

HB3622



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB3622

by Rep. Jim Durkin

SYNOPSIS AS INTRODUCED:

35 ILCS 1010/2-1 new

Amends the Independent Tax Tribunal Act. Provides that civil actions concerning non-property taxes administered by the Department of Revenue shall not be brought in the circuit court, and that the Department of Revenue and the Independent Tax Tribunal shall have exclusive authority to hear such cases, subject to judicial review under the Administrative Review Law. Effective immediately.

LRB100 08293 HLH 18395 b

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Illinois Independent Tax Tribunal Act of
5 2012 is amended by adding Section 2-1 as follows:

6 (35 ILCS 1010/2-1 new)

7 Sec. 2-1. Uniform enforcement of tax laws. Notwithstanding
8 any provision of law to the contrary, no civil actions
9 concerning the liability for, or the application of, any
10 non-property tax administered by the Department of Revenue
11 shall be brought in the circuit court of this State, but the
12 Department of Revenue or the Independent Tax Tribunal shall
13 have the exclusive jurisdiction to hear such actions as
14 provided by law. All final decisions of the Department of
15 Revenue or the Independent Tax Tribunal are subject to judicial
16 review under the Administrative Review Law. Proceedings for
17 judicial review shall be commenced in the circuit court of the
18 county in which the party applying for review resides, but if
19 the party is not a resident of this State, the venue shall be
20 in Sangamon County.

21 This Section does not prohibit: (1) actions brought under
22 the State Officers and Employees Money Disposition Act, (2)
23 actions allowed under equity against a person to enjoin the

1 collection of an improperly imposed tax where no administrative
2 remedy is available by the person bringing the action and the
3 Department of Revenue is a party or is joined as a party, (3)
4 actions for unjust enrichment allowed under equity against a
5 person (or the Department of Revenue if no administrative
6 remedy is available) for improperly collecting a tax, (4)
7 actions allowed under law or equity in the Court of Claims, (5)
8 actions brought directly by the Attorney General under the
9 False Claims Act, or (6) actions allowed under law or equity
10 that challenge the legality or constitutionality of a law,
11 rule, or action of the Department of Revenue. This Section does
12 not confer standing to challenge any tax or to bring or join an
13 action before the Department of Revenue or Independent Tax
14 Tribunal, if such standing does not exist apart from this
15 Section. This Section does not eliminate or limit any defense
16 available to a person or the Department of Revenue to an action
17 brought in the courts of this State, including the Court of
18 Claims.

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