



Rep. Dave Winters

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09700HB1090ham001

LRB097 06439 HLH 53168 a

1 AMENDMENT TO HOUSE BILL 1090

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 1090 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Aircraft Use Tax Law is amended by changing  
5 Section 10-15 as follows:

6 (35 ILCS 157/10-15)

7 Sec. 10-15. Tax imposed. A tax is hereby imposed on the  
8 privilege of using, in this State, any aircraft as defined in  
9 Section 3 of the Illinois Aeronautics Act acquired by gift,  
10 transfer, or purchase after June 30, 2003. This tax does not  
11 apply (i) if the use of the aircraft is otherwise taxed under  
12 the Use Tax Act; (ii) if the aircraft is bought and used by a  
13 governmental agency or a society, association, foundation, or  
14 institution organized and operated exclusively for charitable,  
15 religious, or educational purposes; (iii) if the use of the  
16 aircraft is not subject to the Use Tax Act by reason of

1 subsection (a), (b), (c), (d), or (e) of Section 3-55 of that  
2 Act dealing with the prevention of actual or likely multistate  
3 taxation; ~~or~~ (iv) if the transfer is a gift to a beneficiary in  
4 the administration of an estate and the beneficiary is a  
5 surviving spouse; (v) if the transfer is between family  
6 members; or (vi) if the transfer is between divisions within  
7 the same corporation. For purposes of this Section "family  
8 member" means mother, father, grandmother, grandfather, son,  
9 daughter, grandson, granddaughter, sibling, aunt, uncle,  
10 niece, nephew, or cousin. The rate of tax shall be 6.25% of the  
11 selling price for each purchase of aircraft that qualifies  
12 under this Law. For purposes of calculating the tax due under  
13 this Law when an aircraft is acquired by gift or transfer, the  
14 tax shall be imposed on the fair market value of the aircraft  
15 on the date the aircraft is acquired or the date the aircraft  
16 is brought into the State, whichever is later. Tax shall be  
17 imposed on the selling price of an aircraft acquired through  
18 purchase. However, the selling price shall not be less than the  
19 fair market value of the aircraft on the date the aircraft is  
20 purchased or the date the aircraft is brought into the State,  
21 whichever is later.

22 (Source: P.A. 93-24, eff. 6-20-03.)".