



Executive Committee

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1 AMENDMENT TO HOUSE BILL 811

2 AMENDMENT NO. _____. Amend House Bill 811 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Use Tax Act is amended by changing Section
5 3-61 as follows:

6 (35 ILCS 105/3-61)

7 Sec. 3-61. Motor vehicles; trailers; use as rolling stock
8 definition.

9 (a) Through June 30, 2003, "use as rolling stock moving in
10 interstate commerce" in subsections (b) and (c) of Section 3-55
11 means for motor vehicles, as defined in Section 1-146 of the
12 Illinois Vehicle Code, and trailers, as defined in Section
13 1-209 of the Illinois Vehicle Code, when on 15 or more
14 occasions in a 12-month period the motor vehicle and trailer
15 has carried persons or property for hire in interstate
16 commerce, even just between points in Illinois, if the motor

1 vehicle and trailer transports persons whose journeys or
2 property whose shipments originate or terminate outside
3 Illinois. This definition applies to all property purchased for
4 the purpose of being attached to those motor vehicles or
5 trailers as a part thereof.

6 (b) On and after July 1, 2003 and through June 30, 2004,
7 "use as rolling stock moving in interstate commerce" in
8 paragraphs (b) and (c) of Section 3-55 occurs for motor
9 vehicles, as defined in Section 1-146 of the Illinois Vehicle
10 Code, when during a 12-month period the rolling stock has
11 carried persons or property for hire in interstate commerce for
12 51% of its total trips and transports persons whose journeys or
13 property whose shipments originate or terminate outside
14 Illinois. Trips that are only between points in Illinois shall
15 not be counted as interstate trips when calculating whether the
16 tangible personal property qualifies for the exemption but such
17 trips shall be included in total trips taken.

18 (c) Beginning July 1, 2004, "use as rolling stock moving in
19 interstate commerce" in paragraphs (b) and (c) of Section 3-55
20 occurs for motor vehicles, as defined in Section 1-146 of the
21 Illinois Vehicle Code, when during a 12-month period the
22 rolling stock has carried persons or property for hire in
23 interstate commerce for greater than 50% of its total trips for
24 that period or for greater than 50% of its total miles for that
25 period. The person claiming the exemption shall make an
26 election at the time of purchase to use either the trips or

1 mileage method. Persons who purchased motor vehicles prior to
2 July 1, 2004 shall make an election to use either the trips or
3 mileage method and document that election in their books and
4 records. If no election is made under this subsection to use
5 the trips or mileage method, the person shall be deemed to have
6 chosen the mileage method. Any election to use either the trips
7 or mileage method will remain in effect for that motor vehicle
8 for any period for which the Department may issue a notice of
9 tax liability under this Act.

10 For purposes of determining qualifying trips or miles,
11 motor vehicles that carry persons or property for hire, even
12 just between points in Illinois, will be considered used for
13 hire in interstate commerce if the motor vehicle transports
14 persons whose journeys or property whose shipments originate or
15 terminate outside Illinois. ~~The exemption for motor vehicles~~
16 ~~used as rolling stock moving in interstate commerce may be~~
17 ~~claimed only for motor vehicles whose gross vehicle weight~~
18 ~~rating exceeds 16,000 pounds.~~ This definition applies to all
19 property purchased for the purpose of being attached to those
20 motor vehicles as a part thereof.

21 (d) Beginning July 1, 2004, "use as rolling stock moving in
22 interstate commerce" in paragraphs (b) and (c) of Section 3-55
23 occurs for trailers, as defined in Section 1-209 of the
24 Illinois Vehicle Code, semitrailers as defined in Section 1-187
25 of the Illinois Vehicle Code, and pole trailers as defined in
26 Section 1-161 of the Illinois Vehicle Code, when during a

