



Rep. John E. Bradley

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09700HB4189ham001

LRB097 15180 HLH 68227 a

1 AMENDMENT TO HOUSE BILL 4189

2 AMENDMENT NO. _____. Amend House Bill 4189 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Enterprise Zone Act is amended by
5 changing Sections 3, 4, 5.2, 5.3, and 5.4 and by adding
6 Sections 5.2.1, 8.1, and 8.2 as follows:

7 (20 ILCS 655/3) (from Ch. 67 1/2, par. 603)

8 Sec. 3. Definition. As used in this Act, the following
9 words shall have the meanings ascribed to them, unless the
10 context otherwise requires:

11 (a) "Department" means the Department of Commerce and
12 Economic Opportunity.

13 (b) "Enterprise Zone" means an area of the State certified
14 by the Department as an Enterprise Zone pursuant to this Act.

15 (c) "Depressed Area" means an area in which pervasive
16 poverty, unemployment and economic distress exist.

1 (d) "Designated Zone Organization" means an association or
2 entity: (1) the members of which are substantially all
3 residents of the Enterprise Zone; (2) the board of directors of
4 which is elected by the members of the organization; (3) which
5 satisfies the criteria set forth in Section 501(c) (3) or
6 501(c) (4) of the Internal Revenue Code; and (4) which exists
7 primarily for the purpose of performing within such area or
8 zone for the benefit of the residents and businesses thereof
9 any of the functions set forth in Section 8 of this Act.

10 (e) "Agency" means each officer, board, commission and
11 agency created by the Constitution, in the executive branch of
12 State government, other than the State Board of Elections; each
13 officer, department, board, commission, agency, institution,
14 authority, university, body politic and corporate of the State;
15 and each administrative unit or corporate outgrowth of the
16 State government which is created by or pursuant to statute,
17 other than units of local government and their officers, school
18 districts and boards of election commissioners; each
19 administrative unit or corporate outgrowth of the above and as
20 may be created by executive order of the Governor. No entity
21 shall be considered an "agency" for the purposes of this Act
22 unless authorized by law to make rules or regulations.

23 (f) "Rule" means each agency statement of general
24 applicability that implements, applies, interprets or
25 prescribes law or policy, but does not include (i) statements
26 concerning only the internal management of an agency and not

1 affecting private rights or procedures available to persons or
2 entities outside the agency, (ii) intra-agency memoranda, or
3 (iii) the prescription of standardized forms.

4 (g) "Board" means the Enterprise Zone Board created in
5 Section 5.2.1.

6 (Source: P.A. 94-793, eff. 5-19-06.)

7 (20 ILCS 655/4) (from Ch. 67 1/2, par. 604)

8 Sec. 4. Qualifications for Enterprise Zones. (1) An area is
9 qualified to become an enterprise zone which:

10 (a) is a contiguous area, provided that a zone area may
11 exclude wholly surrounded territory within its boundaries;

12 (b) comprises a minimum of one-half square mile and not
13 more than 12 square miles, or 15 square miles if the zone is
14 located within the jurisdiction of 4 or more counties or
15 municipalities, in total area, exclusive of lakes and
16 waterways; however, in such cases where the enterprise zone is
17 a joint effort of three or more units of government, or two or
18 more units of government if situated in a township which is
19 divided by a municipality of 1,000,000 or more inhabitants, and
20 where the certification has been in effect at least one year,
21 the total area shall comprise a minimum of one-half square mile
22 and not more than thirteen square miles in total area exclusive
23 of lakes and waterways;

24 (c) (blank); ~~is a depressed area;~~

25 (d) (blank); ~~satisfies any additional criteria established~~

1 ~~by regulation of the Department consistent with the purposes of~~
2 ~~this Act; and~~

3 (e) is (1) entirely within a municipality or (2) entirely
4 within the unincorporated areas of a county, except where
5 reasonable need is established for such zone to cover portions
6 of more than one municipality or county or (3) both comprises
7 (i) all or part of a municipality and (ii) an unincorporated
8 area of a county; and -

9 (f) meets at least 3 out of 5 of the following
10 requirements:

11 (1) the proposed enterprise zone has an annual average
12 unemployment rate of at least 120% of the State's annual
13 average unemployment rate for either the most recent
14 calendar year or the most recent State fiscal year period
15 for which data is available, as reported by the Department
16 of Employment Security;

17 (2) the poverty rate for each census tract, minor civil
18 division, or county civil division that contains any part
19 of the area proposed as an enterprise zone was at least 20%
20 calculated using the latest federal decennial census;

21 (3) at least 70% of the households in the proposed
22 enterprise zone have incomes equal to or less than 80% of
23 the median household income of next largest geographic unit
24 in which the enterprise zone is located;

25 (4) the proposed enterprise zone suffered a population
26 decrease of 20% or more between 2000 and 2010, or as

1 determined by the most recent decennial federal census
2 data; or

3 (5) designation as an enterprise zone will result in
4 the development of substantial employment opportunities by
5 creating or retaining a minimum of 1,000 full-time
6 equivalent jobs due to an investment of \$100 million or
7 more, and help alleviate the effects of poverty and
8 unemployment within the zone or in the vicinity of the
9 zone; this item (5) is subject to performance reviews by
10 the Board, and the enterprise zone will be subject to
11 decertification under Section 5.4 of this Act if job and
12 investment targets are not met.

13 (2) Any criteria established by the Department or by law
14 which utilize the rate of unemployment for a particular area
15 shall provide that all persons who are not presently employed
16 and have exhausted all unemployment benefits shall be
17 considered unemployed, whether or not such persons are actively
18 seeking employment.

19 (Source: P.A. 86-803.)

20 (20 ILCS 655/5.2) (from Ch. 67 1/2, par. 607)

21 Sec. 5.2. Department Review of Enterprise Zone
22 Applications. (a) All applications which are to be considered
23 and acted upon by the Department during a calendar year must be
24 received by the Department no later than December 31 of the
25 preceding calendar year.

1 Any application received on or after January 1 of any
2 calendar year shall be held by the Department for consideration
3 and action during the following calendar year.

4 (b) Upon receipt of an application from a county or
5 municipality the Department shall review the application to
6 determine whether the designated area qualifies as an
7 enterprise zone under Section 4 of this Act.

8 (b-5) If an area is qualified under Section 4, the
9 Department shall then assign a score to each qualified area
10 using the following scoring system.

11 (1) Five points shall be given for an area that meets
12 the unemployment requirement under item (1) of subsection
13 (f) of Section 4 of this Act.

