



Rep. Greg Harris

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10200SB2432ham001

LRB102 16457 HLH 38771 a

1 AMENDMENT TO SENATE BILL 2432

2 AMENDMENT NO. _____. Amend Senate Bill 2432 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Service Occupation Tax Act is amended by
5 changing Section 20a as follows:

6 (35 ILCS 115/20a) (from Ch. 120, par. 439.120a)

7 Sec. 20a. ~~The~~ The Illinois Administrative Procedure Act is
8 hereby expressly adopted and shall apply to all administrative
9 rules and procedures of the Department of Revenue under this
10 Act, except that (1) paragraph (b) of Section 5-10 of the
11 Illinois Administrative Procedure Act does not apply to final
12 orders, decisions and opinions of the Department, (2)
13 subparagraph (a)2 of Section 5-10 of the Illinois
14 Administrative Procedure Act does not apply to forms
15 established by the Department for use under this Act, and (3)
16 the provisions of Section 10-45 of the Illinois Administrative

1 Procedure Act regarding proposals for decision are excluded
2 and not applicable to the Department under this Act to the
3 extent Section 10-45 applies to hearings not otherwise
4 delegated to the Illinois Independent Tax Tribunal.
5 (Source: P.A. 97-1129, eff. 8-28-12.)".