



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

HB2518

by Rep. Michael J. Zalewski

SYNOPSIS AS INTRODUCED:

20 ILCS 2505/2505-255 new	
20 ILCS 2505/2505-310	was 20 ILCS 2505/39b15.2
35 ILCS 200/8-40	
35 ILCS 735/3-2	from Ch. 120, par. 2603-2
35 ILCS 735/3-3	from Ch. 120, par. 2603-3

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois. Provides that the Department may adopt rules and regulations for payment by credit card of any amount due under any Act administered by the Department only when the Department is not required to pay a discount fee charged by the credit card issuer. Provides that the balance of moneys on deposit in any commercial checking account established by the Department of Revenue shall not exceed \$25,000 (instead of \$5,000) at any one time, nor shall any one check written on or single withdrawal made from any of those accounts exceed \$25,000 (instead of \$5,000). Amends the Property Tax Code. Provides that the Department shall certify the record of its proceedings if the taxpayer pays to it the sum of 75¢ per page of testimony taken before the Department and 25¢ per page of all other matters contained in the record. Amends the Uniform Penalty and Interest Act. Provides that, after December 31, 2013, interest paid by the Department and interest charged to taxpayers by the Department shall be at the underpayment rate established under Section 6621 of the Internal Revenue Code. Provides that a penalty of \$100 shall be imposed for failure to file a transaction reporting return required by the Retailers' Occupation Tax Act or the Use Tax Act. Effective immediately.

LRB098 10601 HLH 40864 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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 Sections
6 2505-310 and by adding Section 2505-255 as follows:

7 (20 ILCS 2505/2505-255 new)

8 Sec. 2505-255. Payment by credit card. The Department may
9 adopt rules and regulations for payment by credit card of any
10 amount due under any Act administered by the Department only
11 when the Department is not required to pay a discount fee
12 charged by the credit card issuer.

13 (20 ILCS 2505/2505-310) (was 20 ILCS 2505/39b15.2)

14 Sec. 2505-310. Obtaining evidence. The Department has the
15 power to expend sums that the Director deems necessary from
16 contractual services appropriations for the purchase of
17 evidence and for the employment of persons to obtain evidence.
18 The sums shall be advanced to investigators authorized by the
19 Director to expend funds, on vouchers signed by the Director.

20 In addition, the Director is authorized to maintain one or
21 more commercial checking accounts with any State banking
22 corporation or corporations organized under or subject to the

1 Illinois Banking Act for the deposit and withdrawal of moneys
2 to be used solely for the purchase of evidence and for the
3 employment of persons to obtain evidence. No check may be
4 written on nor any withdrawal made from such an account except
5 on the written signature of 2 persons designated by the
6 Director to write those checks and make those withdrawals. The
7 balance of moneys on deposit in any such account shall not
8 exceed \$25,000 ~~\$5,000~~ at any time, nor shall any one check
9 written on or single withdrawal made from any such account
10 exceed \$25,000 ~~\$5,000~~.

11 (Source: P.A. 91-239, eff. 1-1-00.)

12 Section 10. The Property Tax Code is amended by changing
13 Section 8-40 as follows:

14 (35 ILCS 200/8-40)

15 Sec. 8-40. Applicability of Administrative Review Law. The
16 circuit court for the county in which a property assessed, or
17 some part of such property, is situated may review all final
18 administrative decisions of the Department in administering
19 this Code. The Administrative Review Law and the rules adopted
20 under it apply to and govern all proceedings for the judicial
21 review of final administrative decisions of the Department
22 under Section 8-35. The term "administrative decision" is
23 defined as in Section 3-101 of the Code of Civil Procedure, and
24 includes assessment ratios and percentages for equalization of

1 assessments determined by the Department under Sections 17-5
2 through 17-30. Any review of assessment ratios and percentages
3 for equalization of assessments under the Administrative
4 Review Law shall not delay the computation, mailing or payment
5 of tax bills. If a final court decision holding the
6 Department's ratios or percentages in error comes after the
7 mailing of the tax bills, an adjustment shall be made on all
8 bills in the assessment district in the first tax billing
9 following the decision to credit taxpayers with any payments
10 which may have exceeded the maximum tax rate in rate-limited
11 levies of non-home rule taxing units. Service upon the Director
12 or the Assistant Director of the Department of summons issued
13 in an action to review a final administrative decision of the
14 Department shall be service upon the Department.

