

1 AN ACT in relation to taxation.

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 changing Section 8 as follows:

6 (35 ILCS 115/8) (from Ch. 120, par. 439.108)

7 Sec. 8. Tax constitutes debt owed by supplier. The tax  
8 herein required to be collected by any supplier pursuant to  
9 this Act, and any such tax collected by any supplier, shall  
10 constitute a debt owed by the supplier to this State.

11 (Source: Laws 1961, p. 1745.)