

1 AN ACT concerning State government.

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

4 Section 5. The Department of Revenue Law of the Civil  
5 Administrative Code of Illinois is amended by changing Section  
6 2505-305 as follows:

7 (20 ILCS 2505/2505-305) (was 20 ILCS 2505/39b15.1)

8 Sec. 2505-305. Investigators.

9 (a) The Department has the power to appoint investigators  
10 to conduct all investigations, searches, seizures, arrests,  
11 and other duties imposed under the provisions of any law  
12 administered by the Department. ~~These Except as provided in~~  
13 ~~subsection (c), these~~ investigators have and may exercise all  
14 the powers of peace officers only as provided in this Section.  
15 An investigator may exercise the powers of a peace officer  
16 while solely for the purpose of enforcing taxing or other  
17 measures administered by the Department. An investigator may  
18 exercise the powers of a peace officer when he or she discovers  
19 any criminal offense or violation while enforcing any measure  
20 administered by the Department, the Illinois Liquor Control  
21 Commission, the Illinois Racing Board, or the Illinois Gaming  
22 Board if (i) the criminal offense or violation creates a threat  
23 to the life or safety of the investigator or any other person

1 and (ii) the investigator notifies the proper local law  
2 enforcement agency as soon as is practical.

3 (b) The Director must authorize to each investigator  
4 employed under this Section and to any other employee of the  
5 Department exercising the powers of a peace officer a distinct  
6 badge that, on its face, (i) clearly states that the badge is  
7 authorized by the Department and (ii) contains a unique  
8 identifying number. No other badge shall be authorized by the  
9 Department.

10 (c) The Department may enter into agreements with the  
11 Illinois Gaming Board providing that investigators appointed  
12 under this Section shall exercise the peace officer powers set  
13 forth in paragraph (20.6) of subsection (c) of Section 5 of the  
14 Riverboat Gambling Act.

15 (Source: P.A. 96-37, eff. 7-13-09.)