1 12-month period the rolling stock has carried persons or
2 property for hire in interstate commerce for greater than 50%
3 of its total trips for that period or for greater than 50% of
4 its total miles for that period. The person claiming the
5 exemption for a trailer or trailers that will not be dedicated
6 to a motor vehicle or group of motor vehicles shall make an
7 election at the time of purchase to use either the trips or
8 mileage method. Persons who purchased trailers prior to July 1,
9 2004 that are not dedicated to a motor vehicle or group of
10 motor vehicles shall make an election to use either the trips
11 or mileage method and document that election in their books and
12 records. If no election is made under this subsection to use
13 the trips or mileage method, the person shall be deemed to have
14 chosen the mileage method. Any election to use either the trips
15 or mileage method will remain in effect for that trailer for
16 any period for which the Department may issue a notice of tax
17 liability under this Act.

18 For purposes of determining qualifying trips or miles,
19 trailers, semitrailers, or pole trailers that carry property
20 for hire, even just between points in Illinois, will be
21 considered used for hire in interstate commerce if the
22 trailers, semitrailers, or pole trailers transport property
23 whose shipments originate or terminate outside Illinois. This
24 definition applies to all property purchased for the purpose of
25 being attached to those trailers, semitrailers, or pole
26 trailers as a part thereof. In lieu of a person providing

1 documentation regarding the qualifying use of each individual
2 trailer, semitrailer, or pole trailer, that person may document
3 such qualifying use by providing documentation of the
4 following:

5 (1) If a trailer, semitrailer, or pole trailer is
6 dedicated to a motor vehicle that qualifies as rolling
7 stock moving in interstate commerce under subsection (c) of
8 this Section, then that trailer, semitrailer, or pole
9 trailer qualifies as rolling stock moving in interstate
10 commerce under this subsection.

11 (2) If a trailer, semitrailer, or pole trailer is
12 dedicated to a group of motor vehicles that all qualify as
13 rolling stock moving in interstate commerce under
14 subsection (c) of this Section, then that trailer,
15 semitrailer, or pole trailer qualifies as rolling stock
16 moving in interstate commerce under this subsection.

17 (3) If one or more trailers, semitrailers, or pole
18 trailers are dedicated to a group of motor vehicles and not
19 all of those motor vehicles in that group qualify as
20 rolling stock moving in interstate commerce under
21 subsection (c) of this Section, then the percentage of
22 those trailers, semitrailers, or pole trailers that
23 qualifies as rolling stock moving in interstate commerce
24 under this subsection is equal to the percentage of those
25 motor vehicles in that group that qualify as rolling stock
26 moving in interstate commerce under subsection (c) of this

1 Section to which those trailers, semitrailers, or pole
2 trailers are dedicated. However, to determine the
3 qualification for the exemption provided under this item
4 (3), the mathematical application of the qualifying
5 percentage to one or more trailers, semitrailers, or pole
6 trailers under this subpart shall not be allowed as to any
7 fraction of a trailer, semitrailer, or pole trailer.

8 (Source: P.A. 93-23, eff. 6-20-03; 93-1033, eff. 9-3-04.)

9 Section 10. The Service Use Tax Act is amended by changing
10 Section 3-51 as follows:

11 (35 ILCS 110/3-51)

12 Sec. 3-51. Motor vehicles; trailers; use as rolling stock
13 definition.

14 (a) Through June 30, 2003, "use as rolling stock moving in
15 interstate commerce" in subsection (b) of Section 3-45 means
16 for motor vehicles, as defined in Section 1-46 of the Illinois
17 Vehicle Code, and trailers, as defined in Section 1-209 of the
18 Illinois Vehicle Code, when on 15 or more occasions in a
19 12-month period the motor vehicle and trailer has carried
20 persons or property for hire in interstate commerce, even just
21 between points in Illinois, if the motor vehicle and trailer
22 transports persons whose journeys or property whose shipments
23 originate or terminate outside Illinois. This definition
24 applies to all property purchased for the purpose of being

1 attached to those motor vehicles or trailers as a part thereof.