15 The Department shall certify the record of its proceedings
16 if the taxpayer pays to it the sum of 75¢ per page of testimony
17 taken before the Department and 25¢ per page of all other
18 matters contained in such record, except that these charges may
19 be waived where the Department is satisfied that the aggrieved
20 party is an indigent person, as defined by Section 5-105 of the
21 Code of Civil Procedure, or is a person who cannot otherwise
22 afford to pay such charges.

23 Appeals from all final orders and judgments entered by the
24 circuit court upon review of the Department's determination in
25 any case shall be taken as in other civil cases.

26 (Source: P.A. 82-1057; 88-455.)

1 Section 15. The Uniform Penalty and Interest Act is amended
2 by changing Sections 3-2 and 3-3 as follows:

3 (35 ILCS 735/3-2) (from Ch. 120, par. 2603-2)

4 Sec. 3-2. Interest.

5 (a) Interest paid by the Department to taxpayers and
6 interest charged to taxpayers by the Department shall be paid
7 at the annual rate determined by the Department. For periods
8 prior to January 1, 2004, and after December 31, 2013, that
9 rate shall be the underpayment rate established under Section
10 6621 of the Internal Revenue Code. For periods after December
11 31, 2003, and prior to January 1, 2014, that rate shall be:

12 (1) for the one-year period beginning with the date of
13 underpayment or overpayment, the short-term federal rate
14 established under Section 6621 of the Internal Revenue
15 Code.

16 (2) for any period beginning the day after the one-year
17 period described in paragraph (1) of this subsection (a),
18 the underpayment rate established under Section 6621 of the
19 Internal Revenue Code.

20 (b) The interest rate shall be adjusted on a semiannual
21 basis, on January 1 and July 1, based upon the underpayment
22 rate or short-term federal rate going into effect on that
23 January 1 or July 1 under Section 6621 of the Internal Revenue
24 Code.

1 (c) This subsection (c) is applicable to returns due on and
2 before December 31, 2000. Interest shall be simple interest
3 calculated on a daily basis. Interest shall accrue upon tax and
4 penalty due. If notice and demand is made for the payment of
5 any amount of tax due and if the amount due is paid within 30
6 days after the date of such notice and demand, interest under
7 this Section on the amount so paid shall not be imposed for the
8 period after the date of the notice and demand.

9 (c-5) This subsection (c-5) is applicable to returns due on
10 and after January 1, 2001. Interest shall be simple interest
11 calculated on a daily basis. Interest shall accrue upon tax
12 due. If notice and demand is made for the payment of any amount
13 of tax due and if the amount due is paid within 30 days after
14 the date of the notice and demand, interest under this Section
15 on the amount so paid shall not be imposed for the period after
16 the date of the notice and demand.

17 (d) No interest shall be paid upon any overpayment of tax
18 if the overpayment is refunded or a credit approved within 90
19 days after the last date prescribed for filing the original
20 return, or within 90 days of the receipt of the processable
21 return, or within 90 days after the date of overpayment,
22 whichever date is latest, as determined without regard to
23 processing time by the Comptroller or without regard to the
24 date on which the credit is applied to the taxpayer's account.
25 In order for an original return to be processable for purposes
26 of this Section, it must be in the form prescribed or approved

1 by the Department, signed by the person authorized by law, and
2 contain all information, schedules, and support documents
3 necessary to determine the tax due and to make allocations of
4 tax as prescribed by law. For the purposes of computing
5 interest, a return shall be deemed to be processable unless the
6 Department notifies the taxpayer that the return is not
7 processable within 90 days after the receipt of the return;
8 however, interest shall not accumulate for the period following
9 this date of notice. Interest on amounts refunded or credited
10 pursuant to the filing of an amended return or claim for refund
11 shall be determined from the due date of the original return or
12 the date of overpayment, whichever is later, to the date of
13 payment by the Department without regard to processing time by
14 the Comptroller or the date of credit by the Department or
15 without regard to the date on which the credit is applied to
16 the taxpayer's account. If a claim for refund relates to an
17 overpayment attributable to a net loss carryback as provided by
18 Section 207 of the Illinois Income Tax Act, the date of
19 overpayment shall be the last day of the taxable year in which
20 the loss was incurred.

21 (e) Interest on erroneous refunds. Any portion of the tax
22 imposed by an Act to which this Act is applicable or any
23 interest or penalty which has been erroneously refunded and
24 which is recoverable by the Department shall bear interest from
25 the date of payment of the refund. However, no interest will be
26 charged if the erroneous refund is for an amount less than \$500

1 and is due to a mistake of the Department.