14 (2) Five points shall be given for an area that meets
15 the poverty level requirement under item (2) of subsection
16 (f) of Section 4 of this Act.

17 (3) Five points shall be given for an area that meets
18 the household income requirement under item (3) of
19 subsection (f) of Section 4 of this Act.

20 (4) Five points shall be given for an area that meets
21 the population decrease requirement under item (4) of
22 subsection (f) of Section 4 of this Act.

23 (5) Five points shall be given for an area that meets
24 the employment development requirement under item (5) of
25 subsection (f) of Section 4 of this Act.

26 (6) Four points shall be given for a proposed

1 enterprise zone area in which 70% or more of children in
2 that area participate in the federal free lunch program.

3 (7) Four points shall be given for a proposed
4 enterprise zone area in which 10% or more of the housing
5 units are vacant.

6 (8) Three points shall be given for a proposed
7 enterprise zone area in which the area has a demonstrated
8 floor area vacancy rate for industrial and commercial
9 properties of 20% or more.

10 (9) Three points shall be given for a proposed
11 enterprise zone area in which 20% or more of households
12 receive food stamps or participate in the Federal
13 Supplemental Nutrition Assistance Program (SNAP) according
14 to the latest federal census.

15 (10) Three points shall be given for a proposed
16 enterprise zone area in which a brownfield, as defined
17 under Section 58.2 of the Environmental Protection Act, is
18 located.

19 (11) Three points shall be given for a proposed
20 enterprise zone area in which an abandoned coal mine is
21 located on the date of application.

22 If a proposed enterprise zone area scores at least 20
23 points, the Department shall declare the area as qualified for
24 review by the Board. If a proposed enterprise zone area scores
25 fewer than 20 points, the proposed area is not qualified for
26 review by the Board and is not qualified for designation.

1 (c) No later than May 1, the Department shall notify all
2 applicant municipalities and counties of the Department's
3 determination of the qualification of their respective
4 designated enterprise zone areas, and shall notify the
5 applicant when the application for an enterprise zone has been
6 sent to the Board for further review and determination.

7 (c-5) In addition to the notification of counties and
8 municipalities, the Department shall, no later than May 1 of
9 each year, transmit the determinations on the proposed zone
10 applications, along with any materials included in the
11 applications by the applicant, to the members of the Senate
12 Revenue Committee and the members of the House Revenue
13 Committee. The General Assembly may, by joint resolution, make
14 recommendations to the Board.

15 (d) If any such designated area is found to be qualified to
16 be an enterprise zone, the Department shall, no later than May
17 15, publish a notice in at least one newspaper of general
18 circulation within the proposed zone area to notify the general
19 public of the application and their opportunity to comment.
20 Such notice shall include a description of the area and a brief
21 summary of the application and shall indicate locations where
22 the applicant has provided copies of the application for public
23 inspection. The notice shall also indicate appropriate
24 procedures for the filing of written comments from zone
25 residents, business, civic and other organizations and
26 property owners to the Department.

1 (e) (Blank). ~~By July 1 of each calendar year, the~~
2 ~~Department shall either approve or deny all applications filed~~
3 ~~by December 31 of the preceding calendar year. If approval of~~
4 ~~an application filed by December 31 of any calendar year is not~~
5 ~~received by July 1 of the following calendar year, the~~
6 ~~application shall be considered denied. If an application is~~
7 ~~denied, the Department shall inform the county or municipality~~
8 ~~of the specific reasons for the denial.~~

9 (f) (Blank). ~~Preference in Designation. In determining~~
10 ~~which designated areas shall be approved and certified as~~
11 ~~Enterprise Zones, the Department shall give preference to:~~

12 ~~(1) Areas with high levels of poverty, unemployment, job~~
13 ~~and population loss, and general distress; and~~

14 ~~(2) Areas which have evidenced with widest support from the~~
15 ~~county or municipality seeking to have such areas designated as~~
16 ~~Enterprise Zones, community residents, local business, labor~~
17 ~~and neighborhood organizations and where there are plans for~~
18 ~~the disposal of publicly owned real property as described in~~
19 ~~Section 10; and~~

20 ~~(3) Areas for which a specific plan has been submitted to~~
21 ~~effect economic growth and expansion and neighborhood~~
22 ~~revitalization for the benefit of Zone residents and existing~~
23 ~~business through efforts which may include but need not be~~
24 ~~limited to a reduction of tax rates or fees, an increase in the~~
25 ~~level and efficiency of local services, and a simplification or~~
26 ~~streamlining of governmental requirements applicable to~~

1 ~~employers or employees, taking into account the resources~~
2 ~~available to the county or municipality seeking to have an area~~
3 ~~designated as an Enterprise Zone to make such efforts; and~~

4 ~~(4) Areas for which there is evidence of prior consultation~~
5 ~~between the county or municipality seeking designation of an~~
6 ~~area as an Enterprise Zone and business, labor and neighborhood~~
7 ~~organizations within the proposed Zone;~~

8 ~~(5) Areas for which a specific plan has been submitted~~
9 ~~which will or may be expected to benefit zone residents and~~
10 ~~workers by increasing their ownership opportunities and~~
11 ~~participation in enterprise zone development;~~

12 ~~(6) Areas in which specific governmental functions are to~~
13 ~~be performed by designated neighborhood organizations in~~
14 ~~partnership with the county or municipality seeking~~
15 ~~designation of an area as an Enterprise Zone.~~

16 (g) (Blank). ~~At least 2/5 of all new enterprise zones~~
17 ~~approved and certified by the Department during any calendar~~
18 ~~year shall be located wholly or partially within counties with~~
19 ~~unemployment rates of or above 8% for at least one month during~~
20 ~~the 12-month calendar year preceding the calendar year in which~~
21 ~~the applications are to be considered and acted upon by the~~
22 ~~Department.~~

23 (h) (Blank). ~~The Department's determination of whether to~~
24 ~~certify an enterprise zone shall be based on the purposes of~~
25 ~~this Act, the criteria set forth in Section 4 and subsections~~
26 ~~(f) and (g) of Section 5.2, and any additional criteria adopted~~

1 ~~by regulation of the Department under paragraph (d) of Section~~
2 ~~4.~~

3 (Source: P.A. 85-870.)

4 (20 ILCS 655/5.2.1 new)

5 Sec. 5.2.1. Enterprise Zone Board.

6 (a) An Enterprise Zone Board consisting of 6 members is
7 hereby created within the Department. The Board shall consist
8 of one individual appointed by each executive branch
9 constitutional officer. Members of the Board shall serve at the
10 pleasure of the appointing authority. Board members shall serve
11 without compensation, but shall be reimbursed for necessary
12 expenses incurred in the performance of their duties.

