

SB0494



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB0494

Introduced 2/6/2009, by Sen. John J. Cullerton

SYNOPSIS AS INTRODUCED:

35 ILCS 745/10

Amends the Tax Delinquency Amnesty Act. Makes a technical change in a Section concerning an amnesty program.

LRB096 06533 RCE 16617 b

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Tax Delinquency Amnesty Act is amended by
5 changing Section 10 as follows:

6 (35 ILCS 745/10)

7 Sec. 10. Amnesty program. The ~~The~~ Department shall
8 establish an amnesty program for all taxpayers owing any tax
9 imposed by reason of or pursuant to authorization by any law of
10 the State of Illinois and collected by the Department.

11 The amnesty program shall be for a period from October 1,
12 2003 through November 15, 2003.

13 The amnesty program shall provide that, upon payment by a
14 taxpayer of all taxes due from that taxpayer to the State of
15 Illinois for any taxable period ending after June 30, 1983 and
16 prior to July 1, 2002, the Department shall abate and not seek
17 to collect any interest or penalties that may be applicable and
18 the Department shall not seek civil or criminal prosecution for
19 any taxpayer for the period of time for which amnesty has been
20 granted to the taxpayer. Failure to pay all taxes due to the
21 State for a taxable period shall invalidate any amnesty granted
22 under this Act. Amnesty shall be granted only if all amnesty
23 conditions are satisfied by the taxpayer.

1 Amnesty shall not be granted to taxpayers who are a party
2 to any criminal investigation or to any civil or criminal
3 litigation that is pending in any circuit court or appellate
4 court or the Supreme Court of this State for nonpayment,
5 delinquency, or fraud in relation to any State tax imposed by
6 any law of the State of Illinois.

7 Voluntary payments made under this Act shall be made by
8 cash, check, guaranteed remittance, or ACH debit.

9 The Department shall adopt rules as necessary to implement
10 the provisions of this Act.

11 Except as otherwise provided in this Section, all money
12 collected under this Act that would otherwise be deposited into
13 the General Revenue Fund shall be deposited as follows: (i)
14 one-half into the Common School Fund; (ii) one-half into the
15 General Revenue Fund. Two percent of all money collected under
16 this Act shall be deposited by the State Treasurer into the Tax
17 Compliance and Administration Fund and, subject to
18 appropriation, shall be used by the Department to cover costs
19 associated with the administration of this Act.

20 (Source: P.A. 93-26, eff. 6-20-03.)