2 (f) If a taxpayer has a tax liability for the taxable
3 period ending after June 30, 1983 and prior to July 1, 2002
4 that is eligible for amnesty under the Tax Delinquency Amnesty
5 Act and the taxpayer fails to satisfy the tax liability during
6 the amnesty period provided for in that Act for that taxable
7 period, then the interest charged by the Department under this
8 Section shall be imposed at a rate that is 200% of the rate
9 that would otherwise be imposed under this Section.

10 (g) If a taxpayer has a tax liability for the taxable
11 period ending after June 30, 2002 and prior to July 1, 2009
12 that is eligible for amnesty under the Tax Delinquency Amnesty
13 Act, except for any tax liability reported pursuant to Section
14 506(b) of the Illinois Income Tax Act (35 ILCS 5/506(b)) that
15 is not final, and the taxpayer fails to satisfy the tax
16 liability during the amnesty period provided for in that Act
17 for that taxable period, then the interest charged by the
18 Department under this Section shall be imposed in an amount
19 that is 200% of the amount that would otherwise be imposed
20 under this Section.

21 (h) No interest shall be paid to a taxpayer on any refund
22 allowed under the Tax Delinquency Amnesty Act.

23 (Source: P.A. 95-331, eff. 8-21-07; 96-1435, eff. 8-16-10.)

24 (35 ILCS 735/3-3) (from Ch. 120, par. 2603-3)

25 Sec. 3-3. Penalty for failure to file or pay.

1 (a) This subsection (a) is applicable before January 1,
2 1996. A penalty of 5% of the tax required to be shown due on a
3 return shall be imposed for failure to file the tax return on
4 or before the due date prescribed for filing determined with
5 regard for any extension of time for filing (penalty for late
6 filing or nonfiling). If any unprocessable return is corrected
7 and filed within 21 days after notice by the Department, the
8 late filing or nonfiling penalty shall not apply. If a penalty
9 for late filing or nonfiling is imposed in addition to a
10 penalty for late payment, the total penalty due shall be the
11 sum of the late filing penalty and the applicable late payment
12 penalty. Beginning on the effective date of this amendatory Act
13 of 1995, in the case of any type of tax return required to be
14 filed more frequently than annually, when the failure to file
15 the tax return on or before the date prescribed for filing
16 (including any extensions) is shown to be nonfraudulent and has
17 not occurred in the 2 years immediately preceding the failure
18 to file on the prescribed due date, the penalty imposed by
19 Section 3-3(a) shall be abated.

20 (a-5) This subsection (a-5) is applicable to returns due on
21 and after January 1, 1996 and on or before December 31, 2000. A
22 penalty equal to 2% of the tax required to be shown due on a
23 return, up to a maximum amount of \$250, determined without
24 regard to any part of the tax that is paid on time or by any
25 credit that was properly allowable on the date the return was
26 required to be filed, shall be imposed for failure to file the

1 tax return on or before the due date prescribed for filing
2 determined with regard for any extension of time for filing.
3 However, if any return is not filed within 30 days after notice
4 of nonfiling mailed by the Department to the last known address
5 of the taxpayer contained in Department records, an additional
6 penalty amount shall be imposed equal to the greater of \$250 or
7 2% of the tax shown on the return. However, the additional
8 penalty amount may not exceed \$5,000 and is determined without
9 regard to any part of the tax that is paid on time or by any
10 credit that was properly allowable on the date the return was
11 required to be filed (penalty for late filing or nonfiling). If
12 any unprocessable return is corrected and filed within 30 days
13 after notice by the Department, the late filing or nonfiling
14 penalty shall not apply. If a penalty for late filing or
15 nonfiling is imposed in addition to a penalty for late payment,
16 the total penalty due shall be the sum of the late filing
17 penalty and the applicable late payment penalty. In the case of
18 any type of tax return required to be filed more frequently
19 than annually, when the failure to file the tax return on or
20 before the date prescribed for filing (including any
21 extensions) is shown to be nonfraudulent and has not occurred
22 in the 2 years immediately preceding the failure to file on the
23 prescribed due date, the penalty imposed by Section 3-3(a-5)
24 shall be abated.