13 (b) Beginning in 2013 and each year thereafter, by July 1
14 of each calendar year, the Board shall either approve or deny
15 all applications filed by December 31 of the preceding calendar
16 year. If an application filed by December 31 of any calendar
17 year is not approved by July 1 of the following calendar year,
18 the application shall be considered denied. If an application
19 is denied, the Board shall inform the county or municipality of
20 the specific reasons for the denial.

21 (c) In determining which designated areas shall be approved
22 and certified as enterprise zones, the Board shall give
23 preference to:

24 (1) areas with high levels of poverty, unemployment,
25 job and population loss, and general distress; and

1 (2) areas which have demonstrated evidence of the
2 widest support from (i) the county or municipality seeking
3 to have the area designated as an enterprise zone, (ii)
4 community residents, (iii) local business, and (iv) labor
5 and neighborhood organizations;

6 (3) areas where there are plans for the disposal of
7 publicly owned real property as described in Section 10;

8 (4) areas for which a specific plan has been submitted
9 to effect economic growth and expansion and neighborhood
10 revitalization for the benefit of zone residents and
11 existing business through efforts which may include, but
12 need not be limited to, a reduction of tax rates or fees,
13 an increase in the level and efficiency of local services,
14 and a simplification or streamlining of governmental
15 requirements applicable to employers or employees, taking
16 into account the resources available to the county or
17 municipality seeking to have an area designated as an
18 enterprise zone;

19 (5) areas for which there is evidence of prior
20 consultation between the county or municipality seeking
21 designation of an area as an enterprise zone and business,
22 labor and neighborhood organizations within the proposed
23 zone;

24 (6) areas for which a specific plan has been submitted
25 which will or may be expected to benefit zone residents and
26 workers by increasing their ownership opportunities and

1 participation in enterprise zone development; and

2 (7) areas in which specific governmental functions are
3 to be performed by designated neighborhood organizations
4 in partnership with the county or municipality seeking
5 designation of an area as an enterprise zone.

6 (d) At least two-fifths of all new enterprise zones
7 approved by the Board and certified by the Department during
8 any calendar year shall be located wholly or partially within
9 counties with unemployment rates of or above 8% for at least
10 one month during the 12-month calendar year preceding the
11 calendar year in which the applications are to be considered
12 and acted upon by the Department.

13 (e) The Board's determination of whether to approve
14 certification by the Department for an enterprise zone shall be
15 based on the purposes of this Act, together with the criteria
16 set forth in Section 4 and subsections (b) and (c) of this
17 Section.

18 (f) Immediately after the Board's decision of whether the
19 Department shall issue a certification for an enterprise zone,
20 the Board will report that decision to the Department.

21 (g) The Board is not, at any time, required to designate an
22 enterprise zone.

23 (h) As used in this Section, "executive branch
24 constitutional officer" means the Governor, Lieutenant
25 Governor, Attorney General, Secretary of State, Comptroller,
26 and Treasurer.

1 (20 ILCS 655/5.3) (from Ch. 67 1/2, par. 608)

2 Sec. 5.3. Certification of Enterprise Zones; Effective
3 date.

4 (a) Approval of designated Enterprise Zones shall be made
5 by the Department by certification of the designating
6 ordinance. The Department shall promptly issue a certificate
7 for each Enterprise Zone upon its approval. The certificate
8 shall be signed by the Director of the Department, shall make
9 specific reference to the designating ordinance, which shall be
10 attached thereto, and shall be filed in the office of the
11 Secretary of State. A certified copy of the Enterprise Zone
12 Certificate, or a duplicate original thereof, shall be recorded
13 in the office of recorder of deeds of the county in which the
14 Enterprise Zone lies.

15 (b) An Enterprise Zone shall be effective upon its
16 certification. The Department shall transmit a copy of the
17 certification to the Department of Revenue, and to the
18 designating municipality or county.

19 Upon certification of an Enterprise Zone, the terms and
20 provisions of the designating ordinance shall be in effect, and
21 may not be amended or repealed except in accordance with
22 Section 5.4.

23 (c) An Enterprise Zone designated before the effective date
24 of this amendatory Act of the 97th General Assembly shall be in
25 effect for 30 calendar years, or for a lesser number of years

1 specified in the certified designating ordinance. An
2 Enterprise Zone designated on or after the effective date of
3 this amendatory Act of the 97th General Assembly shall be in
4 effect for 10 calendar years, or for a lesser number of years
5 specified in the certified designating ordinance. Enterprise
6 Zones shall terminate at midnight of December 31 of the final
7 calendar year of the certified term, except as provided in
8 Section 5.4.

9 (d) No more than 12 Enterprise Zones may be certified by
10 the Department in calendar year 1984, no more than 12
11 Enterprise Zones may be certified by the Department in calendar
12 year 1985, no more than 13 Enterprise Zones may be certified by
13 the Department in calendar year 1986, no more than 15
14 Enterprise Zones may be certified by the Department in calendar
15 year 1987, and no more than 20 Enterprise Zones may be
16 certified by the Department in calendar year 1990. In other
17 calendar years, no more than 13 Enterprise Zones may be
18 certified by the Department. The Department may also designate
19 up to 8 additional Enterprise Zones outside the regular
20 application cycle if warranted by the extreme economic
21 circumstances as determined by the Department. The Department
22 may also designate one additional Enterprise Zone outside the
23 regular application cycle if an aircraft manufacturer agrees to
24 locate an aircraft manufacturing facility in the proposed
25 Enterprise Zone. Notwithstanding any other provision of this
26 Act, no more than 89 Enterprise Zones may be certified by the

1 Department for the 10 calendar years commencing with 1983. The
2 7 additional Enterprise Zones authorized by Public Act 86-15
3 shall not lie within municipalities or unincorporated areas of
4 counties that abut or are contiguous to Enterprise Zones
5 certified pursuant to this Section prior to June 30, 1989. The
6 7 additional Enterprise Zones (excluding the additional
7 Enterprise Zone which may be designated outside the regular
8 application cycle) authorized by Public Act 86-1030 shall not
9 lie within municipalities or unincorporated areas of counties
10 that abut or are contiguous to Enterprise Zones certified
11 pursuant to this Section prior to February 28, 1990. Beginning
12 in calendar year 2004 and until December 31, 2008, one
13 additional enterprise zone may be certified by the Department.
14 In any calendar year, the Department may not certify more than
15 3 Zones located within the same municipality. The Department
16 may certify Enterprise Zones in each of the 10 calendar years
17 commencing with 1983. The Department may not certify more than
18 a total of 18 Enterprise Zones located within the same county
19 (whether within municipalities or within unincorporated
20 territory) for the 10 calendar years commencing with 1983.
21 Thereafter, the Department may not certify any additional
22 Enterprise Zones, but may amend and rescind certifications of
23 existing Enterprise Zones in accordance with Section 5.4.

