

SB3164



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB3164

Introduced 2/9/2010, by Sen. Kyle McCarter

SYNOPSIS AS INTRODUCED:

35 ILCS 105/3-30

from Ch. 120, par. 439.3-30

Amends the Use Tax Act. Makes a technical change in a Section concerning graphic arts production.

LRB096 19698 HLH 35101 b

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Use Tax Act is amended by changing Section
5 3-30 as follows:

6 (35 ILCS 105/3-30) (from Ch. 120, par. 439.3-30)

7 Sec. 3-30. Graphic arts production. For the purposes of
8 this Act, "graphic arts production" means the ~~the~~ production of
9 tangible personal property for wholesale or retail sale or
10 lease by means of printing, including ink jet printing, by one
11 or more of the processes described in Groups 323110 through
12 323122 of Subsector 323, Groups 511110 through 511199 of
13 Subsector 511, and Group 512230 of Subsector 512 of the North
14 American Industry Classification System published by the U.S.
15 Office of Management and Budget, 1997 edition. Graphic arts
16 production does not include (i) the transfer of images onto
17 paper or other tangible personal property by means of
18 photocopying or (ii) final printed products in electronic or
19 audio form, including the production of software or
20 audio-books. For purposes of this Section, persons engaged
21 primarily in the business of printing or publishing newspapers
22 or magazines that qualify as newsprint and ink, by one or more
23 of the processes described in Groups 511110 through 511199 of

1 subsector 511 of the North American Industry Classification
2 System published by the U.S. Office of Management and Budget,
3 1997 edition, are deemed to be engaged in graphic arts
4 production.

5 (Source: P.A. 96-116, eff. 7-31-09.)