



Rep. Frank J. Mautino

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09600SB1623ham002

LRB096 07700 HLH 27716 a

1 AMENDMENT TO SENATE BILL 1623

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1623, AS AMENDED,  
3 by replacing everything after the enacting clause with the  
4 following:

5 "Section 5. The Gas Use Tax Law is amended by changing  
6 Section 5-40 as follows:

7 (35 ILCS 173/5-40)

8 Sec. 5-40. Incorporation of applicable Sections. The  
9 Department shall have full power to administer and enforce this  
10 Law; to collect all taxes, penalties, and interest due  
11 hereunder; to dispose of taxes, penalties, and interest so  
12 collected in the manner hereinafter provided; and to determine  
13 all rights to credit memoranda or refunds arising on account of  
14 the erroneous payment of tax, penalty, or interest hereunder.  
15 In the administration of, and compliance with, this Section,  
16 the Department and persons who are subject to this Section

1 shall have the same rights, remedies, privileges, immunities,  
2 powers, and duties, be subject to the same conditions,  
3 restrictions, limitations, penalties, and definitions of  
4 terms, and employ the same modes of procedure, as are  
5 prescribed in Sections 2, 4, 5, 6, 7, 9 (except provisions  
6 relating to transaction returns and except that the due date  
7 for returns shall be the 15th day of each month for the  
8 preceding calendar month), 10, 11, 12, 12a, 12b, 13, 14, 15,  
9 18, 19, 20, 21, and 22 of the Use Tax Act, and are not  
10 inconsistent with this Section, as fully as if those provisions  
11 were set forth herein.

12 Notwithstanding any other provision of this Chapter, a  
13 business enterprise classified under Standard Industrial Code  
14 (SIC) 3221 that (i) was located, on or before November 1, 2005,  
15 in an enterprise zone certified by the Department of Commerce  
16 and Economic Opportunity, (ii) was eligible for an exemption  
17 under item (1) of Section 5-50 of this Act for the entire  
18 period of November 1, 2005, through October 31, 2008, (iii) was  
19 entitled to a refund of at least \$75,000 during any 6-month  
20 period between November 1, 2005 and October 31, 2008, and (iv)  
21 paid the tax due under this Act for the period from November 1,  
22 2005 through October 31, 2008, may request that the public  
23 utility file an amended return or returns with the Department  
24 reflecting the entire credit due to the business enterprise,  
25 and the utility shall file that amended return or returns. The  
26 business enterprise must make a written request to the public

1 utility within 15 days after the effective date of this  
2 amendatory Act of the 96th General Assembly. The utility must  
3 file the amended return or returns within 45 days after  
4 receiving the request.

5 (Source: P.A. 93-31, eff. 10-1-03.)

6 Section 99. Effective date. This Act takes effect upon  
7 becoming law.".