24 (e) Notwithstanding any other provision of law, if (i) the
25 county board of any county in which a current military base is
26 located, in part or in whole, or in which a military base that

1 has been closed within 20 years of the effective date of this
2 amendatory Act of 1998 is located, in part or in whole, adopts
3 a designating ordinance in accordance with Section 5 of this
4 Act to designate the military base in that county as an
5 enterprise zone and (ii) the property otherwise meets the
6 qualifications for an enterprise zone as prescribed in Section
7 4 of this Act, then the Department may certify the designating
8 ordinance or ordinances, as the case may be.

9 (f) Upon expiration of a zone designation, the zone then
10 becomes available for either its previous designee, or a new
11 competitor, to compete for designation. No preference for
12 designation will be given to the previous designee of the zone.

13 (Source: P.A. 92-16, eff. 6-28-01; 92-777, eff. 1-1-03; 93-436,
14 eff. 1-1-04.)

15 (20 ILCS 655/5.4) (from Ch. 67 1/2, par. 609)

16 Sec. 5.4. Amendment and Decertification of Enterprise
17 Zones.

18 (a) The terms of a certified enterprise zone designating
19 ordinance may be amended to

20 (i) alter the boundaries of the Enterprise Zone, or

21 (ii) expand, limit or repeal tax incentives or benefits
22 provided in the ordinance, or

23 (iii) extend ~~alter~~ the termination date of the zone, or

24 (iv) make technical corrections in the enterprise zone
25 designating ordinance; but such amendment shall not be

1 effective unless the Department issues an amended
2 certificate for the Enterprise Zone, approving the amended
3 designating ordinance. Upon the adoption of any ordinance
4 amending or repealing the terms of a certified enterprise
5 zone designating ordinance, the municipality or county
6 shall promptly file with the Department an application for
7 approval thereof, containing substantially the same
8 information as required for an application under Section
9 5.1 insofar as material to the proposed changes. The
10 municipality or county must hold a public hearing on the
11 proposed changes as specified in Section 5 and, if the
12 amendment is to effectuate the limitation of tax abatements
13 under Section 5.4.1, then the public notice of the hearing
14 shall state that property that is in both the enterprise
15 zone and a redevelopment project area may not receive tax
16 abatements unless within 60 days after the adoption of the
17 amendment to the designating ordinance the municipality
18 has determined that eligibility for tax abatements has been
19 established,

20 (v) include an area within another municipality or
21 county as part of the designated enterprise zone provided
22 the requirements of Section 4 are complied with, or

23 (vi) effectuate the limitation of tax abatements under
24 Section 5.4.1.

25 (b) The Department shall approve or disapprove a proposed
26 amendment to a certified enterprise zone within 90 days of its

1 receipt of the application from the municipality or county. The
2 Department may not approve changes in a Zone which are not in
3 conformity with this Act, as now or hereafter amended, or with
4 other applicable laws. If the Department issues an amended
5 certificate for an Enterprise Zone, the amended certificate,
6 together with the amended zone designating ordinance, shall be
7 filed, recorded and transmitted as provided in Section 5.3.

8 (c) An Enterprise Zone may be decertified by joint action
9 of the Department and the designating county or municipality in
10 accordance with this Section. The designating county or
11 municipality shall conduct at least one public hearing within
12 the zone prior to its adoption of an ordinance of
13 de-designation. The mayor of the designating municipality or
14 the chairman of the county board of the designating county
15 shall execute a joint decertification agreement with the
16 Department. A decertification of an Enterprise Zone shall not
17 become effective until at least 6 months after the execution of
18 the decertification agreement, which shall be filed in the
19 office of the Secretary of State.

20 (d) An Enterprise Zone may be decertified for cause by the
21 Department in accordance with this Section. Prior to
22 decertification: (1) the Department shall notify the chief
23 elected official of the designating county or municipality in
24 writing of the specific deficiencies which provide cause for
25 decertification; (2) the Department shall place the
26 designating county or municipality on probationary status for

1 at least 6 months during which time corrective action may be
2 achieved in the enterprise zone by the designating county or
3 municipality; and, (3) the Department shall conduct at least
4 one public hearing within the zone. If such corrective action
5 is not achieved during the probationary period, the Department
6 shall issue an amended certificate signed by the Director of
7 the Department decertifying the enterprise zone, which
8 certificate shall be filed in the office of the Secretary of
9 State. A certified copy of the amended enterprise zone
10 certificate, or a duplicate original thereof, shall be recorded
11 in the office of recorder of the county in which the enterprise
12 zone lies, and shall be provided to the chief elected official
13 of the designating county or municipality. Decertification of
14 an Enterprise Zone shall not become effective until 60 days
15 after the date of filing.

16 (e) In the event of a decertification, or an amendment
17 reducing the length of the term or the area of an Enterprise
18 Zone or the adoption of an ordinance reducing or eliminating
19 tax benefits in an Enterprise Zone, all benefits previously
20 extended within the Zone pursuant to this Act or pursuant to
21 any other Illinois law providing benefits specifically to or
22 within Enterprise Zones shall remain in effect for the original
23 stated term of the Enterprise Zone, with respect to business
24 enterprises within the Zone on the effective date of such
25 decertification or amendment, and with respect to individuals
26 participating in urban homestead programs under this Act.

1 (f) Except as otherwise provided in Section 5.4.1, with
2 respect to business enterprises (or expansions thereof) which
3 are proposed or under development within a Zone at the time of
4 a decertification or an amendment reducing the length of the
5 term of the Zone, or excluding from the Zone area the site of
6 the proposed enterprise, or an ordinance reducing or
7 eliminating tax benefits in a Zone, such business enterprise
8 shall be entitled to the benefits previously applicable within
9 the Zone for the original stated term of the Zone, if the
10 business enterprise establishes:

11 (i) that the proposed business enterprise or expansion
12 has been committed to be located within the Zone;

13 (ii) that substantial and binding financial
14 obligations have been made towards the development of such
15 enterprise; and

16 (iii) that such commitments have been made in
17 reasonable reliance on the benefits and programs which were
18 to have been applicable to the enterprise by reason of the
19 Zone, including in the case of a reduction in term of a
20 zone, the original length of the term.

