

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED REPEALER

- 1) Heading of the Part: County Water Commission Use Tax
- 2) Code Citation: 86 Ill. Adm. Code 650
- 3)

<u>Section Numbers:</u>	<u>Proposed Actions:</u>
650.101	Repeal
650.105	Repeal
650.110	Repeal
650.115	Repeal
650.120	Repeal
- 4) Statutory Authority: Implementing Section 4(d) of the Water Commission Act of 1985 (Ill. Rev. Stat. 1989, ch. 111 2/3, par. 254(d) and authorized by Section 39b3 of the Civil Administrative Code of Illinois (Ill. Rev. Stat. 1989, ch. 127, par. 39b3).
- 5) A Complete Description of the Subjects and Issues Involved: This rulemaking repeals Part 650, County Water Commission Use Tax. Public Act 96-1389, effective June 29, 2010, terminated this tax on June 1, 2016.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this proposed rulemaking replace an emergency rule currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this proposed repealer contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part? No
- 11) Statement of Statewide Policy Objectives: These rules do not create or enlarge a mandate as described in Section 3(b) of the State Mandates Act.
- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Kimberly Rossini

ILLINOIS REGISTER

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Illinois Department of Revenue
Legal Services Office
101 West Jefferson
Springfield, Illinois 62794

(217) 782-7055
REV.GCO@illinois.gov

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not for profit corporations affected: None
 - B) Reporting, bookkeeping or other procedures required for compliance: None
 - C) Types of professional skills necessary for compliance: None
- 14) Small Business Impact Analysis: None
- 15) Regulatory Agenda on which this rulemaking was summarized: July 2023

The full text of the Proposed Repealer begins on the next page:

Section 650.101 Nature and Rate of the County Water Commission Use Tax

The board of commissioners of a county water commission may impose a tax upon the privilege of using, in the territory of the commission, any item of tangible personal property which is purchased outside the territory at retail from a retailer, and which is titled or registered with an agency of this State's government, at a rate of ¼% of the selling price of such tangible personal property within the territory, as "selling price" is defined in the "Use Tax Act" Such tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the territory. Such tax shall be collected by the Department of Revenue (Department) for a county water commission. Such tax must be paid to the State, or an exemption determination must be obtained from the Department of Revenue, before the title or certificate of registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the State agency with which, or the State officer with whom, the tangible personal property must be titled or registered if the Department and such State agency or State officer determine that this procedure will

ILLINOIS REGISTER

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expedite the processing of applications for title or registration. Section 4 of the Water Commission Act of 1985 (Ill. Rev. Stat. 1989, ch. 111 $\frac{2}{3}$, par. 254(d)).

(Source: Repealed at 48 Ill. Reg. _____, effective _____)

Section 650.105 Items Covered

Items which are titled or registered with the State are motor vehicles, aircraft, motorboats, sailboats exceeding 12 feet in length, snowmobiles, and implements of husbandry and special mobile equipment for which the owner decides to apply for an optional title. For the purposes of this Section:

- a) The term "motor vehicle" includes passenger cars, trucks, buses, motorcycles and any kind of vehicle which is required to be titled under the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 $\frac{1}{2}$, par. 1-146), (including house trailers for which a display certificate of title is required).
- b) The term "implement of husbandry" means:
Every vehicle designed and adapted exclusively for agricultural, horticultural, or livestock raising operations, including farm wagons, wagon trailers or like vehicles used in connection therewith, or for lifting or carrying an implement of husbandry provided that no farm wagon, wagon trailer or like vehicle having a gross weight of more than 36,000 pounds, shall be included hereunder. Section 1-130 of the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 $\frac{1}{2}$, par. 1-130).
- c) The term "special mobile equipment" means:
Every vehicle not designed or used primarily for the transportation of persons or property and only incidentally operated or moved over a highway, including but not limited to: ditch digging apparatus, well boring apparatus and road construction and maintenance machinery such as asphalt spreaders, bituminous mixers, bucket loaders, tractors other than truck tractors, ditches, levelling graders, finishing machines, motor graders, road rollers, scarifiers, earth moving carryalls and scrapers, power shovels and drag lines, and self-propelled cranes and earth moving equipment. The term does not include house trailers, dump trucks, truck mounted transit mixers, cranes or shovels, or other vehicles designed for the transportation of persons or property to which machinery has been attached. Section 1-191 of the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 $\frac{1}{2}$, par. 1-191).

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED REPEALER

(Source: Repealed at 48 Ill. Reg. _____, effective _____)

Section 650.110 Incorporation of Use Tax Regulations by Reference

To avoid needless repetition, the substance and provisions of all Use Tax Regulations (86 Ill. Adm. Code 150), (whether characterized as Rules, Articles, Subparts, Sections, or by some other designation), which are now in effect or which may hereafter be amended or promulgated, except Subpart A as it pertains to subject matter and rate; Subpart G as it pertains to registration of out-of-State retailers; Subpart M as it pertains to retailers and the use of a credit memorandum to discharge State or municipal tax liabilities, are incorporated herein by reference and made a part hereof.

(Source: Repealed at 48 Ill. Reg. _____, effective _____)

Section 650.115 Penalties, Interest and Procedures

All penalties (both civil and criminal), provisions concerning interest and procedures (such as the making of assessments, the venue and mode of conducting hearings, subpoenas, the filing, processing and disposition of claims, matters pertaining to judicial review and other procedural subjects), together with statutes of limitation, are the same under Section 4(d) of the Water Commission Act of 1985 as under the Use Tax Act (Ill. Rev. Stat. 1987, ch. 120, pars. 439.1 et seq.).

(Source: Repealed at 48 Ill. Reg. _____, effective _____)

Section 650.120 Effective Date

When a given County Water Commission Use Tax goes into effect, it applies to purchases made on or after the effective date of the ordinance imposing the tax. For this purpose, the date of the purchase is deemed to be the date of delivery of the property to the purchaser. The same rule applies when determining the effective date of an increase or decrease in the rate of the County Water Commission Use Tax.

(Source: Repealed at 48 Ill. Reg. _____, effective _____)