

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 Use Tax Act is amended by changing Section
5 12 as follows:

6 (35 ILCS 105/12) (from Ch. 120, par. 439.12)

7 Sec. 12. Applicability of Retailers' Occupation Tax Act
8 and Uniform Penalty and Interest Act. All of the provisions of
9 Sections 1d, 1e, 1f, 1i, 1j, 1j.1, 1k, 1m, 1n, 1o, 2-6, 2-12,
10 2-54, 2a, 2b, 2c, 3, 4 (except that the time limitation
11 provisions shall run from the date when the tax is due rather
12 than from the date when gross receipts are received), 5
13 (except that the time limitation provisions on the issuance of
14 notices of tax liability shall run from the date when the tax
15 is due rather than from the date when gross receipts are
16 received and except that in the case of a failure to file a
17 return required by this Act, no notice of tax liability shall
18 be issued on and after each July 1 and January 1 covering tax
19 due with that return during any month or period more than 6
20 years before that July 1 or January 1, respectively), 5a, 5b,
21 5c, 5d, 5e, 5f, 5g, 5h, 5j, 5k, 5l, 5m, 5n, 7, 8, 9, 10, 11 and
22 12 of the Retailers' Occupation Tax Act and Section 3-7 of the
23 Uniform Penalty and Interest Act, which are not inconsistent

1 with this Act, shall apply, as far as practicable, to the
2 subject matter of this Act to the same extent as if such
3 provisions were included herein.

4 (Source: P.A. 102-700, eff. 4-19-22.)

5 Section 10. The Service Use Tax Act is amended by changing
6 Section 12 as follows:

7 (35 ILCS 110/12) (from Ch. 120, par. 439.42)

8 Sec. 12. Applicability of Retailers' Occupation Tax Act
9 and Uniform Penalty and Interest Act. All of the provisions of
10 Sections 1d, 1e, 1f, 1i, 1j, 1j.1, 1k, 1m, 1n, 1o, 2-6, 2-12,
11 2-54, 2a, 2b, 2c, 3 (except as to the disposition by the
12 Department of the money collected under this Act), 4 (except
13 that the time limitation provisions shall run from the date
14 when gross receipts are received), 5 (except that the time
15 limitation provisions on the issuance of notices of tax
16 liability shall run from the date when the tax is due rather
17 than from the date when gross receipts are received and except
18 that in the case of a failure to file a return required by this
19 Act, no notice of tax liability shall be issued on and after
20 July 1 and January 1 covering tax due with that return during
21 any month or period more than 6 years before that July 1 or
22 January 1, respectively), 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5j, 5k,
23 5l, 5m, 5n, 6d, 7, 8, 9, 10, 11 and 12 of the Retailers'
24 Occupation Tax Act which are not inconsistent with this Act,

1 and Section 3-7 of the Uniform Penalty and Interest Act, shall
2 apply, as far as practicable, to the subject matter of this Act
3 to the same extent as if such provisions were included herein.
4 (Source: P.A. 102-700, eff. 4-19-22.)

5 Section 15. The Service Occupation Tax Act is amended by
6 changing Section 12 as follows:

7 (35 ILCS 115/12) (from Ch. 120, par. 439.112)

8 Sec. 12. All of the provisions of Sections 1d, 1e, 1f, 1i,
9 1j, 1j.1, 1k, 1m, 1n, 1o, 2-6, 2-12, 2-54, 2a, 2b, 2c, 3
10 (except as to the disposition by the Department of the tax
11 collected under this Act), 4 (except that the time limitation
12 provisions shall run from the date when the tax is due rather
13 than from the date when gross receipts are received), 5
14 (except that the time limitation provisions on the issuance of
15 notices of tax liability shall run from the date when the tax
16 is due rather than from the date when gross receipts are
17 received), 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5j, 5k, 5l, 5m, 5n, 6d,
18 7, 8, 9, 10, 11 and 12 of the "Retailers' Occupation Tax Act"
19 which are not inconsistent with this Act, and Section 3-7 of
20 the Uniform Penalty and Interest Act shall apply, as far as
21 practicable, to the subject matter of this Act to the same
22 extent as if such provisions were included herein.
23 (Source: P.A. 102-700, eff. 4-19-22.)

24 Section 99. Effective date. This Act takes effect upon

1 becoming law.