21 In declaratory judgment actions under this paragraph, the
22 Department and the designating municipality or county shall be
23 necessary parties defendant.

24 (g) An enterprise zone designated on or after the effective
25 date of this amendatory Act of the 97th General Assembly shall
26 be decertified if: (i) the zone fails to meet the obligations

1 listed in paragraph (5) of subsection (f) of Section 4 of this
2 Act; and (ii) the zone does not otherwise meet 3 of the 5
3 criteria set forth in subsection (f).

4 (Source: P.A. 90-258, eff. 7-30-97.)

5 (20 ILCS 655/8.1 new)

6 Sec. 8.1. Accounting. Any business receiving tax
7 incentives due to their location within an Enterprise Zone must
8 keep itemized records of each transaction to which a tax
9 incentive was applied. The business must, no less than monthly,
10 present a copy of their itemized record to the Zone
11 Administrator. The Zone Administrator must then, as received,
12 send a copy of the itemized report to the Department. The
13 Department will compile a report for each Enterprise Zone that
14 includes these itemized records, categorized by the names of
15 the businesses within the Zone. The Department will issue these
16 reports to the Board on a quarterly basis.

17 (20 ILCS 655/8.2 new)

18 Sec. 8.2. Zone Administrator.

19 (a) Each Zone Administrator designated under Section 8 of
20 this Act shall post a copy of the boundaries of the Enterprise
21 Zone on its official Internet website and shall provide an
22 electronic copy to the Department. The Department shall post
23 each copy of the boundaries of an Enterprise Zone that it
24 receives from a Zone Administrator on its official Internet

1 website.

2 (b) The Zone Administrator shall collect and aggregate the
3 following information:

4 (1) the estimated cost of each building project, broken
5 down into labor and materials; new estimates shall be
6 provided each time an applicant requests an extension of
7 the sales tax exemption certificate; and

8 (2) within 60 days after the end of the project, the
9 actual cost of each building project, broken down into
10 labor and materials.

11 (c) By April 1 of each year, each Zone Administrator shall
12 file a copy of its fee schedule with the Department, and the
13 Department shall review and approve the fee schedule. Zone
14 Administrators shall charge no more than 0.1% of the actual
15 cost of the project, with a maximum fee of no more than
16 \$100,000.

17 Section 10. The Retailers' Occupation Tax Act is amended by
18 changing Sections 1d, 1e, 1f, 1j, 1j.1, 1m, 1n, 5k, and 5l and
19 by adding Section 6d as follows:

20 (35 ILCS 120/1d) (from Ch. 120, par. 440d)

21 Sec. 1d. Enterprise zone exemptions.

22 (a) Until January 1, 2013, subject ~~subject~~ to the
23 provisions of Section 1f, all tangible personal property to be
24 used or consumed within an enterprise zone established pursuant

1 to the "Illinois Enterprise Zone Act", as amended, or subject
2 to the provisions of Section 5.5 of the Illinois Enterprise
3 Zone Act, all tangible personal property to be used or consumed
4 by any High Impact Business, in the process of the
5 manufacturing or assembly of tangible personal property for
6 wholesale or retail sale or lease or in the process of graphic
7 arts production if used or consumed at a facility which is a
8 Department of Commerce and Economic Opportunity certified
9 business and located in a county of more than 4,000 persons and
10 less than 45,000 persons is exempt from the tax imposed by this
11 Act.

12 (b) Beginning on January 1, 2013, taxpayers who purchase
13 (i) tangible personal property to be used or consumed within an
14 enterprise zone established pursuant to the Illinois
15 Enterprise Zone Act or (ii) tangible personal property to be
16 used or consumed by any High Impact Business in the process of
17 the manufacturing or assembly of tangible personal property for
18 wholesale or retail sale or lease or in the process of graphic
19 arts production that is used or consumed at a facility which is
20 a Department of Commerce and Economic Opportunity certified
21 business and located in a county of more than 4,000 persons and
22 less than 45,000 persons are entitled to a refund under Section
23 6d.

24 (c) This exemption includes repair and replacement parts
25 for machinery and equipment used primarily in the process of
26 manufacturing or assembling tangible personal property or in

1 the process of graphic arts production if used or consumed at a
2 facility which is a Department of Commerce and Economic
3 Opportunity certified business and located in a county of more
4 than 4,000 persons and less than 45,000 persons for wholesale
5 or retail sale, or lease, and equipment, manufacturing or
6 graphic arts fuels, material and supplies for the maintenance,
7 repair or operation of such manufacturing or assembling or
8 graphic arts machinery or equipment.

9 (Source: P.A. 94-793, eff. 5-19-06.)

10 (35 ILCS 120/1e) (from Ch. 120, par. 440e)

11 Sec. 1e. Enterprise zone exemptions.

12 (a) Until January 1, 2013, subject ~~Subject~~ to the
13 provisions of Section 1f, or subject to the provisions of
14 Section 5.5 of the Illinois Enterprise Zone Act, all tangible
15 personal property to be used or consumed in the operation of
16 pollution control facilities, as defined in Section 1a of this
17 Act, within an enterprise zone established pursuant to the
18 "Illinois Enterprise Zone Act", as amended, shall be exempt
19 from the tax imposed by this Act.

20 (b) Beginning on January 1, 2013, taxpayers who purchase
21 tangible personal property to be used or consumed in the
22 operation of pollution control facilities, as defined in
23 Section 1a of this Act, within an enterprise zone established
24 pursuant to the Illinois Enterprise Zone Act are entitled to a
25 refund under Section 6d.

1 (Source: P.A. 85-1182.)

2 (35 ILCS 120/1f) (from Ch. 120, par. 440f)

3 Sec. 1f. Except for High Impact Businesses, the exemption
4 stated in Sections 1d and 1e of this Act shall only apply to
5 business enterprises which:

6 (1) either (i) make investments which cause the
7 creation of a minimum of 200 full-time equivalent jobs in
8 Illinois or (ii) make investments which cause the retention
9 of a minimum of 2000 full-time jobs in Illinois or (iii)
10 make investments of a minimum of \$40,000,000 and retain at
11 least 90% of the jobs in place on the date on which the
12 exemption is granted and for the duration of the exemption;
13 and

14 (2) are located in an Enterprise Zone established
15 pursuant to the Illinois Enterprise Zone Act; and

16 (3) are certified by the Department of Commerce and
17 Economic Opportunity as complying with the requirements
18 specified in clauses (1), (2) and (3).

