



Rep. Jack D. Franks

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1 AMENDMENT TO SENATE BILL 377

2 AMENDMENT NO. _____. Amend Senate Bill 377, AS AMENDED, by
3 replacing everything after the enacting clause with the
4 following:

5 "Article 5.

6 Franchise Tax and License Fee Amnesty Act of 2010

7 Section 5-1. Short title. This Act may be cited as the
8 Franchise Tax and License Fee Amnesty Act of 2010.

9 Section 5-5. Definitions. As used in this Act:

10 "Secretary" means the Illinois Secretary of State.

11 "Rules" means any rules adopted or forms prescribed by the
12 Secretary.

13 "Taxable period" means any period of time for which any
14 franchise tax is imposed by and owed to the State of Illinois
15 by any domestic corporation or any license fee is imposed by

1 and owed to the State of Illinois by any foreign corporation.

2 "Taxpayer" means any domestic or foreign corporation,
3 subject to franchise tax or license fee imposed by Article XV
4 of the Business Corporation Act of 1983.

5 Section 5-10. Amnesty program. The Secretary shall
6 establish an amnesty program for all taxpayers owing any
7 franchise tax or license fee imposed by Article XV of the
8 Business Corporation Act of 1983. The amnesty program shall be
9 for a period from April 21, 2010 through November 30, 2010. The
10 amnesty program shall provide that, upon payment by a taxpayer
11 of all franchise taxes and license fees due from that taxpayer
12 to the State of Illinois for any taxable period, the Secretary
13 shall abate and not seek to collect any interest or penalties
14 that may be applicable, and the Secretary shall not seek civil
15 or criminal prosecution for any taxpayer for the period of time
16 for which amnesty has been granted to the taxpayer. Failure to
17 pay all taxes due to the State for a taxable period shall not
18 invalidate any amnesty granted under this Act with respect to
19 the taxes paid pursuant to the amnesty program.

20 Amnesty shall be granted only if all amnesty conditions are
21 satisfied by the taxpayer. Amnesty shall not be granted to
22 taxpayers who are a party to any criminal investigation or to
23 any civil or criminal litigation initiated by the State of
24 Illinois against the subject taxpayer independent of the
25 taxpayer bringing the matter of non-payment of franchise taxes

1 to the attention of the State of Illinois that is pending in
2 any circuit court or appellate court or the Supreme Court of
3 this State for nonpayment, delinquency, or fraud in relation to
4 any franchise tax or license fee imposed by Article XV of the
5 Business Corporation Act of 1983.

6 If a taxpayer pays under this Act all franchise taxes for
7 the most recent 4-year period due to a previously unreported
8 increase in paid in capital that occurred prior to that 4-year
9 period, the taxpayer shall not be obligated to pay any annual
10 franchise tax, fee, or penalty or interest thereon imposed
11 under this Act, nor shall any administrative or judicial
12 sanction (including dissolution) be imposed or enforced nor
13 access to the courts of this State be denied based upon
14 nonpayment thereof more than 4 years after the date of filing
15 the annual report with respect to the period during which the
16 obligation for the tax, fee, penalty or interest arose.
17 Voluntary payments made under this Act shall be made by check,
18 guaranteed remittance, or ACH debit.

19 If (i) a taxpayer offers to pay a franchise tax to the
20 Secretary of State pursuant to this Act and is ready and
21 willing to do so, and (ii) the taxpayer requests confirmation
22 from the Secretary that such payments will satisfy the
23 taxpayer's obligations to the Secretary for the applicable
24 taxable period, but the Secretary does not provide such
25 confirmation during the amnesty period, and (iii) it is then
26 determined that, had the taxpayer made such payment during the

1 amnesty period, the payment would have qualified for the
2 amnesty, then such payment, if made within 60 days after such
3 determination, shall qualify for the amnesty.

4 The Secretary shall adopt rules as necessary to implement
5 the provisions of this Act.

6 Except as otherwise provided in this Section, all money
7 collected under this Act that would otherwise be deposited into
8 the General Revenue Fund shall be deposited into the General
9 Revenue Fund. Two percent of all money collected under this Act
10 shall be deposited by the State Treasurer into the Franchise
11 Tax and License Fee Amnesty Administration Fund and, subject to
12 appropriation, shall be used by the Secretary to cover costs
13 associated with the administration of this Act.

14 The intent of this Act is to grant amnesty and limited
15 exposure to all taxpayers other than those who have filed with
16 fraudulent intent to evade franchise taxes, and this Act shall
17 be applied by the Secretary accordingly and shall not be
18 interpreted to deny amnesty based on technicalities to
19 taxpayers who have acted in good faith. The Secretary shall
20 have the discretion to settle all disputes with taxpayers
21 related to franchise taxes whether or not such disputes are
22 pending in court.