25 (a-10) This subsection (a-10) is applicable to returns due
26 on and after January 1, 2001. A penalty equal to 2% of the tax

1 required to be shown due on a return, up to a maximum amount of
2 \$250, reduced by any tax that is paid on time or by any credit
3 that was properly allowable on the date the return was required
4 to be filed, shall be imposed for failure to file the tax
5 return on or before the due date prescribed for filing
6 determined with regard for any extension of time for filing.
7 However, if any return is not filed within 30 days after notice
8 of nonfiling mailed by the Department to the last known address
9 of the taxpayer contained in Department records, an additional
10 penalty amount shall be imposed equal to the greater of \$250 or
11 2% of the tax shown on the return. However, the additional
12 penalty amount may not exceed \$5,000 and is determined without
13 regard to any part of the tax that is paid on time or by any
14 credit that was properly allowable on the date the return was
15 required to be filed (penalty for late filing or nonfiling). If
16 any unprocessable return is corrected and filed within 30 days
17 after notice by the Department, the late filing or nonfiling
18 penalty shall not apply. If a penalty for late filing or
19 nonfiling is imposed in addition to a penalty for late payment,
20 the total penalty due shall be the sum of the late filing
21 penalty and the applicable late payment penalty. In the case of
22 any type of tax return required to be filed more frequently
23 than annually, when the failure to file the tax return on or
24 before the date prescribed for filing (including any
25 extensions) is shown to be nonfraudulent and has not occurred
26 in the 2 years immediately preceding the failure to file on the

1 prescribed due date, the penalty imposed by Section 3-3(a-10)
2 shall be abated.

3 (a-15) In addition to any other penalties imposed by law
4 for the failure to file a return, a penalty of \$100 shall be
5 imposed for failure to file a transaction reporting return
6 required by Section 3 of the Retailers' Occupation Tax Act and
7 Section 9 of the Use Tax Act on or before the date a return is
8 required to be filed. This penalty shall be imposed regardless
9 of whether the return when properly prepared and filed would
10 result in the imposition of a tax.

11 (b) This subsection is applicable before January 1, 1998. A
12 penalty of 15% of the tax shown on the return or the tax
13 required to be shown due on the return shall be imposed for
14 failure to pay:

15 (1) the tax shown due on the return on or before the
16 due date prescribed for payment of that tax, an amount of
17 underpayment of estimated tax, or an amount that is
18 reported in an amended return other than an amended return
19 timely filed as required by subsection (b) of Section 506
20 of the Illinois Income Tax Act (penalty for late payment or
21 nonpayment of admitted liability); or

22 (2) the full amount of any tax required to be shown due
23 on a return and which is not shown (penalty for late
24 payment or nonpayment of additional liability), within 30
25 days after a notice of arithmetic error, notice and demand,
26 or a final assessment is issued by the Department. In the

1 case of a final assessment arising following a protest and
2 hearing, the 30-day period shall not begin until all
3 proceedings in court for review of the final assessment
4 have terminated or the period for obtaining a review has
5 expired without proceedings for a review having been
6 instituted. In the case of a notice of tax liability that
7 becomes a final assessment without a protest and hearing,
8 the penalty provided in this paragraph (2) shall be imposed
9 at the expiration of the period provided for the filing of
10 a protest.

11 (b-5) This subsection is applicable to returns due on and
12 after January 1, 1998 and on or before December 31, 2000. A
13 penalty of 20% of the tax shown on the return or the tax
14 required to be shown due on the return shall be imposed for
15 failure to pay:

16 (1) the tax shown due on the return on or before the
17 due date prescribed for payment of that tax, an amount of
18 underpayment of estimated tax, or an amount that is
19 reported in an amended return other than an amended return
20 timely filed as required by subsection (b) of Section 506
21 of the Illinois Income Tax Act (penalty for late payment or
22 nonpayment of admitted liability); or

23 (2) the full amount of any tax required to be shown due
24 on a return and which is not shown (penalty for late
25 payment or nonpayment of additional liability), within 30
26 days after a notice of arithmetic error, notice and demand,

1 or a final assessment is issued by the Department. In the
2 case of a final assessment arising following a protest and
3 hearing, the 30-day period shall not begin until all
4 proceedings in court for review of the final assessment
5 have terminated or the period for obtaining a review has
6 expired without proceedings for a review having been
7 instituted. In the case of a notice of tax liability that
8 becomes a final assessment without a protest and hearing,
9 the penalty provided in this paragraph (2) shall be imposed
10 at the expiration of the period provided for the filing of
11 a protest.

