



Rep. Avery Bourne

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LRB100 08285 HLH 22475 a

1 AMENDMENT TO HOUSE BILL 2359

2 AMENDMENT NO. _____. Amend House Bill 2359 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Enterprise Zone Act is amended by
5 changing Sections 4, 4.1, 5.1, 5.2, 5.3, and 8.1 as follows:

6 (20 ILCS 655/4) (from Ch. 67 1/2, par. 604)

7 Sec. 4. Qualifications for Enterprise Zones.

8 (1) An area is qualified to become an enterprise zone
9 which:

10 (a) is a contiguous area, provided that a zone area may
11 exclude wholly surrounded territory within its boundaries;

12 (b) comprises a minimum of one-half square mile and not
13 more than 12 square miles, or 15 square miles if the zone
14 is located within the jurisdiction of 4 or more counties or
15 municipalities, in total area, exclusive of lakes and
16 waterways; however, in such cases where the enterprise zone

1 is a joint effort of three or more units of government, or
2 two or more units of government if situated in a township
3 which is divided by a municipality of 1,000,000 or more
4 inhabitants, and where the certification has been in effect
5 at least one year, the total area shall comprise a minimum
6 of one-half square mile and not more than thirteen square
7 miles in total area exclusive of lakes and waterways;

8 (c) (blank);

9 (d) (blank);

10 (e) is (1) entirely within a municipality or (2)
11 entirely within the unincorporated areas of a county,
12 except where reasonable need is established for such zone
13 to cover portions of more than one municipality or county
14 or (3) both comprises (i) all or part of a municipality and
15 (ii) an unincorporated area of a county; and

16 (f) meets 3 or more of the following criteria:

17 (1) all or part of the local labor market area has
18 had an annual average unemployment rate of at least
19 120% of the State's annual average unemployment rate
20 for the most recent calendar year or the most recent
21 fiscal year as reported by the Department of Employment
22 Security;

23 (2) designation will result in the development of
24 substantial employment opportunities by creating or
25 retaining a minimum aggregate of 1,000 full-time
26 equivalent jobs due to an aggregate investment of

1 \$100,000,000 or more, and will help alleviate the
2 effects of poverty and unemployment within the local
3 labor market area;

4 (3) all or part of the local labor market area has
5 a poverty rate of at least 20% according to the latest
6 federal decennial census, 50% or more of children in
7 the local labor market area participate in the federal
8 free lunch program according to reported statistics
9 from the State Board of Education, or 20% or more
10 households in the local labor market area receive food
11 stamps according to the latest federal decennial
12 census;

13 (4) an abandoned coal mine or a brownfield (as
14 defined in Section 58.2 of the Environmental
15 Protection Act) is located in the proposed zone area,
16 or all or a portion of the proposed zone was declared a
17 federal disaster area in the 3 years preceding the date
18 of application;

19 (5) the local labor market area contains a presence
20 of large employers that have downsized over the years,
21 the labor market area has experienced plant closures in
22 the 5 years prior to the date of application affecting
23 more than 50 workers, or the local labor market area
24 has experienced State or federal facility closures in
25 the 5 years prior to the date of application affecting
26 more than 50 workers;

1 (6) based on data from Multiple Listing Service
2 information or other suitable sources, the local labor
3 market area contains a high floor vacancy rate of
4 industrial or commercial properties, vacant or
5 demolished commercial and industrial structures are
6 prevalent in the local labor market area, or industrial
7 structures in the local labor market area are not used
8 because of age, deterioration, relocation of the
9 former occupants, or cessation of operation;

10 (7) the applicant demonstrates a substantial plan
11 for using the designation to improve the State and
12 local government tax base, including income, sales,
13 and property taxes, including a plan for disposal of
14 publicly-owned real property by the methods described
15 in Section 10 of this Act;

16 (8) significant public infrastructure is present
17 in the local labor market area in addition to a plan
18 for infrastructure development and improvement;

19 (9) high schools or community colleges located
20 within the local labor market area are engaged in ACT
21 Work Keys, Manufacturing Skills Standard
22 Certification, or other industry-based credentials
23 that prepare students for careers; or

24 (10) the change in equalized assessed valuation of
25 industrial and/or commercial properties in the 5 years
26 prior to the date of application is equal to or less

1 than 50% of the State average change in equalized
2 assessed valuation for industrial and/or commercial
3 properties, as applicable, for the same period of time.

