

121. SALES TAX

We will seek legislation to:

1. Remove the Retailer's Occupation Tax (ROT) and the Use Tax from sales of LP gas used primarily in production agriculture.
2. Remove the ROT and the Use Tax from sales of feeds, including hay when sold by farmers to feed livestock including horses and poultry for marketing, or for producing dairy products or eggs or other consumer by-products.
3. Eliminate the practice of charging state sales tax on motor fuel.

We support agricultural exemptions in Illinois state sales tax codes.