12 (b-10) This subsection (b-10) is applicable to returns due
13 on and after January 1, 2001 and on or before December 31,
14 2003. A penalty shall be imposed for failure to pay:

15 (1) the tax shown due on a return on or before the due
16 date prescribed for payment of that tax, an amount of
17 underpayment of estimated tax, or an amount that is
18 reported in an amended return other than an amended return
19 timely filed as required by subsection (b) of Section 506
20 of the Illinois Income Tax Act (penalty for late payment or
21 nonpayment of admitted liability). The amount of penalty
22 imposed under this subsection (b-10) (1) shall be 2% of any
23 amount that is paid no later than 30 days after the due
24 date, 5% of any amount that is paid later than 30 days
25 after the due date and not later than 90 days after the due
26 date, 10% of any amount that is paid later than 90 days

1 after the due date and not later than 180 days after the
2 due date, and 15% of any amount that is paid later than 180
3 days after the due date. If notice and demand is made for
4 the payment of any amount of tax due and if the amount due
5 is paid within 30 days after the date of the notice and
6 demand, then the penalty for late payment or nonpayment of
7 admitted liability under this subsection (b-10)(1) on the
8 amount so paid shall not accrue for the period after the
9 date of the notice and demand.

10 (2) the full amount of any tax required to be shown due
11 on a return and that is not shown (penalty for late payment
12 or nonpayment of additional liability), within 30 days
13 after a notice of arithmetic error, notice and demand, or a
14 final assessment is issued by the Department. In the case
15 of a final assessment arising following a protest and
16 hearing, the 30-day period shall not begin until all
17 proceedings in court for review of the final assessment
18 have terminated or the period for obtaining a review has
19 expired without proceedings for a review having been
20 instituted. The amount of penalty imposed under this
21 subsection (b-10)(2) shall be 20% of any amount that is not
22 paid within the 30-day period. In the case of a notice of
23 tax liability that becomes a final assessment without a
24 protest and hearing, the penalty provided in this
25 subsection (b-10)(2) shall be imposed at the expiration of
26 the period provided for the filing of a protest.

1 (b-15) This subsection (b-15) is applicable to returns due
2 on and after January 1, 2004 and on or before December 31,
3 2004. A penalty shall be imposed for failure to pay the tax
4 shown due or required to be shown due on a return on or before
5 the due date prescribed for payment of that tax, an amount of
6 underpayment of estimated tax, or an amount that is reported in
7 an amended return other than an amended return timely filed as
8 required by subsection (b) of Section 506 of the Illinois
9 Income Tax Act (penalty for late payment or nonpayment of
10 admitted liability). The amount of penalty imposed under this
11 subsection (b-15)(1) shall be 2% of any amount that is paid no
12 later than 30 days after the due date, 10% of any amount that
13 is paid later than 30 days after the due date and not later
14 than 90 days after the due date, 15% of any amount that is paid
15 later than 90 days after the due date and not later than 180
16 days after the due date, and 20% of any amount that is paid
17 later than 180 days after the due date. If notice and demand is
18 made for the payment of any amount of tax due and if the amount
19 due is paid within 30 days after the date of this notice and
20 demand, then the penalty for late payment or nonpayment of
21 admitted liability under this subsection (b-15)(1) on the
22 amount so paid shall not accrue for the period after the date
23 of the notice and demand.

24 (b-20) This subsection (b-20) is applicable to returns due
25 on and after January 1, 2005.

26 (1) A penalty shall be imposed for failure to pay,

1 prior to the due date for payment, any amount of tax the
2 payment of which is required to be made prior to the filing
3 of a return or without a return (penalty for late payment
4 or nonpayment of estimated or accelerated tax). The amount
5 of penalty imposed under this paragraph (1) shall be 2% of
6 any amount that is paid no later than 30 days after the due
7 date and 10% of any amount that is paid later than 30 days
8 after the due date.

9 (2) A penalty shall be imposed for failure to pay the
10 tax shown due or required to be shown due on a return on or
11 before the due date prescribed for payment of that tax or
12 an amount that is reported in an amended return other than
13 an amended return timely filed as required by subsection
14 (b) of Section 506 of the Illinois Income Tax Act (penalty
15 for late payment or nonpayment of tax). The amount of
16 penalty imposed under this paragraph (2) shall be 2% of any
17 amount that is paid no later than 30 days after the due
18 date, 10% of any amount that is paid later than 30 days
19 after the due date and prior to the date the Department has
20 initiated an audit or investigation of the taxpayer, and
21 20% of any amount that is paid after the date the
22 Department has initiated an audit or investigation of the
23 taxpayer; provided that the penalty shall be reduced to 15%
24 if the entire amount due is paid not later than 30 days
25 after the Department has provided the taxpayer with an
26 amended return (following completion of an occupation,