2 (b) On and after July 1, 2003 and through June 30, 2004,
3 "use as rolling stock moving in interstate commerce" in
4 paragraphs (4) and (4a) of the definition of "sale of service"
5 in Section 2 and subsection (b) of Section 3-45 occurs for
6 motor vehicles, as defined in Section 1-146 of the Illinois
7 Vehicle Code, when during a 12-month period the rolling stock
8 has carried persons or property for hire in interstate commerce
9 for 51% of its total trips and transports persons whose
10 journeys or property whose shipments originate or terminate
11 outside Illinois. Trips that are only between points in
12 Illinois shall not be counted as interstate trips when
13 calculating whether the tangible personal property qualifies
14 for the exemption but such trips shall be included in total
15 trips taken.

16 (c) Beginning July 1, 2004, "use as rolling stock moving in
17 interstate commerce" in paragraphs (4) and (4a) of the
18 definition of "sale of service" in Section 2 and subsection (b)
19 of Section 3-45 occurs for motor vehicles, as defined in
20 Section 1-146 of the Illinois Vehicle Code, when during a
21 12-month period the rolling stock has carried persons or
22 property for hire in interstate commerce for greater than 50%
23 of its total trips for that period or for greater than 50% of
24 its total miles for that period. The person claiming the
25 exemption shall make an election at the time of purchase to use
26 either the trips or mileage method. Persons who purchased motor

1 vehicles prior to July 1, 2004 shall make an election to use
2 either the trips or mileage method and document that election
3 in their books and records. If no election is made under this
4 subsection to use the trips or mileage method, the person shall
5 be deemed to have chosen the mileage method. Any election to
6 use either the trips or mileage method will remain in effect
7 for that motor vehicle for any period for which the Department
8 may issue a notice of tax liability under this Act.

9 For purposes of determining qualifying trips or miles,
10 motor vehicles that carry persons or property for hire, even
11 just between points in Illinois, will be considered used for
12 hire in interstate commerce if the motor vehicle transports
13 persons whose journeys or property whose shipments originate or
14 terminate outside Illinois. ~~The exemption for motor vehicles~~
15 ~~used as rolling stock moving in interstate commerce may be~~
16 ~~claimed only for motor vehicles whose gross vehicle weight~~
17 ~~rating exceeds 16,000 pounds.~~ This definition applies to all
18 property purchased for the purpose of being attached to those
19 motor vehicles as a part thereof.

20 (d) Beginning July 1, 2004, "use as rolling stock moving in
21 interstate commerce" in paragraphs (4) and (4a) of the
22 definition of "sale of service" in Section 2 and subsection (b)
23 of Section 3-45 occurs for trailers, as defined in Section
24 1-209 of the Illinois Vehicle Code, semitrailers as defined in
25 Section 1-187 of the Illinois Vehicle Code, and pole trailers
26 as defined in Section 1-161 of the Illinois Vehicle Code, when

1 during a 12-month period the rolling stock has carried persons
2 or property for hire in interstate commerce for greater than
3 50% of its total trips for that period or for greater than 50%
4 of its total miles for that period. The person claiming the
5 exemption for a trailer or trailers that will not be dedicated
6 to a motor vehicle or group of motor vehicles shall make an
7 election at the time of purchase to use either the trips or
8 mileage method. Persons who purchased trailers prior to July 1,
9 2004 that are not dedicated to a motor vehicle or group of
10 motor vehicles shall make an election to use either the trips
11 or mileage method and document that election in their books and
12 records. If no election is made under this subsection to use
13 the trips or mileage method, the person shall be deemed to have
14 chosen the mileage method. Any election to use either the trips
15 or mileage method will remain in effect for that trailer for
16 any period for which the Department may issue a notice of tax
17 liability under this Act.