19 Any business enterprise seeking to avail itself of the
20 exemptions stated in Sections 1d or 1e, or both, shall make
21 application to the Department of Commerce and Economic
22 Opportunity in such form and providing such information as may
23 be prescribed by the Department of Commerce and Economic
24 Opportunity. However, no business enterprise shall be
25 required, as a condition for certification under clause (4) of

1 this Section, to attest that its decision to invest under
2 clause (1) of this Section and to locate under clause (2) of
3 this Section is predicated upon the availability of the
4 exemptions authorized by Sections 1d or 1e.

5 The Department of Commerce and Economic Opportunity shall
6 determine whether the business enterprise meets the criteria
7 prescribed in this Section. If the Department of Commerce and
8 Economic Opportunity determines that such business enterprise
9 meets the criteria, it shall issue a certificate of eligibility
10 for exemption to the business enterprise in such form as is
11 prescribed by the Department of Revenue. The Department of
12 Commerce and Economic Opportunity shall act upon such
13 certification requests within 60 days after receipt of the
14 application, and shall file with the Department of Revenue a
15 copy of each certificate of eligibility for exemption.

16 The Department of Commerce and Economic Opportunity shall
17 have the power to promulgate rules and regulations to carry out
18 the provisions of this Section including the power to define
19 the amounts and types of eligible investments not specified in
20 this Section which business enterprises must make in order to
21 receive the exemptions stated in Sections 1d and 1e of this
22 Act; and to require that any business enterprise that is
23 granted a tax exemption repay the exempted tax if the business
24 enterprise fails to comply with the terms and conditions of the
25 certification.

26 Such certificate of eligibility for exemption shall be

1 presented by the business enterprise to its supplier when
2 making the initial purchase of tangible personal property for
3 which an exemption is granted by Section 1d or Section 1e, or
4 both, together with a certification by the business enterprise
5 that such tangible personal property is exempt from taxation
6 under Section 1d or Section 1e and by indicating the exempt
7 status of each subsequent purchase on the face of the purchase
8 order.

9 The Department of Commerce and Economic Opportunity shall
10 determine the period during which such exemption from the taxes
11 imposed under this Act is in effect which shall not exceed 20
12 years.

13 This Section is subject to the provisions of Section 6d.

14 (Source: P.A. 94-793, eff. 5-19-06.)

15 (35 ILCS 120/1j) (from Ch. 120, par. 440j)

16 Sec. 1j. Exemption - Machinery or equipment used in the
17 operation of high impact service facilities.

18 (a) Until January 1, 2013, subject ~~Exemption - Machinery or~~
19 ~~Equipment used in the operation of high impact service~~
20 ~~facilities. Subject~~ to the provisions of Section 1i of this
21 Act, machinery or equipment used in the operation of a high
22 impact service facility, as defined in Section 1i of this Act,
23 located within an enterprise zone established pursuant to the
24 Illinois Enterprise Zone Act shall be exempt from the tax
25 imposed by this Act.

1 (b) Beginning on January 1, 2013, purchasers of machinery
2 or equipment used in the operation of a high impact service
3 facility, as defined in Section 1i of this Act, located within
4 an enterprise zone established pursuant to the Illinois
5 Enterprise Zone Act are entitled to a refund under Section 6d
6 of this Act.

7 (c) Machinery and equipment, new and replacement, shall
8 include, but not be limited to: (i) motor driven heavy
9 equipment not considered rolling stock which is used for the
10 purpose of transporting parcels, machinery, or equipment, or
11 trailers used for the shipment of parcels, and equipment used
12 to maintain and provide in-house services, within the confines
13 of the facility, and (ii) automated machinery and equipment
14 used for the purposes of transporting parcels within the
15 facility, along with all components, parts, pieces, and
16 computer software or hardware contained in the electronic
17 control systems related thereto. The Department of Revenue
18 shall promulgate such rules and regulations as necessary to
19 further define machinery and equipment eligible for exemption
20 or a refund in a high impact service facility.

21 (Source: P.A. 85-1409.)

22 (35 ILCS 120/1j.1)

23 Sec. 1j.1. Exemption; jet fuel used in the operation of
24 high impact service facilities.

25 (a) January 1, 2013, subject ~~Exemption; jet fuel used in~~

1 ~~the operation of high impact service facilities.~~ Subject to the
2 provisions of Section 1i of this Act, jet fuel and petroleum
3 products sold to and used in the conduct of its business of
4 sorting, handling and redistribution of mail, freight, cargo or
5 other parcels in the operation of a high impact service
6 facility, as defined in Section 1i of this Act, located within
7 an enterprise zone established pursuant to the Illinois
8 Enterprise Zone Act shall be exempt from the tax imposed by
9 this Act, provided that the business enterprise has waived its
10 right to a tax exemption of the charges imposed under Section
11 9-222.1 of the Public Utilities Act.

12 (b) Beginning on January 1, 2013, purchasers of jet fuel
13 and petroleum products sold to and used in the conduct of the
14 purchaser's business of sorting, handling and redistribution
15 of mail, freight, cargo or other parcels in the operation of a
16 high impact service facility, as defined in Section 1i of this
17 Act, located within an enterprise zone established pursuant to
18 the Illinois Enterprise Zone Act are entitled to a refund under
19 Section 6d of this Act.

20 (c) The Department of Commerce and Economic Opportunity
21 shall promulgate rules necessary to further define jet fuel and
22 petroleum products sold to, used, and eligible for exemption in
23 a high impact service facility. The minimum period for which an
24 exemption or reduction from taxes is granted by this Section is
25 10 years, regardless of the duration of the enterprise zone in
26 which the project is located.

1 (Source: P.A. 94-793, eff. 5-19-06.)

2 (35 ILCS 120/1m) (from Ch. 120, par. 440m)

3 Sec. 1m. Aircraft maintenance facilities; machinery and
4 equipment.

5 (a) Until January 1, 2013, subject ~~Subject~~ to the
6 provisions of Section 1k of this Act, machinery and equipment
7 used in the operation of an aircraft maintenance facility as
8 defined in Section 1k, located within an enterprise zone shall
9 be exempt from the tax imposed by this Act. The machinery and
10 equipment exempted by this Section is limited to machinery and
11 equipment used primarily to maintain, rebuild or repair
12 aircraft used as rolling stock moving in interstate commerce
13 for hire by the operator of the facility.

