



93RD GENERAL ASSEMBLY
State of Illinois
2003 and 2004

Introduced 2/6/2004, by Michael J. Madigan

SYNOPSIS AS INTRODUCED:

35 ILCS 105/1	from Ch. 120, par. 439.1
35 ILCS 110/10a	from Ch. 120, par. 439.40a
35 ILCS 115/20a	from Ch. 120, par. 439.120a
35 ILCS 120/14	from Ch. 120, par. 453

Amends the Use Tax Act. Makes technical changes in a Section concerning the short title. Amends the Service Use Tax Act. Makes technical changes in a Section concerning bonding. Amends the Service Occupation Tax Act. Makes a technical change in a Section concerning rules. Amends the Retailers' Occupation Tax Act. Makes technical changes in a Section concerning the short title.

LRB093 17366 SJM 43032 b

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 Use Tax Act is amended by changing Section 1
5 as follows:

6 (35 ILCS 105/1) (from Ch. 120, par. 439.1)

7 Sec. 1. Short title. This Act ~~shall be known and~~ may be
8 cited as the "Use Tax Act".

9 (Source: Laws 1955, p. 2027.)

10 Section 10. The Service Use Tax Act is amended by changing
11 Section 10a as follows:

12 (35 ILCS 110/10a) (from Ch. 120, par. 439.40a)

13 Sec. 10a. Bond. Notwithstanding any other provision to the
14 contrary, any person who is required to file a bond pursuant to
15 any provision of this Act and who has continuously complied
16 with all provisions of this Act for 24 or more consecutive
17 months, shall no longer be required to comply with the bonding
18 provisions of this Act so long as such person continues his or
19 her compliance with the provisions of this Act.

20 (Source: P.A. 84-1408.)

21 Section 15. The Service Occupation Tax Act is amended by
22 changing Section 20a as follows:

23 (35 ILCS 115/20a) (from Ch. 120, par. 439.120a)

24 Sec. 20a. Rules. The Illinois Administrative Procedure Act
25 is hereby expressly adopted and shall apply to all
26 administrative rules and procedures of the Department of
27 Revenue under this Act, except that (1) paragraph (b) of
28 Section 5-10 of the Illinois Administrative Procedure Act does

1 not apply to final orders, decisions and opinions of the
2 Department, (2) subparagraph (a)2 of Section 5-10 of the
3 Illinois Administrative Procedure Act does not apply to forms
4 established by the Department for use under this Act, and (3)
5 the provisions of Section 10-45 of the Illinois Administrative
6 Procedure Act regarding proposals for decision are excluded and
7 not applicable to the Department under this Act.

8 (Source: P.A. 88-45.)

9 Section 20. The Retailers' Occupation Tax Act is amended by
10 changing Section 14 as follows:

11 (35 ILCS 120/14) (from Ch. 120, par. 453)

12 Sec. 14. Short title; additional tax. This Act shall be
13 known as the "~~Retailers' Occupation Tax Act~~" and the tax herein
14 imposed shall be in addition to all other occupation or
15 privilege taxes imposed by the State of Illinois or by any
16 municipal corporation or political subdivision thereof.

17 (Source: Laws 1933, p. 924.)