

1 AN ACT concerning taxes.

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

4 Section 5. The Certified Audit Program Law of the Civil
5 Administrative Code of Illinois is amended by changing
6 Section 2510-10 as follows:

7 (20 ILCS 2510/2510-10)

8 Sec. 2510-10. Certified audit project.

9 (a) Subject to appropriation, the Department is
10 authorized to initiate a certified audit pilot project to
11 further enhance tax compliance reviews performed by qualified
12 practitioners and to encourage taxpayers to hire qualified
13 practitioners at their own expense to review and report on
14 their sales tax and use tax compliance. The nature of the
15 certified audit work performed by qualified practitioners
16 shall be agreed-upon procedures in which the Department is
17 the specified user of the resulting report.

18 (b) As an incentive for taxpayers to incur the costs of
19 a certified audit, the Department shall abate penalties and
20 interest due on any tax liabilities revealed by a certified
21 audit, except that this authority to abate penalties or
22 interest shall not apply to any liability for taxes that were
23 collected by the participating taxpayer but not remitted to
24 the Department nor shall the Department have the authority to
25 abate fraud penalties.

26 (c) The certified audit pilot project shall apply only
27 to occupation and use taxes administered and collected by the
28 Department.

29 (d) The certified audit pilot project shall not extend
30 beyond July 1, 2006 2004.

31 (Source: P.A. 92-456, eff. 8-21-01.)

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