14 (b) Beginning on January 1, 2013, purchasers of machinery
15 and equipment used in the operation of an aircraft maintenance
16 facility, as defined in Section 1k, located within an
17 enterprise zone are entitled to a refund under Section 6d of
18 this Act. The refund is limited to machinery and equipment used
19 primarily to maintain, rebuild or repair aircraft used as
20 rolling stock moving in interstate commerce for hire by the
21 operator of the facility.

22 (c) The Department of Revenue shall promulgate any rules
23 and regulations necessary to further define machinery and
24 equipment eligible for exemption in an aircraft maintenance
25 facility.

1 (Source: P.A. 86-1490.)

2 (35 ILCS 120/1n) (from Ch. 120, par. 440n)

3 Sec. 1n. Aircraft maintenance facilities; tangible
4 personal property.

5 (a) Until January 1, 2013, subject ~~Subject~~ to the
6 provisions of Section 1k, all tangible personal property to be
7 used or consumed, within an enterprise zone established
8 pursuant to the Illinois Enterprise Zone Act, by any aircraft
9 maintenance facility, directly in the process of maintaining,
10 rebuilding or repairing aircraft is exempt from the tax imposed
11 by this Act. The exemption includes repair and replacement
12 parts for machinery and equipment used primarily in the process
13 of maintaining, rebuilding or repairing aircraft, and also
14 includes equipment, fuels, material and supplies for the
15 maintenance, repair or operation of such machinery or
16 equipment.

17 (b) Beginning on January 1, 2013, purchasers of tangible
18 personal property to be used or consumed, within an enterprise
19 zone established pursuant to the Illinois Enterprise Zone Act,
20 by any aircraft maintenance facility, directly in the process
21 of maintaining, rebuilding or repairing aircraft are entitled
22 to a refund under Section 6d of this Act. The refund includes
23 repair and replacement parts for machinery and equipment used
24 primarily in the process of maintaining, rebuilding or
25 repairing aircraft, and also includes equipment, fuels,

1 material and supplies for the maintenance, repair or operation
2 of such machinery or equipment.

3 (Source: P.A. 86-1490.)

4 (35 ILCS 120/5k) (from Ch. 120, par. 444k)

5 Sec. 5k. Enterprise Zone; Building materials exemption and
6 refund.

7 (a) Until January 1, 2013, each ~~Each~~ retailer who makes a
8 qualified sale of building materials to be incorporated into
9 real estate in an enterprise zone established by a county or
10 municipality under the Illinois Enterprise Zone Act by
11 remodeling, rehabilitation or new construction, may deduct
12 receipts from such sales when calculating the tax imposed by
13 this Act. For purposes of this Section, "qualified sale" means
14 a sale of building materials that will be incorporated into
15 real estate as part of a building project for which a
16 Certificate of Eligibility for Sales Tax Exemption has been
17 issued by the administrator of the enterprise zone in which the
18 building project is located. To document the exemption allowed
19 under this Section, the retailer must obtain from the purchaser
20 a copy of the Certificate of Eligibility for Sales Tax
21 Exemption issued by the administrator of the enterprise zone
22 into which the building materials will be incorporated. The
23 Certificate of Eligibility for Sales Tax Exemption must
24 contain:

25 (1) a statement that the building project identified in

1 the Certificate meets all the requirements for the building
2 material exemption contained in the enterprise zone
3 ordinance of the jurisdiction in which the building project
4 is located;

5 (2) the location or address of the building project;
6 and

7 (3) the signature of the administrator of the
8 enterprise zone in which the building project is located.

9 In addition, the retailer must obtain certification from the
10 purchaser that contains:

11 (1) a statement that the building materials are being
12 purchased for incorporation into real estate located in an
13 Illinois enterprise zone;

14 (2) the location or address of the real estate into
15 which the building materials will be incorporated;

16 (3) the name of the enterprise zone in which that real
17 estate is located;

18 (4) a description of the building materials being
19 purchased; and

20 (5) the purchaser's signature and date of purchase.

21 The deduction allowed by this Section for the sale of building
22 materials may be limited, to the extent authorized by
23 ordinance, adopted after the effective date of this amendatory
24 Act of 1992, by the municipality or county that created the
25 enterprise zone into which the building materials will be
26 incorporated. The ordinance, however, may neither require nor

1 prohibit the purchase of building materials from any retailer
2 or class of retailers in order to qualify for the exemption
3 allowed under this Section. ~~The provisions of this Section are~~
4 ~~exempt from Section 2-70.~~

5 (b) Beginning January 1, 2013, qualified purchasers may
6 apply for a refund under Section 6d of this Act for taxes paid
7 on building materials incorporated, by remodeling,
8 rehabilitation, or new construction, into real estate in an
9 enterprise zone established by a county or municipality under
10 the Illinois Enterprise Zone Act. For purposes of this Section,
11 "qualified purchaser" means a purchaser of building materials
12 that have been incorporated into real estate as part of a
13 building project for which a Certificate of Eligibility for
14 Sales Tax Refund has been issued by the administrator of the
15 enterprise zone in which the building project is located. The
16 refund allowed by this subsection (b) for a qualified purchaser
17 of building materials may be limited, to the extent authorized
18 by ordinance, by the municipality or county that created the
19 enterprise zone into which the building materials will be
20 incorporated. The ordinance, however, may neither require nor
21 prohibit the purchase of building materials from any retailer
22 or class of retailers in order to apply for the refunds allowed
23 under this Section.

24 A business enterprise that possesses an effective
25 Certificate of Eligibility for Sales Tax Exemption under
26 subsection (a) of this Section need not apply for a Certificate

1 of Eligibility for Sales Tax Refund under this subsection (b).
2 However, the administrator of the enterprise zone in which the
3 building project is located shall replace all certificates
4 issued under subsection (a) with Certificates of Eligibility
5 for Sales Tax Refund and shall provide the Department of
6 Revenue with copies of those certificates. The issuance of new
7 certificates shall not extend the termination dates of the
8 certificates issued under subsection (a).

9 Any business enterprise that applies for a refund shall
10 repay the amount of any refund received to the Department of
11 Revenue if the business enterprise fails to comply with the
12 terms and conditions of the certification, and pay all
13 penalties and interest on the amount of refunds as determined
14 by the Department of Revenue. The Department of Revenue shall
15 have the power to promulgate rules and regulations to
16 administer and enforce this requirement.

17 (Source: P.A. 91-51, eff. 6-30-99; 91-954, eff. 1-1-02; 92-484,
18 eff. 8-23-01; 92-779, eff. 8-6-02.)