18 For purposes of determining qualifying trips or miles,
19 trailers, semitrailers, or pole trailers that carry property
20 for hire, even just between points in Illinois, will be
21 considered used for hire in interstate commerce if the
22 trailers, semitrailers, or pole trailers transport property
23 whose shipments originate or terminate outside Illinois. This
24 definition applies to all property purchased for the purpose of
25 being attached to those trailers, semitrailers, or pole
26 trailers as a part thereof. In lieu of a person providing

1 documentation regarding the qualifying use of each individual
2 trailer, semitrailer, or pole trailer, that person may document
3 such qualifying use by providing documentation of the
4 following:

5 (1) If a trailer, semitrailer, or pole trailer is
6 dedicated to a motor vehicle that qualifies as rolling
7 stock moving in interstate commerce under subsection (c) of
8 this Section, then that trailer, semitrailer, or pole
9 trailer qualifies as rolling stock moving in interstate
10 commerce under this subsection.

11 (2) If a trailer, semitrailer, or pole trailer is
12 dedicated to a group of motor vehicles that all qualify as
13 rolling stock moving in interstate commerce under
14 subsection (c) of this Section, then that trailer,
15 semitrailer, or pole trailer qualifies as rolling stock
16 moving in interstate commerce under this subsection.

17 (3) If one or more trailers, semitrailers, or pole
18 trailers are dedicated to a group of motor vehicles and not
19 all of those motor vehicles in that group qualify as
20 rolling stock moving in interstate commerce under
21 subsection (c) of this Section, then the percentage of
22 those trailers, semitrailers, or pole trailers that
23 qualifies as rolling stock moving in interstate commerce
24 under this subsection is equal to the percentage of those
25 motor vehicles in that group that qualify as rolling stock
26 moving in interstate commerce under subsection (c) of this

1 Section to which those trailers, semitrailers, or pole
2 trailers are dedicated. However, to determine the
3 qualification for the exemption provided under this item
4 (3), the mathematical application of the qualifying
5 percentage to one or more trailers, semitrailers, or pole
6 trailers under this subpart shall not be allowed as to any
7 fraction of a trailer, semitrailer, or pole trailer.

8 (Source: P.A. 93-23, eff. 6-20-03; 93-1033, eff. 9-3-04.)

9 Section 15. The Service Occupation Tax Act is amended by
10 changing Section 2d as follows:

11 (35 ILCS 115/2d)

12 Sec. 2d. Motor vehicles; trailers; use as rolling stock
13 definition.

14 (a) Through June 30, 2003, "use as rolling stock moving in
15 interstate commerce" in subsections (d) and (d-1) of the
16 definition of "sale of service" in Section 2 means for motor
17 vehicles, as defined in Section 1-146 of the Illinois Vehicle
18 Code, and trailers, as defined in Section 1-209 of the Illinois
19 Vehicle Code, when on 15 or more occasions in a 12-month period
20 the motor vehicle and trailer has carried persons or property
21 for hire in interstate commerce, even just between points in
22 Illinois, if the motor vehicle and trailer transports persons
23 whose journeys or property whose shipments originate or
24 terminate outside Illinois. This definition applies to all

1 property purchased for the purpose of being attached to those
2 motor vehicles or trailers as a part thereof.

3 (b) On and after July 1, 2003 and through June 30, 2004,
4 "use as rolling stock moving in interstate commerce" in
5 paragraphs (d) and (d-1) of the definition of "sale of service"
6 in Section 2 occurs for motor vehicles, as defined in Section
7 1-146 of the Illinois Vehicle Code, when during a 12-month
8 period the rolling stock has carried persons or property for
9 hire in interstate commerce for 51% of its total trips and
10 transports persons whose journeys or property whose shipments
11 originate or terminate outside Illinois. Trips that are only
12 between points in Illinois will not be counted as interstate
13 trips when calculating whether the tangible personal property
14 qualifies for the exemption but such trips will be included in
15 total trips taken.

