

1 AN ACT concerning liquor.

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

4 Section 5. The Liquor Control Act of 1934 is amended by
5 changing Section 8-10 as follows:

6 (235 ILCS 5/8-10) (from Ch. 43, par. 164)

7 Sec. 8-10. It is the duty of each manufacturer, importing
8 distributor and foreign importer to keep, at his licensed
9 address or place of business, complete and accurate records of
10 all sales or other dispositions of alcoholic liquor, and
11 complete and accurate records of all alcoholic liquor produced,
12 manufactured, compounded or imported, whether for himself or
13 for another, together with a physical inventory made as of the
14 close of each period for which a return is required, covering
15 all alcoholic liquors on hand. However, the Department of
16 Revenue may grant an importing distributor a waiver to permit
17 such records to be kept at a central business location within
18 the State upon written request by the importing distributor.
19 The Department of Revenue may in its discretion prescribe
20 reasonable and uniform methods for keeping such records by
21 manufacturers and importing distributors and foreign
22 importers.

23 In case of failure by manufacturers and importing

1 distributors to keep such records or to make them available to
2 the Department on demand, the Department shall determine the
3 amount of tax due according to its best judgment and
4 information, which amount so determined by the Department shall
5 be prima facie correct, and the Department's notice of tax
6 liability shall be given, and protest thereto and demand for a
7 hearing may be made and final assessments arrived at, in
8 accordance with the provisions of Section 8-5 hereof.

9 It is the duty of each manufacturer, importing distributor
10 and foreign importer, who imports alcoholic liquor into the
11 State, and each non-resident dealer who ships alcoholic liquor
12 into the State, to mail to the Department one duplicate
13 invoice, together with a bill of lading, covering such shipment
14 and stating the quantity and, except in the case of alcoholic
15 liquor imported in bulk to be bottled by an authorized licensee
16 in this State using his own label and brand, the invoice shall
17 also state the brand, labels and size of containers.

18 It is the duty of each manufacturer, importing distributor
19 and foreign importer, who imports spirits into the State, and
20 each non-resident dealer who ships spirits into the State, to
21 mail to the State Commission monthly a report containing a
22 compilation of the information required to be furnished to the
23 Department by the preceding paragraph, except that information
24 concerning spirits imported in bulk need not be included. The
25 report shall include all information mailed to the Department
26 during the preceding month.

1 All books and records, which manufacturers, importing
2 distributors, non-resident dealers and foreign importers are
3 required by this Section to keep, shall be preserved for a
4 period of 3 years, unless the Department, in writing,
5 authorizes their destruction or disposal at an earlier date.

6 (Source: P.A. 86-654.)

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