

99TH GENERAL ASSEMBLY State of Illinois 2015 and 2016 HB3176

by Rep. La Shawn K. Ford

SYNOPSIS AS INTRODUCED:

35 ILCS 5/506.10 new

Amends the Illinois Income Tax Act. Provides that a person who prepares a draft income tax return on behalf of another person shall mark the return with a stamp or watermark indicating that the return is a draft copy and is not intended for filing.

LRB099 07633 HLH 27764 b

FISCAL NOTE ACT MAY APPLY

- 1 AN ACT concerning revenue.
- 2 Be it enacted by the People of the State of Illinois,
- **represented in the General Assembly:**
- 4 Section 5. The Illinois Income Tax Act is amended by adding
- 5 Section 506.10 as follows:
- 6 (35 ILCS 5/506.10 new)
- 7 Sec. 506.10. Draft copy of returns. Any person who prepares
- 8 a draft income tax return on behalf of another person shall
- 9 mark the return with a stamp or watermark indicating that the
- return is a draft copy and is not intended for filing.
- 11 For the purposes of this Section, "draft income tax return"
- means an income tax return that is not ready to be filed with
- 13 the Department or the Internal Revenue Service.