

AN ACT concerning State government.

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

Section 5. The Gas Use Tax Law is amended by changing Section 5-40 as follows:

(35 ILCS 173/5-40)

Sec. 5-40. Incorporation of applicable Sections. The Department shall have full power to administer and enforce this Law; to collect all taxes, penalties, and interest due hereunder; to dispose of taxes, penalties, and interest so collected in the manner hereinafter provided; and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty, or interest hereunder. In the administration of, and compliance with, this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers, and duties, be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 2, 4, 5, 6, 7, 9 (except provisions relating to transaction returns and except that the due date for returns shall be the 15th day of each month for the preceding calendar month), 10, 11, 12, 12a, 12b, 13, 14, 15,

18, 19, 20, 21, and 22 of the Use Tax Act, and are not inconsistent with this Section, as fully as if those provisions were set forth herein.

Notwithstanding any other provision of this Chapter, a business enterprise classified under Standard Industrial Code (SIC) 3221 that (i) was located, on or before November 1, 2005, in an enterprise zone certified by the Department of Commerce and Economic Opportunity, (ii) was eligible for an exemption under item (1) of Section 5-50 of this Act for the entire period of November 1, 2005, through October 31, 2008, (iii) was entitled to a refund of at least \$75,000 during any 6-month period between November 1, 2005 and October 31, 2008, and (iv) paid the tax due under this Act for the period from November 1, 2005 through October 31, 2008, may request that the public utility file an amended return or returns with the Department reflecting the entire credit due to the business enterprise, and the utility shall file that amended return or returns. The business enterprise must make a written request to the public utility within 15 days after the effective date of this amendatory Act of the 96th General Assembly. The utility must file the amended return or returns within 45 days after receiving the request.

(Source: P.A. 93-31, eff. 10-1-03.)

Section 99. Effective date. This Act takes effect upon becoming law.