



Rep. Carol A. Sente

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LRB097 09989 HLH 55469 a

1 AMENDMENT TO SENATE BILL 1741

2 AMENDMENT NO. _____. Amend Senate Bill 1741 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by
5 changing Section 909 as follows:

6 (35 ILCS 5/909) (from Ch. 120, par. 9-909)

7 Sec. 909. Credits and Refunds.

8 (a) In general. In the case of any overpayment, the
9 Department may credit the amount of such overpayment, including
10 any interest allowed thereon, against any liability in respect
11 of the tax imposed by this Act, regardless of whether other
12 collection remedies are closed to the Department on the part of
13 the person who made the overpayment and shall refund any
14 balance to such person or credit any balance to that person
15 pursuant to an election in subparagraph (b) of this Section.

16 (b) Credits against estimated tax. The Department shall ~~may~~

1 prescribe regulations providing for a taxpayer election on an
2 original return or an amended return for the crediting against
3 the estimated tax for any taxable year of the amount determined
4 by the taxpayer or the Department to be an overpayment of the
5 tax imposed by this Act for a preceding taxable year.

6 (c) Interest on overpayment. Interest shall be allowed and
7 paid at the rate and in the manner prescribed in Section 3-2 of
8 the Uniform Penalty and Interest Act upon any overpayment in
9 respect of the tax imposed by this Act. For purposes of this
10 subsection, no amount of tax, for any taxable year, shall be
11 treated as having been paid before the date on which the tax
12 return for such year was due under Section 505, without regard
13 to any extension of the time for filing such return.

14 (d) Refund claim. Every claim for refund shall be filed
15 with the Department in writing in such form as the Department
16 may by regulations prescribe, and shall state the specific
17 grounds upon which it is founded.

18 (e) Notice of denial. As soon as practicable after a claim
19 for refund is filed, the Department shall examine it and either
20 issue a notice of refund, abatement or credit to the claimant
21 or issue a notice of denial. If the Department has failed to
22 approve or deny the claim before the expiration of 6 months
23 from the date the claim was filed, the claimant may
24 nevertheless thereafter file with the Department a written
25 protest in such form as the Department may by regulation
26 prescribe. If a protest is filed, the Department shall consider

1 the claim and, if the taxpayer has so requested, shall grant
2 the taxpayer or the taxpayer's authorized representative a
3 hearing within 6 months after the date such request is filed.

4 (f) Effect of denial. A denial of a claim for refund
5 becomes final 60 days after the date of issuance of the notice
6 of such denial except for such amounts denied as to which the
7 claimant has filed a protest with the Department, as provided
8 by Section 910.

9 (g) An overpayment of tax shown on the face of an unsigned
10 return shall be considered forfeited to the State if after
11 notice and demand for signature by the Department the taxpayer
12 fails to provide a signature and 3 years have passed from the
13 date the return was filed. An overpayment of tax refunded to a
14 taxpayer whose return was filed electronically shall be
15 considered an erroneous refund under Section 912 of this Act
16 if, after proper notice and demand by the Department, the
17 taxpayer fails to provide a required signature document. A
18 notice and demand for signature in the case of a return
19 reflecting an overpayment may be made by first class mail. This
20 subsection (g) shall apply to all returns filed pursuant to
21 this Act since 1969.

22 (h) This amendatory Act of 1983 applies to returns and
23 claims for refunds filed with the Department on and after July
24 1, 1983.

25 (Source: P.A. 89-399, eff. 8-20-95.)"