

SBOL1103

**96th General Assembly
State of Illinois
2008-2009**

Introduced by Senator Phillip A. Garee

Introduced February 15, 2009

Synopsis as Introduced

Creates the Northern Illinois University Memorial Fund Act. Allocates funding to construct a memorial on the campus of Northern Illinois University for the purpose of commemorating the events of February 14, 2008. Requires the Northern Illinois University Board of Trustees and their designees to approve design and construction of the memorial. Establishes the Memorial Fund Tax. Stipulates that the tax will expire upon completion and payment of the memorial.

A BILL FOR

1 AN ACT to create the Northern Illinois University Memorial Fund, relating to education.

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

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5 30 ILCS 105/5.714 (new)

6
7 Section I. Creates Fund

8 Creates the Northern Illinois University Memorial Fund. Moneys shall be distributed by the State
9 of Illinois directly to the fund. Administration of the Northern Illinois University Memorial Fund
10 shall be overseen by the Northern Illinois University Board of Trustees.

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12 Section II. Purpose of Funds

13 The funds shall be used for the construction of a memorial on the campus of Northern Illinois
14 University in DeKalb, Illinois commemorating the events of February 14, 2008. The memorial
15 design shall be approved by the Northern Illinois University Board of Trustees or their
16 designees. The Northern Illinois University Board of Trustees shall make all plans, timelines,
17 and contracts available to the public.

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19 Section III. Memorial Components

20 The memorial shall have two components: a structure by the east entrance of Cole Hall, and the
21 reconstruction of Cole Hall. Reconstruction of Cole Hall shall include: at least one lecture hall
22 with a maximum capacity of five hundred (500), additional class space as deemed necessary by
23 the Northern Illinois University Board of Trustees or their designees, and an indoor memorial
24 hall to be overseen by the Northern Illinois University Board of Trustees or their designees. The
25 official memorial shall include, but is not limited to the preceding requirements. Memorial plans
26 shall be approved by the Northern Illinois University Board of Trustees.

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28 Section IV. Restrictions

29 Funds hereby allocated shall be used exclusively for the purpose of designing and constructing
30 the Northern Illinois University Memorial.

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32 Section V. Contractors

33 All construction contracts awarded in connection with the Northern Illinois University Memorial
34 Fund shall be in compliance with all State and Federal contract bidding rules.

35
36 35 ILCS 174 (new)

37
38 Section I. Creates the Memorial Fund Tax.

39
40 Section II. Definitions

41 For the purpose of this Act, unless otherwise required by the context:

- 42 a. "Person" is defined as any natural individual, firm, partnership, association, joint
43 stock company, joint adventure, public or private corporation, however formed,
44 limited liability company, or a receiver, executor, administrator, trustee, guardian, or
45 other representative appointed by order of any court.
46 b. "Department" means the Illinois Department of Revenue.

- 47 c. "Ammunition" means any cartridge cases, primers, bullets, or propellant designed for
48 use in any firearm.
49 d. "Sale" means any transfer, exchange or barter in any manner or by any means
50 whatsoever for a consideration, and includes and means all sales by any person.
51 e. "Distributor" means any person engaged in the business of selling ammunition in this
52 State.
53 f. "Tax" means any tax or tax rate imposed by this Act.
54 g. "NIU" means Northern Illinois University.
55 h. "blank cartridge" means any ammunition containing a charge, but no bullet.
56 i. "war re-enactor group" any organization whose primary purpose is to re-enact battle
57 in this State and possesses a permit to engage in such re-enactments.
58

59 Section III. Rate of Tax

60 A tax is imposed upon the privilege of purchasing ammunition in this State, at a rate of five
61 percent (5%) of the purchasing price. The amount of the tax shall be added to the price of the
62 ammunition sold by the distributor.
63

64 Section IV. Tax Collection

65 The tax hereby imposed shall be collected by distributors authorized to engage in ammunitions
66 sales in this State. For the purposes of identifying the tax to the buyer, the words, "NIU
67 Memorial" with associated tax amount shall appear on each purchase receipt.
68

69 Section V. Tax Reporting

70 All distributors shall report and pay collected taxes to the Department annually. A return must be
71 filed with the Department declaring the amount in taxes collected. Failure to file or falsifying a
72 return will be cause for the Department to pursue action under the Uniform Penalty and Interest
73 Act.
74

75 Section V. Exemption from Sales Tax

76 The purchase of ammunition shall not be subject to local, municipal, county, or state sales taxes.
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78 Section VI. Exemptions

79 The following purchases are exempt from the tax:

- 80 a. Purchases of blank cartridges and gun powder by war re-enactment organizations
81 with valid permits for re-enactments.
82 b. Purchases of ammunition by officers of the peace and their departments for the
83 purpose of carrying out their official duties.
84 c. Purchases of ammunition by the Armed Services.
85

86 Section VII. Violations

87 It shall be unlawful for any distributor to withhold, assume, absorb, or refund taxes imposed on
88 the buyer by this Act. Any person violating provisions of this Section within this State shall be
89 guilty of a Class B misdemeanor.
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91 Section VIII. Distribution of Collected Taxes

92 The Department shall distribute collected taxes and fines imposed in relation to this Act to the
93 Northern Illinois University Memorial Fund for the purpose outlined in this Act.

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95 Section IX. Sunset and Expiration

96 Upon completion and payment of the Northern Illinois University Memorial, the tax, fines, and
97 penalties outlined in this Act shall expire. The Department will refund any excess taxes, fines,
98 and penalties to the distributor.

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100 Section X. Enactment

101 This bill will go into effect six months after signature of the Governor of the State of Illinois.