16 (c) Beginning July 1, 2004, "use as rolling stock moving in
17 interstate commerce" in paragraphs (d) and (d-1) of the
18 definition of "sale of service" in Section 2 occurs for motor
19 vehicles, as defined in Section 1-146 of the Illinois Vehicle
20 Code, when during a 12-month period the rolling stock has
21 carried persons or property for hire in interstate commerce for
22 greater than 50% of its total trips for that period or for
23 greater than 50% of its total miles for that period. The person
24 claiming the exemption shall make an election at the time of
25 purchase to use either the trips or mileage method. Persons who
26 purchased motor vehicles prior to July 1, 2004 shall make an

1 election to use either the trips or mileage method and document
2 that election in their books and records. If no election is
3 made under this subsection to use the trips or mileage method,
4 the person shall be deemed to have chosen the mileage method.
5 Any election to use either the trips or mileage method will
6 remain in effect for that motor vehicle for any period for
7 which the Department may issue a notice of tax liability under
8 this Act.

9 For purposes of determining qualifying trips or miles,
10 motor vehicles that carry persons or property for hire, even
11 just between points in Illinois, will be considered used for
12 hire in interstate commerce if the motor vehicle transports
13 persons whose journeys or property whose shipments originate or
14 terminate outside Illinois. ~~The exemption for motor vehicles~~
15 ~~used as rolling stock moving in interstate commerce may be~~
16 ~~claimed only for motor vehicles whose gross vehicle weight~~
17 ~~rating exceeds 16,000 pounds.~~ This definition applies to all
18 property purchased for the purpose of being attached to those
19 motor vehicles as a part thereof.

20 (d) Beginning July 1, 2004, "use as rolling stock moving in
21 interstate commerce" in paragraphs (d) and (d-1) of the
22 definition of "sale of service" in Section 2 occurs for
23 trailers, as defined in Section 1-209 of the Illinois Vehicle
24 Code, semitrailers as defined in Section 1-187 of the Illinois
25 Vehicle Code, and pole trailers as defined in Section 1-161 of
26 the Illinois Vehicle Code, when during a 12-month period the

1 rolling stock has carried persons or property for hire in
2 interstate commerce for greater than 50% of its total trips for
3 that period or for greater than 50% of its total miles for that
4 period. The person claiming the exemption for a trailer or
5 trailers that will not be dedicated to a motor vehicle or group
6 of motor vehicles shall make an election at the time of
7 purchase to use either the trips or mileage method. Persons who
8 purchased trailers prior to July 1, 2004 that are not dedicated
9 to a motor vehicle or group of motor vehicles shall make an
10 election to use either the trips or mileage method and document
11 that election in their books and records. If no election is
12 made under this subsection to use the trips or mileage method,
13 the person shall be deemed to have chosen the mileage method.
14 Any election to use either the trips or mileage method will
15 remain in effect for that trailer for any period for which the
16 Department may issue a notice of tax liability under this Act.

17 For purposes of determining qualifying trips or miles,
18 trailers, semitrailers, or pole trailers that carry property
19 for hire, even just between points in Illinois, will be
20 considered used for hire in interstate commerce if the
21 trailers, semitrailers, or pole trailers transport property
22 whose shipments originate or terminate outside Illinois. This
23 definition applies to all property purchased for the purpose of
24 being attached to those trailers, semitrailers, or pole
25 trailers as a part thereof. In lieu of a person providing
26 documentation regarding the qualifying use of each individual

1 trailer, semitrailer, or pole trailer, that person may document
2 such qualifying use by providing documentation of the
3 following:

4 (1) If a trailer, semitrailer, or pole trailer is
5 dedicated to a motor vehicle that qualifies as rolling
6 stock moving in interstate commerce under subsection (c) of
7 this Section, then that trailer, semitrailer, or pole
8 trailer qualifies as rolling stock moving in interstate
9 commerce under this subsection.

10 (2) If a trailer, semitrailer, or pole trailer is
11 dedicated to a group of motor vehicles that all qualify as
12 rolling stock moving in interstate commerce under
13 subsection (c) of this Section, then that trailer,
14 semitrailer, or pole trailer qualifies as rolling stock
15 moving in interstate commerce under this subsection.

