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1   AMENDMENT TO SENATE BILL 82

2   AMENDMENT NO. _____. Amend Senate Bill 82 by replacing
3   everything after the enacting clause with the following:

4   "Section 5. The Local Government Taxpayers' Bill of Rights
5   Act is amended by changing Section 35 as follows:

6   (50 ILCS 45/35)
7   Sec. 35. Audit procedures. Taxpayers have the ~~the~~ right to
8   be treated by officers, employees, and agents of the local tax
9   administrator   with   courtesy,   fairness,   uniformity,
10   consistency, and common sense. Taxpayers must be notified in
11   writing of a proposed audit of the taxpayer's books and
12   records. The notice of audit must specify the tax and time
13   period to be audited and must detail the minimum documentation
14   or books and records to be made available to the auditor.
15   Audits must be held only during reasonable times of the day
16   and, unless impracticable, at times agreed to by the taxpayer.

1   An auditor who determines that there has been an overpayment of

2   tax during the course of the audit is obligated to identify the

3   overpayment to the taxpayer so that the taxpayer can take the

4   necessary steps to recover the overpayment. If the overpayment

5   is the result of the application of some or all of the

6   taxpayer's tax payment to an incorrect local government entity,

7   the auditor must notify the correct local government entity of

8   the taxpayer's application error.

9   (Source: P.A. 91-920, eff. 1-1-01.)".