1 use, or excise tax audit) or a form for waiver of
2 restrictions on assessment (following completion of an
3 income tax audit); provided further that the reduction to
4 15% shall be rescinded if the taxpayer makes any claim for
5 refund or credit of the tax, penalties, or interest
6 determined to be due upon audit, except in the case of a
7 claim filed pursuant to subsection (b) of Section 506 of
8 the Illinois Income Tax Act or to claim a carryover of a
9 loss or credit, the availability of which was not
10 determined in the audit. For purposes of this paragraph
11 (2), any overpayment reported on an original return that
12 has been allowed as a refund or credit to the taxpayer
13 shall be deemed to have not been paid on or before the due
14 date for payment and any amount paid under protest pursuant
15 to the provisions of the State Officers and Employees Money
16 Disposition Act shall be deemed to have been paid after the
17 Department has initiated an audit and more than 30 days
18 after the Department has provided the taxpayer with an
19 amended return (following completion of an occupation,
20 use, or excise tax audit) or a form for waiver of
21 restrictions on assessment (following completion of an
22 income tax audit).

23 (3) The penalty imposed under this subsection (b-20)
24 shall be deemed assessed at the time the tax upon which the
25 penalty is computed is assessed, except that, if the
26 reduction of the penalty imposed under paragraph (2) of

1 this subsection (b-20) to 15% is rescinded because a claim
2 for refund or credit has been filed, the increase in
3 penalty shall be deemed assessed at the time the claim for
4 refund or credit is filed.

5 (c) For purposes of the late payment penalties, the basis
6 of the penalty shall be the tax shown or required to be shown
7 on a return, whichever is applicable, reduced by any part of
8 the tax which is paid on time and by any credit which was
9 properly allowable on the date the return was required to be
10 filed.

11 (d) A penalty shall be applied to the tax required to be
12 shown even if that amount is less than the tax shown on the
13 return.

14 (e) This subsection (e) is applicable to returns due before
15 January 1, 2001. If both a subsection (b)(1) or (b-5)(1)
16 penalty and a subsection (b)(2) or (b-5)(2) penalty are
17 assessed against the same return, the subsection (b)(2) or
18 (b-5)(2) penalty shall be assessed against only the additional
19 tax found to be due.

20 (e-5) This subsection (e-5) is applicable to returns due on
21 and after January 1, 2001. If both a subsection (b-10)(1)
22 penalty and a subsection (b-10)(2) penalty are assessed against
23 the same return, the subsection (b-10)(2) penalty shall be
24 assessed against only the additional tax found to be due.

25 (f) If the taxpayer has failed to file the return, the
26 Department shall determine the correct tax according to its

1 best judgment and information, which amount shall be prima
2 facie evidence of the correctness of the tax due.

3 (g) The time within which to file a return or pay an amount
4 of tax due without imposition of a penalty does not extend the
5 time within which to file a protest to a notice of tax
6 liability or a notice of deficiency.

7 (h) No return shall be determined to be unprocessable
8 because of the omission of any information requested on the
9 return pursuant to Section 2505-575 of the Department of
10 Revenue Law (20 ILCS 2505/2505-575).

11 (i) If a taxpayer has a tax liability for the taxable
12 period ending after June 30, 1983 and prior to July 1, 2002
13 that is eligible for amnesty under the Tax Delinquency Amnesty
14 Act and the taxpayer fails to satisfy the tax liability during
15 the amnesty period provided for in that Act for that taxable
16 period, then the penalty imposed by the Department under this
17 Section shall be imposed in an amount that is 200% of the
18 amount that would otherwise be imposed under this Section.

19 (j) If a taxpayer has a tax liability for the taxable
20 period ending after June 30, 2002 and prior to July 1, 2009
21 that is eligible for amnesty under the Tax Delinquency Amnesty
22 Act, except for any tax liability reported pursuant to Section
23 506(b) of the Illinois Income Tax Act (35 ILCS 5/506(b)) that
24 is not final, and the taxpayer fails to satisfy the tax
25 liability during the amnesty period provided for in that Act
26 for that taxable period, then the penalty imposed by the

1 Department under this Section shall be imposed in an amount
2 that is 200% of the amount that would otherwise be imposed
3 under this Section.

4 (Source: P.A. 96-1435, eff. 8-16-10.)

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