4 As provided in Section 10-5.3 of the River Edge
5 Redevelopment Zone Act, upon the expiration of the term of each
6 River Edge Redevelopment Zone in existence on the effective
7 date of this amendatory Act of the 97th General Assembly, that
8 River Edge Redevelopment Zone will become available for its
9 previous designee or a new applicant to compete for designation
10 as an enterprise zone. No preference for designation will be
11 given to the previous designee of the zone.

12 (2) Any criteria established by the Department or by law
13 which utilize the rate of unemployment for a particular area
14 shall provide that all persons who are not presently employed
15 and have exhausted all unemployment benefits shall be
16 considered unemployed, whether or not such persons are actively
17 seeking employment.

18 (Source: P.A. 97-905, eff. 8-7-12.)

19 (20 ILCS 655/4.1)

20 Sec. 4.1. Department recommendations.

21 (a) For all applications that qualify under Section 4 of
22 this Act, the Department shall issue recommendations by
23 assigning a score to each applicant. The scores will be
24 determined by the Department, based on the extent to which an
25 applicant meets the criteria points under subsection (f) of

1 Section 4 of this Act. Scores will be determined using the
2 following scoring system:

3 (1) Up to 50 points for the extent to which the
4 applicant meets or exceeds the criteria in item (1) of
5 subsection (f) of Section 4 of this Act, with points
6 awarded according to the severity of the unemployment.

7 (2) Up to 50 points for the extent to which the
8 applicant meets or exceeds the criteria in item (2) of
9 subsection (f) of Section 4 of this Act, with points
10 awarded in accordance with the number of jobs created and
11 the aggregate amount of investment promised. The
12 Department may award partial points on a pro-rata basis
13 under this paragraph (2) if the applicant demonstrates
14 specific job creation and investment below the thresholds
15 set forth in item (2) of subsection (f) of Section 4.

16 (3) Up to 40 points for the extent to which the
17 applicant meets or exceeds the criteria in item (3) of
18 subsection (f) of Section 4 of this Act, with points
19 awarded in accordance with the severity of the unemployment
20 rate according to the latest federal decennial census.

21 (4) Up to 30 points for the extent to which the
22 applicant meets or exceeds the criteria in item (4) of
23 subsection (f) of Section 4 of this Act, with points
24 awarded in accordance with the severity of the
25 environmental impact of the abandoned coal mine,
26 brownfield, or federal disaster area.

1 (5) Up to 50 points for the extent to which the
2 applicant meets or exceeds the criteria in item (5) of
3 subsection (f) of Section 4 of this Act, with points
4 awarded in accordance with the severity of the applicable
5 facility closures or downsizing.

6 (6) Up to 40 points for the extent to which the
7 applicant meets or exceeds the criteria in item (6) of
8 subsection (f) of Section 4 of this Act, with points
9 awarded in accordance with the severity and extent of the
10 high floor vacancy or deterioration.

11 (7) Up to 30 points for the extent to which the
12 applicant meets or exceeds the criteria in item (7) of
13 subsection (f) of Section 4 of this Act, with points
14 awarded in accordance with the extent to which the
15 application addresses a plan to improve the State and local
16 government tax base, including a plan for disposal of
17 publicly-owned real property.

18 (8) Up to 50 points for the extent to which the
19 applicant meets or exceeds the criteria in item (8) of
20 subsection (f) of Section 4 of this Act, with points
21 awarded in accordance with the existence of significant
22 public infrastructure.

23 (9) Up to 40 points for the extent to which the
24 applicant meets or exceeds the criteria in item (9) of
25 subsection (f) of Section 4 of this Act, with points
26 awarded in accordance with the extent to which educational

1 programs exist for career preparation.

2 (10) Up to 40 points for the extent to which the
3 applicant meets or exceeds the criteria in item (10) of
4 subsection (f) of Section 4 of this Act, with points
5 awarded according to the severity of the change in
6 equalized assessed valuation.

7 (11) In awarding points under paragraphs (1) through
8 (10), the Department may adjust the scoring for applicants
9 that are located entirely within a county with a population
10 of less than 300,000 if the Department finds that the
11 designation will help to alleviate the effects of poverty
12 and unemployment within the proposed enterprise zone.

