child Care
8 Act of 1969. The tax shall also be imposed at the rate of 1%
9 on food for human consumption that is to be consumed off the
10 premises where it is sold (other than alcoholic beverages,
11 soft drinks, and food that has been prepared for immediate
12 consumption and is not otherwise included in this paragraph)
13 and prescription and nonprescription medicines, drugs,
14 medical appliances, modifications to a motor vehicle for the
15 purpose of rendering it usable by a disabled person, and
16 insulin, urine testing materials, syringes, and needles used
17 by diabetics, for human use. For the purposes of this
18 Section, the term "soft drinks" means any complete, finished,
19 ready-to-use, non-alcoholic drink, whether carbonated or not,
20 including but not limited to soda water, cola, fruit juice,
21 vegetable juice, carbonated water, and all other preparations
22 commonly known as soft drinks of whatever kind or description
23 that are contained in any closed or sealed can, carton, or
24 container, regardless of size. "Soft drinks" does not
25 include coffee, tea, non-carbonated water, infant formula,
26 milk or milk products as defined in the Grade A Pasteurized
27 Milk and Milk Products Act, or drinks containing 50% or more
28 natural fruit or vegetable juice.

29 Notwithstanding any other provisions of this Act, "food
30 for human consumption that is to be consumed off the premises
31 where it is sold" includes all food sold through a vending
32 machine, except soft drinks and food products that are
33 dispensed hot from a vending machine, regardless of the
34 location of the vending machine.

1 (Source: P.A. 90-605, eff. 6-30-98; 90-606, eff. 6-30-98;
2 91-51, 6-30-99; 91-541, eff. 8-13-99; 91-872, eff. 7-1-00.)

3 Section 20. The Retailers' Occupation Tax Act is amended
4 by changing Section 2-10 as follows:

5 (35 ILCS 120/2-10) (from Ch. 120, par. 441-10)

6 Sec. 2-10. Rate of tax. Unless otherwise provided in
7 this Section, the tax imposed by this Act is at the rate of
8 6.25% of gross receipts from sales of tangible personal
9 property made in the course of business.

10 Beginning on July 1, 2000 and through December 31, 2000,
11 with respect to motor fuel, as defined in Section 1.1 of the
12 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40
13 of the Use Tax Act, the tax is imposed at the rate of 1.25%.

14 Within 14 days after the effective date of this
15 amendatory Act of the 91st General Assembly, each retailer of
16 motor fuel and gasohol shall cause the following notice to be
17 posted in a prominently visible place on each retail
18 dispensing device that is used to dispense motor fuel or
19 gasohol in the State of Illinois: "As of July 1, 2000, the
20 State of Illinois has eliminated the State's share of sales
21 tax on motor fuel and gasohol through December 31, 2000. The
22 price on this pump should reflect the elimination of the
23 tax." The notice shall be printed in bold print on a sign
24 that is no smaller than 4 inches by 8 inches. The sign shall
25 be clearly visible to customers. Any retailer who fails to
26 post or maintain a required sign through December 31, 2000 is
27 guilty of a petty offense for which the fine shall be \$500
28 per day per each retail premises where a violation occurs.

29 With respect to gasohol, as defined in the Use Tax Act,
30 the tax imposed by this Act applies to (i) 70% of the
31 proceeds of sales made on or after January 1, 1990, and
32 before July 1, 2003, (ii) 75% of the proceeds of sales made

1 on or after July 1, 2003 and through December 31, 2007, (iii)
2 80% of the proceeds of sales made on or after January 1, 2008
3 and through December 31, 2013, and (iv) to 100% of the
4 proceeds of sales made thereafter. If, at any time, however,
5 the tax under this Act on sales of gasohol, as defined in the
6 Use Tax Act, is imposed at the rate of 1.25%, then the tax
7 imposed by this Act applies to 100% of the proceeds of sales
8 of gasohol made during that time.

9 With respect to E85 blend fuel, as defined in the Use Tax
10 Act, the tax imposed by this Act does not apply to the
11 proceeds of sales made on or after July 1, 2003 and through
12 December 31, 2013 but applies to 100% of the proceeds of
13 sales made thereafter. If, at any time, however, the tax
14 under this Act on sales of E85 blend fuel, as defined in the
15 Use Tax Act, is imposed at the rate of 1.25%, then the tax
16 imposed by this Act applies to 100% of the proceeds of sales
17 of E85 blend fuel made during that time.

18 With respect to bio-diesel blend fuel, as defined in the
19 Use Tax Act, with no more than 10% fuel made from biomass
20 material, the tax imposed by this Act applies to (i) 75% of
21 the proceeds of sales made on or after July 1, 2003 and
22 through December 31, 2007, (ii) 80% of the proceeds of sales
23 made on or after January 1, 2008 and through December 31,
24 2013, and (iii) 100% of the proceeds of sales made
25 thereafter. If, at any time, however, the tax under this Act
26 on sales of bio-diesel blend fuel, as defined in the Use Tax
27 Act, with no more than 10% fuel made from biomass material is
28 imposed at the rate of 1.25%, then the tax imposed by this
29 Act applies to 100% of the proceeds of sales of bio-diesel
30 blend fuel with no more than 10% fuel made from biomass
31 material made during that time.

32 With respect to bio-diesel blend fuel, as defined in the
33 Use Tax Act, with more than 10% fuel made from biomass
34 material, the tax imposed by this Act does not apply to the

1 proceeds of sales made on or after July 1, 2003 and through
2 December 31, 2013 but applies to 100% of the proceeds of
3 sales made thereafter. If, at any time, however, the tax
4 under this Act on sales of bio-diesel blend fuel, as defined
5 in the Use Tax Act, with more than 10% fuel made from biomass
6 material is imposed at the rate of 1.25%, then the tax
7 imposed by this Act applies to 100% of the proceeds of sales
8 of bio-diesel blend fuel with more than 10% fuel made from
9 biomass material made during that time.

10 With respect to food for human consumption that is to be
11 consumed off the premises where it is sold (other than
12 alcoholic beverages, soft drinks, and food that has been
13 prepared for immediate consumption) and prescription and
14 nonprescription medicines, drugs, medical appliances,
15 modifications to a motor vehicle for the purpose of rendering
16 it usable by a disabled person, and insulin, urine testing
17 materials, syringes, and needles used by diabetics, for human
18 use, the tax is imposed at the rate of 1%. For the purposes
19 of this Section, the term "soft drinks" means any complete,
20 finished, ready-to-use, non-alcoholic drink, whether
21 carbonated or not, including but not limited to soda water,
22 cola, fruit juice, vegetable juice, carbonated water, and all
23 other preparations commonly known as soft drinks of whatever
24 kind or description that are contained in any closed or
25 sealed bottle, can, carton, or container, regardless of size.
26 "Soft drinks" does not include coffee, tea, non-carbonated
27 water, infant formula, milk or milk products as defined in
28 the Grade A Pasteurized Milk and Milk Products Act, or drinks
29 containing 50% or more natural fruit or vegetable juice.

30 Notwithstanding any other provisions of this Act, "food
31 for human consumption that is to be consumed off the premises
32 where it is sold" includes all food sold through a vending
33 machine, except soft drinks and food products that are
34 dispensed hot from a vending machine, regardless of the

1 location of the vending machine.

2 (Source: P.A. 90-605, eff. 6-30-98; 90-606, eff. 6-30-98;
3 91-51, eff. 6-30-99; 91-872, eff. 7-1-00.)

4 Section 99. Effective date. This Act takes effect upon
5 becoming law.