23 Section 5-90. The Business Corporation Act of 1983 is
24 amended by changing Sections 15.90 and 16.05 as follows:

1 (805 ILCS 5/15.90) (from Ch. 32, par. 15.90)

2 Sec. 15.90. Statute of limitations.

3 (a) Except as otherwise provided in this Section and
4 notwithstanding anything to the contrary contained in any other
5 Section of this Act, no domestic corporation or foreign
6 corporation shall be obligated to pay any annual franchise tax,
7 fee, or penalty or interest thereon imposed under this Act, nor
8 shall any administrative or judicial sanction (including
9 dissolution) be imposed or enforced nor access to the courts of
10 this State be denied based upon nonpayment thereof more than 7
11 years after the date of filing the annual report with respect
12 to the period during which the obligation for the tax, fee,
13 penalty or interest arose, unless (1) within that 7 year period
14 the Secretary of State sends a written notice to the
15 corporation to the effect that (A) administrative or judicial
16 action to dissolve the corporation or revoke its authority for
17 nonpayment of a tax, fee, penalty or interest has been
18 commenced; or (B) the corporation has submitted a report but
19 has failed to pay a tax, fee, penalty or interest required to
20 be paid therewith; or (C) a report with respect to an event or
21 action giving rise to an obligation to pay a tax, fee, penalty
22 or interest is required but has not been filed, or has been
23 filed and is in error or incomplete; or (2) the annual report
24 by the corporation was filed with fraudulent intent to evade
25 taxes payable under this Act. A corporation nonetheless shall
26 be required to pay all taxes that would have been payable

1 during the most recent 7 year period due to a previously
2 unreported increase in paid-in capital that occurred prior to
3 that 7 year period and interest and penalties thereon for that
4 period, except that, from February 1, 2008 through March 15,
5 2008, with respect to any corporation that participates in the
6 Franchise Tax and License Fee Amnesty Act of 2007, and from
7 April 21, 2010 through November 30, 2010, with respect to any
8 corporation that participates in the Franchise Tax and License
9 Fee Amnesty Act of 2010, the corporation shall be only required
10 to pay all taxes that would have been payable during the most
11 recent 4 year period due to a previously unreported increase in
12 paid-in capital that occurred prior to that 7 year period.

13 (b) If within 2 years following a change in control of a
14 corporation the corporation voluntarily pays in good faith all
15 known obligations of the corporation imposed by this Article 15
16 with respect to reports that were required to have been filed
17 since the beginning of the 7 year period ending on the
18 effective date of the change in control, no action shall be
19 taken to enforce or collect obligations of that corporation
20 imposed by this Article 15 with respect to reports that were
21 required to have been filed prior to that 7 year period
22 regardless of whether the limitation period set forth in
23 subsection (a) is otherwise applicable. For purposes of this
24 subsection (b), a change in control means a transaction, or a
25 series of transactions consummated within a period of 180
26 consecutive days, as a result of which a person which owned

1 less than 10% of the shares having the power to elect directors
2 of the corporation acquires shares such that the person becomes
3 the holder of 80% or more of the shares having such power. For
4 purposes of this subsection (b) a person means any natural
5 person, corporation, partnership, trust or other entity
6 together with all other persons controlled by, controlling or
7 under common control with such person.

8 (c) Except as otherwise provided in this Section and
9 notwithstanding anything to the contrary contained in any other
10 Section of this Act, no foreign corporation that has not
11 previously obtained authority under this Act shall, upon
12 voluntary application for authority filed with the Secretary of
13 State prior to January 1, 2001, be obligated to pay any tax,
14 fee, penalty, or interest imposed under this Act, nor shall any
15 administrative or judicial sanction be imposed or enforced
16 based upon nonpayment thereof with respect to a period during
17 which the obligation arose that is prior to January 1, 1993
18 unless (1) prior to receipt of the application for authority
19 the Secretary of State had sent written notice to the
20 corporation regarding its failure to obtain an application for
21 authority, (2) the corporation had submitted an application for
22 authority previously but had failed to pay any tax, fee,
23 penalty or interest to be paid therewith, or (3) the
24 application for authority was submitted by the corporation with
25 fraudulent intent to evade taxes payable under this Act. A
26 corporation nonetheless shall be required to pay all taxes and

1 fees due under this Act that would have been payable since
2 January 1, 1993 as a result of commencing the transaction of
3 its business in this State and interest thereon for that
4 period.

5 (Source: P.A. 95-233, eff. 8-16-07; 95-707, eff. 1-11-08;
6 96-66, eff. 1-1-10.)

7 (805 ILCS 5/16.05) (from Ch. 32, par. 16.05)

8 Sec. 16.05. Penalties and interest imposed upon
9 corporations.

10 (a) Each corporation, domestic or foreign, that fails or
11 refuses to file any annual report or report of cumulative
12 changes in paid-in capital and pay any franchise tax due
13 pursuant to the report prior to the first day of its
14 anniversary month or, in the case of a corporation which has
15 established an extended filing month, the extended filing month
16 of the corporation shall pay a penalty of 10% of the amount of
17 any delinquent franchise tax due for the report. From February
18 1, 2008 through March 15, 2008, no penalty shall be imposed
19 with respect to any amount of delinquent franchise tax paid
20 pursuant to the Franchise Tax and License Fee Amnesty Act of
21 2007. From April 21, 2010 through November 30, 2010, no penalty
22 shall be imposed with respect to any amount of delinquent
23 franchise taxes paid pursuant to the Franchise Tax and License
24 Fee Amnesty Act of 2010.

