



94TH GENERAL ASSEMBLY
State of Illinois
2005 and 2006
HB2707

Introduced 02/22/05, by Rep. Gary Hannig

SYNOPSIS AS INTRODUCED:

20 ILCS 2505/2505-210

was 20 ILCS 2505/39c-1

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois. In a Section requiring taxpayers with a certain annual tax liability to make payments by electronic funds transfer, deletes a provision exempting tax liability under the Motor Fuel Tax Law from the definition of "annual tax liability". Effective January 1, 2006.

LRB094 03734 BDD 33743 b

FISCAL NOTE ACT
MAY APPLY

1 AN ACT concerning State government.

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 Section
6 2505-210 as follows:

7 (20 ILCS 2505/2505-210) (was 20 ILCS 2505/39c-1)

8 Sec. 2505-210. Electronic funds transfer.

9 (a) The Department may provide means by which persons
10 having a tax liability under any Act administered by the
11 Department may use electronic funds transfer to pay the tax
12 liability.

13 (b) Beginning on October 1, 2002, a taxpayer who has an
14 annual tax liability of \$200,000 or more shall make all
15 payments of that tax to the Department by electronic funds
16 transfer. Before August 1 of each year, beginning in 2002, the
17 Department shall notify all taxpayers required to make payments
18 by electronic funds transfer. All taxpayers required to make
19 payments by electronic funds transfer shall make those payments
20 for a minimum of one year beginning on October 1. For purposes
21 of this subsection (b), the term "annual tax liability" means,
22 except as provided in subsections (c) and (d) of this Section,
23 the sum of the taxpayer's liabilities under a tax Act
24 administered by the Department, ~~except the Motor Fuel Tax Law~~
25 ~~and~~ the Environmental Impact Fee Law, for the immediately
26 preceding calendar year.

27 (c) For purposes of subsection (b), the term "annual tax
28 liability" means, for a taxpayer that incurs a tax liability
29 under the Retailers' Occupation Tax Act, Service Occupation Tax
30 Act, Use Tax Act, Service Use Tax Act, or any other State or
31 local occupation or use tax law that is administered by the
32 Department, the sum of the taxpayer's liabilities under the

1 Retailers' Occupation Tax Act, Service Occupation Tax Act, Use
2 Tax Act, Service Use Tax Act, and all other State and local
3 occupation and use tax laws administered by the Department for
4 the immediately preceding calendar year.

5 (d) For purposes of subsection (b), the term "annual tax
6 liability" means, for a taxpayer that incurs an Illinois income
7 tax liability, the greater of:

8 (1) the amount of the taxpayer's tax liability under
9 Article 7 of the Illinois Income Tax Act for the
10 immediately preceding calendar year; or

11 (2) the taxpayer's estimated tax payment obligation
12 under Article 8 of the Illinois Income Tax Act for the
13 immediately preceding calendar year.

14 (e) The Department shall adopt such rules as are necessary
15 to effectuate a program of electronic funds transfer and the
16 requirements of this Section.

17 (Source: P.A. 91-239, eff. 1-1-00; 92-492, eff. 1-1-02.)

18 Section 99. Effective date. This Act takes effect January
19 1, 2006.