13 (b) After assigning a score for each of the individual
14 criteria using the point system as described in subsection (a),
15 the Department shall then take the sum of the scores for each
16 applicant and assign a final score. The Department shall then
17 submit this information to the Board, as required in subsection
18 (c) of Section 5.2, as its recommendation.

19 (Source: P.A. 97-905, eff. 8-7-12; 98-109, eff. 7-25-13.)

20 (20 ILCS 655/5.1) (from Ch. 67 1/2, par. 606)

21 Sec. 5.1. Application to Department.

22 (a) A county or municipality which has adopted an ordinance
23 designating an area as an enterprise zone shall make written
24 application to the Department to have such proposed enterprise
25 zone certified by the Department as an Enterprise Zone. The

1 application shall include:

2 (i) a certified copy of the ordinance designating the
3 proposed zone;

4 (ii) a map of the proposed enterprise zone, showing
5 existing streets and highways;

6 (iii) an analysis, and any appropriate supporting
7 documents and statistics, demonstrating that the proposed
8 zone area is qualified in accordance with Section 4;

9 (iv) a statement detailing any tax, grant, and other
10 financial incentives or benefits, and any programs, to be
11 provided by the municipality or county to business
12 enterprises within the zone, other than those provided in
13 the designating ordinance, which are not to be provided
14 throughout the municipality or county;

15 (v) a statement setting forth the economic development
16 and planning objectives for the zone;

17 (vi) a statement describing the functions, programs,
18 and services to be performed by designated zone
19 organizations within the zone;

20 (vii) an estimate of the economic impact of the zone,
21 considering all of the tax incentives, financial benefits
22 and programs contemplated, upon the revenues of the
23 municipality or county;

24 (viii) a transcript of all public hearings on the zone;

25 (ix) in the case of a joint application, a statement
26 detailing the need for a zone covering portions of more

1 than one municipality or county and a description of the
2 agreement between joint applicants; and

3 (x) such additional information as the Department by
4 regulation may require.

5 (b) The Department may provide for provisional
6 certification of substantially complete applications pending
7 the receipt of any of the items identified in subsection (a) of
8 this Section or any additional information requested by the
9 Department.

10 (Source: P.A. 82-1019.)

11 (20 ILCS 655/5.2) (from Ch. 67 1/2, par. 607)

12 Sec. 5.2. Department Review of Enterprise Zone
13 Applications.

14 (a) All applications which are to be considered and acted
15 upon by the Department during a calendar year must be received
16 by the Department no later than December 31 of the preceding
17 calendar year.

18 Any application received after December 31 of any calendar
19 year shall be held by the Department for consideration and
20 action during the following calendar year.

21 Each enterprise zone application shall include a specific
22 definition of the applicant's local labor market area.

23 (a-5) The Department shall, no later than July 31, 2013,
24 develop an application process for an enterprise zone
25 application. The Department has emergency rulemaking authority

1 for the purpose of application development only until 12 months
2 after the effective date of this amendatory Act of the 97th
3 General Assembly.

4 (b) Upon receipt of an application from a county or
5 municipality the Department shall review the application to
6 determine whether the designated area qualifies as an
7 enterprise zone under Section 4 of this Act.

8 (c) No later than June 30, the Department shall notify all
9 applicant municipalities and counties of the Department's
10 determination of the qualification of their respective
11 designated enterprise zone areas, and shall send qualifying
12 applications, including the applicant's scores for items (1)
13 through (10) of subsection (a) of Section 4.1 and the
14 applicant's final score under that Section, to the Board for
15 the Board's consideration, along with supporting documentation
16 of the basis for the Department's decision.

17 (d) If any such designated area is found to be qualified to
18 be an enterprise zone by the Department under subsection (c) of
19 this Section, the Department shall, no later than July 15, send
20 a letter of notification to each member of the General Assembly
21 whose legislative district or representative district contains
22 all or part of the designated area and publish a notice in at
23 least one newspaper of general circulation within the proposed
24 zone area to notify the general public of the application and
25 their opportunity to comment. Such notice shall include a
26 description of the area and a brief summary of the application

1 and shall indicate locations where the applicant has provided
2 copies of the application for public inspection. The notice
3 shall also indicate appropriate procedures for the filing of
4 written comments from zone residents, business, civic and other
5 organizations and property owners to the Department. The
6 Department and the Board may consider written comments
7 submitted pursuant to this Section or any other information
8 regarding a pending enterprise zone application submitted
9 after the deadline for enterprise zone application and received
10 prior to the Board's decision on all pending applications.

