

SB0523



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

SB0523

Introduced 1/28/2015, by Sen. John J. Cullerton

SYNOPSIS AS INTRODUCED:

35 ILCS 115/20a

from Ch. 120, par. 439.120a

Amends the Service Occupation Tax Act. Makes a technical change in a Section concerning rules.

LRB099 03077 HLH 23085 b

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 Service Occupation Tax Act is amended by
5 changing Section 20a as follows:

6 (35 ILCS 115/20a) (from Ch. 120, par. 439.120a)

7 Sec. 20a. The ~~The~~ Illinois Administrative Procedure Act is
8 hereby expressly adopted and shall apply to all administrative
9 rules and procedures of the Department of Revenue under this
10 Act, except that (1) paragraph (b) of Section 5-10 of the
11 Illinois Administrative Procedure Act does not apply to final
12 orders, decisions and opinions of the Department, (2)
13 subparagraph (a)2 of Section 5-10 of the Illinois
14 Administrative Procedure Act does not apply to forms
15 established by the Department for use under this Act, and (3)
16 the provisions of Section 10-45 of the Illinois Administrative
17 Procedure Act regarding proposals for decision are excluded and
18 not applicable to the Department under this Act to the extent
19 Section 10-45 applies to hearings not otherwise delegated to
20 the Illinois Independent Tax Tribunal.

21 (Source: P.A. 97-1129, eff. 8-28-12.)