

## 94TH GENERAL ASSEMBLY State of Illinois 2005 and 2006 SB0759

Introduced 2/18/2005, by Sen. Don Harmon - Emil Jones, Jr.

## 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.

LRB094 08563 BDD 38770 b

1 AN ACT concerning revenue.

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

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