11 (e) (Blank).

12 (f) (Blank).

13 (g) (Blank).

14 (h) (Blank).

15 (Source: P.A. 97-905, eff. 8-7-12; 98-109, eff. 7-25-13.)

16 (20 ILCS 655/5.3) (from Ch. 67 1/2, par. 608)

17 Sec. 5.3. Certification of Enterprise Zones; effective
18 date.

19 (a) Certification of Board-approved designated Enterprise
20 Zones shall be made by the Department by certification of the
21 designating ordinance. The Department shall promptly issue a
22 certificate for each Enterprise Zone upon approval by the
23 Board. The certificate shall be signed by the Director of the
24 Department, shall make specific reference to the designating
25 ordinance, which shall be attached thereto, and shall be filed

1 in the office of the Secretary of State. A certified copy of
2 the Enterprise Zone Certificate, or a duplicate original
3 thereof, shall be recorded in the office of recorder of deeds
4 of the county in which the Enterprise Zone lies.

5 (b) An Enterprise Zone certified prior to January 1, 2016
6 or on or after January 1, 2017 shall be effective on January 1
7 of the first calendar year after Department certification. An
8 Enterprise Zone certified on or after January 1, 2016 and on or
9 before December 31, 2016 shall be effective on the date of the
10 Department's certification. The Department shall transmit a
11 copy of the certification to the Department of Revenue, and to
12 the designating municipality or county.

13 Upon certification of an Enterprise Zone, the terms and
14 provisions of the designating ordinance shall be in effect, and
15 may not be amended or repealed except in accordance with
16 Section 5.4.

17 (c) With the exception of Enterprise Zones scheduled to
18 expire before December 31, 2018, an Enterprise Zone designated
19 before the effective date of this amendatory Act of the 97th
20 General Assembly shall be in effect for 30 calendar years, or
21 for a lesser number of years specified in the certified
22 designating ordinance. Notwithstanding the foregoing, any
23 Enterprise Zone in existence on the effective date of this
24 amendatory Act of the 98th General Assembly that has a term of
25 20 calendar years may be extended for an additional 10 calendar
26 years upon amendment of the designating ordinance by the

1 designating municipality or county and submission of the
2 ordinance to the Department. The amended ordinance must be
3 properly recorded in the Office of Recorder of Deeds of each
4 county in which the Enterprise Zone lies. Each Enterprise Zone
5 in existence on the effective date of this amendatory Act of
6 the 97th General Assembly that is scheduled to expire before
7 July 1, 2016 may have its termination date extended until July
8 1, 2016 upon amendment of the designating ordinance by the
9 designating municipality or county extending the termination
10 date to July 1, 2016 and submission of the ordinance to the
11 Department. The amended ordinance must be properly recorded in
12 the Office of Recorder of Deeds of each county in which the
13 Enterprise Zone lies. An Enterprise Zone designated on or after
14 the effective date of this amendatory Act of the 97th General
15 Assembly shall be in effect for a term of 15 calendar years, or
16 for a lesser number of years specified in the certified
17 designating ordinance. An enterprise zone designated on or
18 after the effective date of this amendatory Act of the 97th
19 General Assembly shall be subject to review by the Board after
20 13 years for an additional 10-year designation beginning on the
21 expiration date of the enterprise zone. During the review
22 process, the Board shall consider the costs incurred by the
23 State and units of local government as a result of tax benefits
24 received by the enterprise zone. Enterprise Zones shall
25 terminate at midnight of December 31 of the final calendar year
26 of the certified term, except as provided in Section 5.4.