19 (35 ILCS 120/51) (from Ch. 120, par. 4441)

20 Sec. 51. High impact businesses; building materials.

21 (a) Beginning January 1, 1995, and until January 1, 2013,
22 each retailer who makes a sale of building materials that will
23 be incorporated into a High Impact Business location as
24 designated by the Department of Commerce and Economic
25 Opportunity under Section 5.5 of the Illinois Enterprise Zone

1 Act may deduct receipts from such sales when calculating only
2 the 6.25% State rate of tax imposed by this Act. Beginning on
3 the effective date of this amendatory Act of 1995, a retailer
4 may also deduct receipts from such sales when calculating any
5 applicable local taxes. However, until the effective date of
6 this amendatory Act of 1995, a retailer may file claims for
7 credit or refund to recover the amount of any applicable local
8 tax paid on such sales. No retailer who is eligible for the
9 deduction or credit under Section 5k of this Act for making a
10 sale of building materials to be incorporated into real estate
11 in an enterprise zone by rehabilitation, remodeling or new
12 construction shall be eligible for the deduction or credit
13 authorized under this Section.

14 (b) Beginning on January 1, 2013, purchasers of building
15 materials that will be incorporated into a High Impact Business
16 location as designated by the Department of Commerce and
17 Economic Opportunity under Section 5.5 of the Illinois
18 Enterprise Zone Act are entitled to a refund under Section 6d
19 of this Act.

20 (Source: P.A. 94-793, eff. 5-19-06.)

21 (35 ILCS 120/6d new)

22 Sec. 6d. Refunds; enterprise zones.

23 (a) On and after January 1, 2013, purchasers of tangible
24 personal property described in Section 1d, 1e, 1f, 1i, 1j,
25 1j.1, 1j.2, 1k, 1m, 1n, 5k, or 5l may apply to the Department

1 for a refund of the taxes paid under this Act with respect to
2 that property. Claims for refunds shall be prepared and filed
3 quarterly upon forms provided by the Department. Each claim
4 shall provide:

5 (1) the name and principal business address of the
6 claimant;

7 (2) the period covered by the claim;

8 (3) the amount of refund claimed and the Section of the
9 Act under which the refund is claimed;

10 (4) the amount of tax paid;

11 (5) for each qualifying retail transaction, the
12 transaction date, the name and address of the retailer, the
13 item or items purchased, the price of each item purchased,
14 the name of the enterprise zone or location where the item
15 or items are used or consumed; and

16 (6) such other information as the Department may
17 reasonably require.

18 (b) A claim for refund may not be made more than 2 years
19 after the date the tax is paid.

20 (c) Upon receipt of any claim for refund filed under this
21 Section, any officer or employee of the Department who is
22 authorized in writing by the Director of Revenue to acknowledge
23 receipt of those claims on behalf of the Department shall
24 execute on behalf of the Department, and shall deliver or mail
25 to the claimant or his duly authorized agent, a written receipt
26 acknowledging that the claim has been filed with the

1 Department, describing the claim in sufficient detail to
2 identify it, and stating the date upon which the claim was
3 received by the Department. That written receipt shall be prima
4 facie evidence that the Department received the claim described
5 in such receipt and shall be prima facie evidence of the date
6 when such claim was received by the Department. In the absence
7 of such a written receipt, the records of the Department as to
8 when the claim was received by the Department, or as to whether
9 or not the claim was received at all by the Department, shall
10 be deemed to be prima facie correct upon these questions in the
11 event of any dispute between the claimant (or his legal
12 representative) and the Department concerning these questions.
13 The Department may adopt rules requiring persons to file claims
14 for refunds electronically.

15 As soon as practicable after a claim for refund is filed,
16 the Department shall examine the claim and determine the amount
17 of refund to which the claimant or, if the taxpayer has died or
18 become incompetent, the taxpayer's legal representative, is
19 entitled and shall, by its Notice of Tentative Determination of
20 Claim, notify the claimant or his legal representative of that
21 determination. The determination shall be prima facie correct.
22 Proof of such a determination by the Department may be made at
23 any hearing before the Department or in any legal proceeding by
24 a reproduced copy of the Department's record relating thereto,
25 in the name of the Department under the certificate of the
26 Director of Revenue. Such reproduced copy shall, without

1 further proof, be admitted into evidence before the Department
2 or in any legal proceeding, and shall be prima facie proof of
3 the correctness of the Department's determination, as shown
4 therein. If such claimant, or the legal representative of a
5 deceased or incompetent taxpayer, within 60 days after the
6 Department's Notice of Tentative Determination of Claim, files
7 a protest thereto and requests a hearing thereon, the
8 Department shall give notice to the claimant, or the legal
9 representative of a deceased taxpayer or a taxpayer who is
10 under legal disability, of the time and place fixed for a
11 hearing, and shall hold a hearing in conformity with the
12 provisions of this Act, and following that hearing shall issue
13 its final determination of the amount, if any, found to be due
14 as a result of the hearing, to such claimant, or the legal
15 representative of a deceased taxpayer, or a taxpayer who is
16 under legal disability. The Department's final determination
17 may be reviewed by the proper Circuit Court, in the same
18 manner, within the same time, upon the same terms and
19 conditions, and to the same extent as provided by Section 12 of
20 this Act.

21 If there has been an erroneous refund of tax payable under
22 this Act, a notice of tax liability may be issued at any time
23 within 4 years from the making of that refund, or within 6
24 years from the making of that refund if it appears that any
25 part of the refund was induced by fraud or the
26 misrepresentation of a material fact. The amount of any

1 proposed assessment set forth in the notice shall be limited to
2 the amount of the erroneous refund.

3 If a protest to the Department's Notice of Tentative
4 Determination of Claim is not filed within 60 days and a
5 request for a hearing thereon is not made as provided in
6 Section 6b of this Act, that notice shall become and operate as
7 a final determination upon the expiration of that 60-day
8 period; and, if the Department's Notice of Tentative
9 Determination, upon becoming a final determination, indicates
10 no amount due to the claimant, or, upon issuance of a credit
11 memorandum or refund for the amount, if any, found by the
12 Department to be due, the claim in all its aspects shall be
13 closed and no longer open to protest, hearing, judicial review,
14 or by any other proceeding or action whatever, either before
15 the Department or in any court of this State. Claims for credit
16 or refund hereunder must be filed with and initially determined
17 by the Department, the remedy herein provided being exclusive;
18 and no court shall have jurisdiction to determine the merits of
19 any claim except upon review as provided herein.

20 Section 99. Effective date. This Act takes effect upon
21 becoming law.".