



## 99TH GENERAL ASSEMBLY

### State of Illinois

2015 and 2016

HB4546

by Rep. David Reis

#### SYNOPSIS AS INTRODUCED:

35 ILCS 115/3-9 new  
35 ILCS 120/1t new

Amends the Service Occupation Tax Act and the Retailers' Occupation Tax Act. Provides that, by March 1, 2017, and by March 1 of each year thereafter, each business located in an enterprise zone may apply with the Department of Commerce and Economic Opportunity for a rebate in an amount not to exceed 1% of the amount the tax paid by the business under the Acts during the previous calendar year for the purchase of tangible personal property from a retailer or serviceman located in Illinois. Provides that the Department of Commerce and Economic Opportunity shall pay the rebates from moneys appropriated for that purpose. Effective immediately.

LRB099 16909 HLH 41256 b

FISCAL NOTE ACT  
MAY APPLY

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 Service Occupation Tax Act is amended by  
5 adding Section 3-9 as follows:

6 (35 ILCS 115/3-9 new)

7 Sec. 3-9. Rebate to businesses in enterprise zones.  
8 Notwithstanding any other provision of law, by March 1, 2017,  
9 and by March 1 of each year thereafter, each business located  
10 in an enterprise zone may apply with the Department of Commerce  
11 and Economic Opportunity for a rebate in an amount not to  
12 exceed 1% of the amount the tax paid by the business under this  
13 Act during the previous calendar year for the purchase of  
14 tangible personal property from a serviceman located in  
15 Illinois. The Department of Commerce and Economic Opportunity  
16 shall pay the rebates from moneys appropriated for that  
17 purpose.

18 Section 10. The Retailers' Occupation Tax Act is amended by  
19 adding Section 1t as follows:

20 (35 ILCS 120/1t new)

21 Sec. 1t. Rebate to businesses in enterprise zones.

1 Notwithstanding any other provision of law, by March 1, 2017,  
2 and by March 1 of each year thereafter, each business located  
3 in an enterprise zone may apply with the Department of Commerce  
4 and Economic Opportunity for a rebate in an amount not to  
5 exceed 1% of the amount the tax paid by the business under this  
6 Act during the previous calendar year for the purchase of  
7 tangible personal property from a retailer located in Illinois.  
8 The Department of Commerce and Economic Opportunity shall pay  
9 the rebates from moneys appropriated for that purpose.

10 Section 99. Effective date. This Act takes effect upon  
11 becoming law.