16 (3) If one or more trailers, semitrailers, or pole
17 trailers are dedicated to a group of motor vehicles and not
18 all of those motor vehicles in that group qualify as
19 rolling stock moving in interstate commerce under
20 subsection (c) of this Section, then the percentage of
21 those trailers, semitrailers, or pole trailers that
22 qualifies as rolling stock moving in interstate commerce
23 under this subsection is equal to the percentage of those
24 motor vehicles in that group that qualify as rolling stock
25 moving in interstate commerce under subsection (c) of this
26 Section to which those trailers, semitrailers, or pole

1 trailers are dedicated. However, to determine the
2 qualification for the exemption provided under this item
3 (3), the mathematical application of the qualifying
4 percentage to one or more trailers, semitrailers, or pole
5 trailers under this subpart shall not be allowed as to any
6 fraction of a trailer, semitrailer, or pole trailer.
7 (Source: P.A. 93-23, eff. 6-20-03; 93-1033, eff. 9-3-04.)

8 Section 20. The Retailers' Occupation Tax Act is amended by
9 changing Section 2-51 as follows:

10 (35 ILCS 120/2-51)

11 Sec. 2-51. Motor vehicles; trailers; use as rolling stock
12 definition.

13 (a) Through June 30, 2003, "use as rolling stock moving in
14 interstate commerce" in paragraphs (12) and (13) of Section 2-5
15 means for motor vehicles, as defined in Section 1-146 of the
16 Illinois Vehicle Code, and trailers, as defined in Section
17 1-209 of the Illinois Vehicle Code, when on 15 or more
18 occasions in a 12-month period the motor vehicle and trailer
19 has carried persons or property for hire in interstate
20 commerce, even just between points in Illinois, if the motor
21 vehicle and trailer transports persons whose journeys or
22 property whose shipments originate or terminate outside
23 Illinois. This definition applies to all property purchased for
24 the purpose of being attached to those motor vehicles or

1 trailers as a part thereof.

2 (b) On and after July 1, 2003 and through June 30, 2004,
3 "use as rolling stock moving in interstate commerce" in
4 paragraphs (12) and (13) of Section 2-5 occurs for motor
5 vehicles, as defined in Section 1-146 of the Illinois Vehicle
6 Code, when during a 12-month period the rolling stock has
7 carried persons or property for hire in interstate commerce for
8 51% of its total trips and transports persons whose journeys or
9 property whose shipments originate or terminate outside
10 Illinois. Trips that are only between points in Illinois shall
11 not be counted as interstate trips when calculating whether the
12 tangible personal property qualifies for the exemption but such
13 trips shall be included in total trips taken.

14 (c) Beginning July 1, 2004, "use as rolling stock moving in
15 interstate commerce" in paragraphs (12) and (13) of Section 2-5
16 occurs for motor vehicles, as defined in Section 1-146 of the
17 Illinois Vehicle Code, when during a 12-month period the
18 rolling stock has carried persons or property for hire in
19 interstate commerce for greater than 50% of its total trips for
20 that period or for greater than 50% of its total miles for that
21 period. The person claiming the exemption shall make an
22 election at the time of purchase to use either the trips or
23 mileage method. Persons who purchased motor vehicles prior to
24 July 1, 2004 shall make an election to use either the trips or
25 mileage method and document that election in their books and
26 records. If no election is made under this subsection to use

1 the trips or mileage method, the person shall be deemed to have
2 chosen the mileage method. Any election to use either the trips
3 or mileage method will remain in effect for that motor vehicle
4 for any period for which the Department may issue a notice of
5 tax liability under this Act.

