

HB2874



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB2874

by Rep. Ann M. Williams

SYNOPSIS AS INTRODUCED:

815 ILCS 505/2

from Ch. 121 1/2, par. 262

Amends the Consumer Fraud and Deceptive Business Practices Act. Provides that the over-collection of a tax by a person is not considered fraud, reckless disregard, or any other unlawful practice to the extent the over-collected tax is remitted to a government entity or agency. Effective immediately.

LRB100 08292 JLS 18394 b

A BILL FOR

1 AN ACT concerning business.

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

4 Section 5. The Consumer Fraud and Deceptive Business
5 Practices Act is amended by changing Section 2 as follows:

6 (815 ILCS 505/2) (from Ch. 121 1/2, par. 262)

7 Sec. 2. Unfair methods of competition and unfair or
8 deceptive acts or practices, including but not limited to the
9 use or employment of any deception fraud, false pretense, false
10 promise, misrepresentation or the concealment, suppression or
11 omission of any material fact, with intent that others rely
12 upon the concealment, suppression or omission of such material
13 fact, or the use or employment of any practice described in
14 Section 2 of the "Uniform Deceptive Trade Practices Act",
15 approved August 5, 1965, in the conduct of any trade or
16 commerce are hereby declared unlawful whether any person has in
17 fact been misled, deceived or damaged thereby. In construing
18 this section consideration shall be given to the
19 interpretations of the Federal Trade Commission and the federal
20 courts relating to Section 5 (a) of the Federal Trade
21 Commission Act. However, it shall not be considered fraud,
22 reckless disregard, or any other unlawful practice under this
23 Section when a person over-collects a tax, to the extent the

1 over-collected tax is remitted to a government entity or
2 agency. For purposes of this Section, a tax is remitted to a
3 governmental entity or agency when it is paid or transferred to
4 the government entity or agency or taken as a credit or
5 allowance on a tax return or other tax form (including any
6 commission or discount taken or allowed by the tax collector or
7 taxpayer).

8 (Source: P.A. 78-904.)

9 Section 99. Effective date. This Act takes effect upon
10 becoming law.