1 (d) No more than 12 Enterprise Zones may be certified by
2 the Department in calendar year 1984, no more than 12
3 Enterprise Zones may be certified by the Department in calendar
4 year 1985, no more than 13 Enterprise Zones may be certified by
5 the Department in calendar year 1986, no more than 15
6 Enterprise Zones may be certified by the Department in calendar
7 year 1987, and no more than 20 Enterprise Zones may be
8 certified by the Department in calendar year 1990. Except as
9 otherwise provided, in ~~in~~ other calendar years, no more than 13
10 Enterprise Zones may be certified by the Department. In
11 calendar year 2017, the Department may certify an additional 25
12 Enterprise Zones. The Department may also designate up to 8
13 additional Enterprise Zones outside the regular application
14 cycle if warranted by the extreme economic circumstances as
15 determined by the Department. The Department may also designate
16 one additional Enterprise Zone outside the regular application
17 cycle if an aircraft manufacturer agrees to locate an aircraft
18 manufacturing facility in the proposed Enterprise Zone.
19 Notwithstanding any other provision of this Act, no more than
20 89 Enterprise Zones may be certified by the Department for the
21 10 calendar years commencing with 1983. The 7 additional
22 Enterprise Zones authorized by Public Act 86-15 shall not lie
23 within municipalities or unincorporated areas of counties that
24 abut or are contiguous to Enterprise Zones certified pursuant
25 to this Section prior to June 30, 1989. The 7 additional
26 Enterprise Zones (excluding the additional Enterprise Zone

1 which may be designated outside the regular application cycle)
2 authorized by Public Act 86-1030 shall not lie within
3 municipalities or unincorporated areas of counties that abut or
4 are contiguous to Enterprise Zones certified pursuant to this
5 Section prior to February 28, 1990. Beginning in calendar year
6 2004 and until December 31, 2008, one additional enterprise
7 zone may be certified by the Department. In any calendar year,
8 the Department may not certify more than 3 Zones located within
9 the same municipality. The Department may certify Enterprise
10 Zones in each of the 10 calendar years commencing with 1983.
11 The Department may not certify more than a total of 18
12 Enterprise Zones located within the same county (whether within
13 municipalities or within unincorporated territory) for the 10
14 calendar years commencing with 1983. Thereafter, the
15 Department may not certify any additional Enterprise Zones, but
16 may amend and rescind certifications of existing Enterprise
17 Zones in accordance with Section 5.4.

18 (e) Notwithstanding any other provision of law, if (i) the
19 county board of any county in which a current military base is
20 located, in part or in whole, or in which a military base that
21 has been closed within 20 years of the effective date of this
22 amendatory Act of 1998 is located, in part or in whole, adopts
23 a designating ordinance in accordance with Section 5 of this
24 Act to designate the military base in that county as an
25 enterprise zone and (ii) the property otherwise meets the
26 qualifications for an enterprise zone as prescribed in Section

1 4 of this Act, then the Department may certify the designating
2 ordinance or ordinances, as the case may be.

3 (f) Applications for Enterprise Zones that are scheduled to
4 expire in 2016, including Enterprise Zones that have been
5 extended until 2016 by this amendatory Act of the 97th General
6 Assembly, shall be submitted to the Department no later than
7 December 31, 2014. At that time, the Zone becomes available for
8 either the previously designated area or a different area to
9 compete for designation. No preference for designation as a
10 Zone will be given to the previously designated area.

11 For Enterprise Zones that are scheduled to expire on or
12 after January 1, 2017 and prior to January 1, 2022, an
13 application process shall begin 2 years prior to the year in
14 which the Zone expires. At that time, the Zone becomes
15 available for either the previously designated area or a
16 different area to compete for designation. For Enterprise Zones
17 that are scheduled to expire on or after January 1, 2022, an
18 application process shall begin 5 years prior to the year in
19 which the Zone expires. At that time, the Zone becomes
20 available for either the previously designated area or a
21 different area to compete for designation. No preference for
22 designation as a Zone will be given to the previously
23 designated area.

24 Each Enterprise Zone that reapplies for certification but
25 does not receive a new certification shall expire on its
26 scheduled termination date.

1 (Source: P.A. 98-109, eff. 7-25-13; 99-615, eff. 7-22-16.)

2 (20 ILCS 655/8.1)

3 Sec. 8.1. Accounting.

4 (a) Any business receiving tax incentives due to its
5 location within an Enterprise Zone or its designation as a High
6 Impact Business must annually report to the Department of
7 Revenue information reasonably required by the Department of
8 Revenue to enable the Department to verify and calculate the
9 total Enterprise Zone or High Impact Business tax benefits for
10 property taxes and taxes imposed by the State that are received
11 by the business, broken down by incentive category and
12 enterprise zone, if applicable. Reports will be due no later
13 than May 31 of each year and shall cover the previous calendar
14 year. The first report will be for the 2012 calendar year and
15 will be due no later than May 31, 2013. Failure to report data
16 shall ~~may~~ result in ineligibility to receive incentives. To the
17 extent that a business receiving tax incentives has obtained an
18 Enterprise Zone Building Materials Exemption Certificate or a
19 High Impact Business Building Materials Exemption Certificate,
20 that business is required to report those building materials
21 exemption benefits only under subsection (a-5) of this Section.
22 No additional reporting for those building materials exemption
23 benefits is required under this subsection (a). In addition, if
24 the Department determines that 80% or more of the businesses
25 receiving tax incentives because of their location within a

