



**93RD GENERAL ASSEMBLY**  
**State of Illinois**  
**2003 and 2004**

Introduced 2/6/2004, by Tom Cross

**SYNOPSIS AS INTRODUCED:**

35 ILCS 115/20a

from Ch. 120, par. 439.120a

Amends the Service Occupation Tax Act. Makes a technical change in a Section concerning rules.

LRB093 17496 SJM 43165 b

1 AN ACT in relation to taxes.

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

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. Rules. The Illinois Administrative Procedure Act  
8 is hereby expressly adopted and shall apply to all  
9 administrative rules and procedures of the Department of  
10 Revenue under this Act, except that (1) paragraph (b) of  
11 Section 5-10 of the Illinois Administrative Procedure Act does  
12 not apply to final orders, decisions and opinions of the  
13 Department, (2) subparagraph (a)2 of Section 5-10 of the  
14 Illinois 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  
17 Procedure Act regarding proposals for decision are excluded and  
18 not applicable to the Department under this Act.

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