6 For purposes of determining qualifying trips or miles,
7 motor vehicles that carry persons or property for hire, even
8 just between points in Illinois, will be considered used for
9 hire in interstate commerce if the motor vehicle transports
10 persons whose journeys or property whose shipments originate or
11 terminate outside Illinois. ~~The exemption for motor vehicles~~
12 ~~used as rolling stock moving in interstate commerce may be~~
13 ~~claimed only for motor vehicles whose gross vehicle weight~~
14 ~~rating exceeds 16,000 pounds.~~ This definition applies to all
15 property purchased for the purpose of being attached to those
16 motor vehicles as a part thereof.

17 (d) Beginning July 1, 2004, "use as rolling stock moving in
18 interstate commerce" in paragraphs (12) and (13) of Section 2-5
19 occurs for trailers, as defined in Section 1-209 of the
20 Illinois Vehicle Code, semitrailers as defined in Section 1-187
21 of the Illinois Vehicle Code, and pole trailers as defined in
22 Section 1-161 of the Illinois Vehicle Code, when during a
23 12-month period the rolling stock has carried persons or
24 property for hire in interstate commerce for greater than 50%
25 of its total trips for that period or for greater than 50% of
26 its total miles for that period. The person claiming the

1 exemption for a trailer or trailers that will not be dedicated
2 to a motor vehicle or group of motor vehicles shall make an
3 election at the time of purchase to use either the trips or
4 mileage method. Persons who purchased trailers prior to July 1,
5 2004 that are not dedicated to a motor vehicle or group of
6 motor vehicles shall make an election to use either the trips
7 or mileage method and document that election in their books and
8 records. If no election is made under this subsection to use
9 the trips or mileage method, the person shall be deemed to have
10 chosen the mileage method. Any election to use either the trips
11 or mileage method will remain in effect for that trailer for
12 any period for which the Department may issue a notice of tax
13 liability under this Act.

14 For purposes of determining qualifying trips or miles,
15 trailers, semitrailers, or pole trailers that carry property
16 for hire, even just between points in Illinois, will be
17 considered used for hire in interstate commerce if the
18 trailers, semitrailers, or pole trailers transport property
19 whose shipments originate or terminate outside Illinois. This
20 definition applies to all property purchased for the purpose of
21 being attached to those trailers, semitrailers, or pole
22 trailers as a part thereof. In lieu of a person providing
23 documentation regarding the qualifying use of each individual
24 trailer, semitrailer, or pole trailer, that person may document
25 such qualifying use by providing documentation of the
26 following:

1 (1) If a trailer, semitrailer, or pole trailer is
2 dedicated to a motor vehicle that qualifies as rolling
3 stock moving in interstate commerce under subsection (c) of
4 this Section, then that trailer, semitrailer, or pole
5 trailer qualifies as rolling stock moving in interstate
6 commerce under this subsection.

7 (2) If a trailer, semitrailer, or pole trailer is
8 dedicated to a group of motor vehicles that all qualify as
9 rolling stock moving in interstate commerce under
10 subsection (c) of this Section, then that trailer,
11 semitrailer, or pole trailer qualifies as rolling stock
12 moving in interstate commerce under this subsection.

13 (3) If one or more trailers, semitrailers, or pole
14 trailers are dedicated to a group of motor vehicles and not
15 all of those motor vehicles in that group qualify as
16 rolling stock moving in interstate commerce under
17 subsection (c) of this Section, then the percentage of
18 those trailers, semitrailers, or pole trailers that
19 qualifies as rolling stock moving in interstate commerce
20 under this subsection is equal to the percentage of those
21 motor vehicles in that group that qualify as rolling stock
22 moving in interstate commerce under subsection (c) of this
23 Section to which those trailers, semitrailers, or pole
24 trailers are dedicated. However, to determine the
25 qualification for the exemption provided under this item
26 (3), the mathematical application of the qualifying

1 percentage to one or more trailers, semitrailers, or pole
2 trailers under this subpart shall not be allowed as to any
3 fraction of a trailer, semitrailer, or pole trailer.

4 (Source: P.A. 93-23, eff. 6-20-03; 93-1033, eff. 9-3-04.)

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