

1 AN ACT concerning taxes.

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

4 Section 5. The Uniform Penalty and Interest Act is
5 amended by adding Section 3-8.5 as follows:

6 (35 ILCS 735/3-8.5 new)

7 Sec. 3-8.5. Five-day grace period; delayed post-mark. The
8 interest charged under Section 3-2 and the penalties imposed
9 under Sections 3-3, 3-4, 3-5, and 3-7.5 of this Act for
10 failure to file a return or pay tax at the required time do
11 not apply if all of the following conditions are met:

12 (1) The taxpayer certifies that the return, the payment,
13 or both were deposited into a United States mail receptacle
14 on or before the due date.

15 (2) The date shown by the United States post office
16 cancellation mark stamped on the envelope or other wrapper
17 containing the return, the payment, or both is no more than 5
18 days after the due date.

19 (3) The Department receives the return, the payment, or
20 both no more than 5 days after the due date.

21 Section 99. Effective date. This Act takes effect upon
22 becoming law.