

1 AN ACT with respect to utility taxes.

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

4 Section 5. The Telecommunications Infrastructure  
5 Maintenance Fee Act is amended by changing Section 27.5 as  
6 follows:

7 (35 ILCS 635/27.5)

8 Sec. 27.5. Books and records ~~Reeords~~. Every  
9 telecommunications retailer under this Act shall keep books,  
10 records, papers, and other documents that are adequate to  
11 reflect the information which such telecommunications  
12 retailers are required by this Act to report to the  
13 Department by filing monthly returns with the Department. All  
14 books and records and other papers and documents required by  
15 this Act to be kept shall be kept in the English language and  
16 shall, at all times during business hours of the day, be  
17 subject to inspection by the Department or its duly  
18 authorized agents and employees. Books and records reflecting  
19 gross charges received during any period with respect to  
20 which the Department is authorized to establish liability as  
21 provided by this Act shall be preserved until the expiration  
22 of such period unless the Department, in writing, authorizes  
23 their destruction or disposal at an earlier date.

24 The Department may, upon written authorization of the  
25 Director, destroy any returns or any records, papers, or  
26 memoranda pertaining to such returns upon the expiration of  
27 any period covered by such returns with respect to which the  
28 Department is authorized to establish liability.

29 (Source: P.A. 90-562, eff. 12-16-97.)