1 particular Enterprise Zone failed to submit the information
2 required under this subsection (a) to the Department in any
3 calendar year, then the Enterprise Zone may be decertified by
4 the Department. The Department, in consultation with the
5 Department of Revenue, is authorized to adopt rules governing
6 ineligibility to receive exemptions, including the length of
7 ineligibility. Factors to be considered in determining whether
8 a business is ineligible shall include, but are not limited to,
9 prior compliance with the reporting requirements, cooperation
10 in discontinuing and correcting violations, the extent of the
11 violation, and whether the violation was willful or
12 inadvertent.

13 (a-5) Each contractor or other entity that has been issued
14 an Enterprise Zone Building Materials Exemption Certificate
15 under Section 5k of the Retailers' Occupation Tax Act or a High
16 Impact Business Building Materials Exemption Certificate under
17 Section 5l of the Retailers' Occupation Tax Act shall annually
18 report to the Department of Revenue the total value of the
19 Enterprise Zone or High Impact Business building materials
20 exemption from State taxes. Reports shall contain information
21 reasonably required by the Department of Revenue to enable it
22 to verify and calculate the total tax benefits for taxes
23 imposed by the State, and shall be broken down by Enterprise
24 Zone. Reports are due no later than May 31 of each year and
25 shall cover the previous calendar year. The first report will
26 be for the 2013 calendar year and will be due no later than May

1 31, 2014. Failure to report data may result in revocation of
2 the Enterprise Zone Building Materials Exemption Certificate
3 or High Impact Business Building Materials Exemption
4 Certificate issued to the contractor or other entity.

5 The Department of Revenue is authorized to adopt rules
6 governing revocation determinations, including the length of
7 revocation. Factors to be considered in revocations shall
8 include, but are not limited to, prior compliance with the
9 reporting requirements, cooperation in discontinuing and
10 correcting violations, and whether the certificate was used
11 unlawfully during the preceding year.

12 (b) Each person required to file a return under the Gas
13 Revenue Tax Act, the Gas Use Tax Act, the Electricity Excise
14 Tax Act, or the Telecommunications Excise Tax Act shall file,
15 on or before May 31 of each year, a report with the Department
16 of Revenue, in the manner and form required by the Department
17 of Revenue, containing information reasonably required by the
18 Department of Revenue to enable the Department of Revenue to
19 calculate the amount of the deduction for taxes imposed by the
20 State that is taken under each Act, respectively, due to the
21 location of a business in an Enterprise Zone or its designation
22 as a High Impact Business. The report shall be itemized by
23 business and the business location address.

24 (c) Employers shall report their job creation, retention,
25 and capital investment numbers within the zone annually to the
26 Department of Revenue no later than May 31 of each calendar

1 year. High Impact Businesses shall report their job creation,
2 retention, and capital investment numbers to the Department of
3 Revenue no later than May 31 of each year.

4 (d) The Department of Revenue will aggregate and collect
5 the tax, job, and capital investment data by Enterprise Zone
6 and High Impact Business and report this information, formatted
7 to exclude company-specific proprietary information, to the
8 Department and the Board by August 1, 2013, and by August 1 of
9 every calendar year thereafter. The Department will include
10 this information in their required reports under Section 6 of
11 this Act. The Board shall consider this information during the
12 reviews required under subsection (d-5) of Section 5.4 of this
13 Act and subsection (c) of Section 5.3 of this Act.

14 (e) The Department of Revenue, in its discretion, may
15 require that the reports filed under this Section be submitted
16 electronically.

17 (f) The Department of Revenue shall have the authority to
18 adopt rules as are reasonable and necessary to implement the
19 provisions of this Section.

20 (Source: P.A. 97-905, eff. 8-7-12; 98-109, eff. 7-25-13.)

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