

# SB0514



## 99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

SB0514

Introduced 1/28/2015, by Sen. John J. Cullerton

### SYNOPSIS AS INTRODUCED:

35 ILCS 143/10-15

Amends the Tobacco Products Tax Act of 1995. Makes a technical change in a Section concerning sales of tobacco products that are exempt from the tax imposed by the Act.

LRB099 03081 HLH 23089 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 Tobacco Products Tax Act of 1995 is amended  
5 by changing Section 10-15 as follows:

6 (35 ILCS 143/10-15)

7 Sec. 10-15. Exempt sales. Purchases of tobacco products  
8 other than little cigars by wholesalers who will not sell the  
9 ~~the~~ product at retail are exempt from the tax imposed by this  
10 Act. Purchases of tobacco products other than little cigars by  
11 wholesalers and retailers for delivery of the product outside  
12 Illinois are exempt from the tax imposed by this Act. The  
13 wholesaler or retailer making the exempt sale of tobacco  
14 products other than little cigars shall document this exemption  
15 by obtaining a certification from the purchaser containing the  
16 seller's name and address, the purchaser's name and address,  
17 the date of purchase, the purchaser's signature, the  
18 purchaser's tobacco products tax license number, if  
19 applicable, and a statement that the purchaser is purchasing  
20 for resale other than for sale to consumers or is purchasing  
21 for delivery outside of Illinois.

22 (Source: P.A. 98-273, eff. 8-9-13.)