25 (b) Each corporation, domestic or foreign, that fails or

1 refuses to file a report of issuance of shares or increase in
2 paid-in capital within the time prescribed by this Act is
3 subject to a penalty on any obligation occurring prior to
4 January 1, 1991, and interest on those obligations on or after
5 January 1, 1991, for each calendar month or part of month that
6 it is delinquent in the amount of 2% of the amount of license
7 fees and franchise taxes provided by this Act to be paid on
8 account of the issuance of shares or increase in paid-in
9 capital. From February 1, 2008 through March 15, 2008, no
10 penalty shall be imposed, or interest charged, with respect to
11 any amount of delinquent license fees and franchise taxes paid
12 pursuant to the Franchise Tax and License Fee Amnesty Act of
13 2007. From April 21, 2010 through November 30, 2010, no penalty
14 shall be imposed, or interest charged, with respect to any
15 amount of delinquent license fees and franchise taxes paid
16 pursuant to the Franchise Tax and License Fee Amnesty Act of
17 2010.

18 (c) Each corporation, domestic or foreign, that fails or
19 refuses to file a report of cumulative changes in paid-in
20 capital or report following merger within the time prescribed
21 by this Act is subject to interest on or after January 1, 1992,
22 for each calendar month or part of month that it is delinquent,
23 in the amount of 2% of the amount of franchise taxes provided
24 by this Act to be paid on account of the issuance of shares or
25 increase in paid-in capital disclosed on the report of
26 cumulative changes in paid-in capital or report following

1 merger, or \$1, whichever is greater. From February 1, 2008
2 through March 15, 2008, no interest shall be charged with
3 respect to any amount of delinquent franchise tax paid pursuant
4 to the Franchise Tax and License Fee Amnesty Act of 2007. From
5 April 21, 2010 through November 30, 2010, no interest shall be
6 charged with respect to any amount of delinquent franchise
7 taxes paid pursuant to the Franchise Tax and License Fee
8 Amnesty Act of 2010.

9 (d) If the annual franchise tax, or the supplemental annual
10 franchise tax for any 12-month period commencing July 1, 1968,
11 or July 1 of any subsequent year through June 30, 1983,
12 assessed in accordance with this Act, is not paid by July 31,
13 it is delinquent, and there is added a penalty prior to January
14 1, 1991, and interest on and after January 1, 1991, of 2% for
15 each month or part of month that it is delinquent commencing
16 with the month of August, or \$1, whichever is greater. From
17 February 1, 2008 through March 15, 2008, no penalty shall be
18 imposed, or interest charged, with respect to any amount of
19 delinquent franchise taxes paid pursuant to the Franchise Tax
20 and License Fee Amnesty Act of 2007. From April 21, 2010
21 through November 30, 2010, no penalty shall be imposed, or
22 interest charged, with respect to any amount of delinquent
23 franchise taxes paid pursuant to the Franchise Tax and License
24 Fee Amnesty Act of 2010.

25 (e) If the supplemental annual franchise tax assessed in
26 accordance with the provisions of this Act for the 12-month

1 period commencing July 1, 1967, is not paid by September 30,
2 1967, it is delinquent, and there is added a penalty prior to
3 January 1, 1991, and interest on and after January 1, 1991, of
4 2% for each month or part of month that it is delinquent
5 commencing with the month of October, 1967. From February 1,
6 2008 through March 15, 2008, no penalty shall be imposed, or
7 interest charged, with respect to any amount of delinquent
8 franchise taxes paid pursuant to the Franchise Tax and License
9 Fee Amnesty Act of 2007. From April 21, 2010 through November
10 30, 2010, no penalty shall be imposed, or interest charged,
11 with respect to any amount of delinquent franchise taxes paid
12 pursuant to the Franchise Tax and License Fee Amnesty Act of
13 2010.

14 (f) If any annual franchise tax for any period beginning on
15 or after July 1, 1983, is not paid by the time period herein
16 prescribed, it is delinquent and there is added a penalty prior
17 to January 1, 1991, and interest on and after January 1, 1991,
18 of 2% for each month or part of a month that it is delinquent
19 commencing with the anniversary month or in the case of a
20 corporation that has established an extended filing month, the
21 extended filing month, or \$1, whichever is greater. From
22 February 1, 2008 through March 15, 2008, no penalty shall be
23 imposed, or interest charged, with respect to any amount of
24 delinquent franchise taxes paid pursuant to the Franchise Tax
25 and License Fee Amnesty Act of 2007. From April 21, 2010
26 through November 30, 2010, no penalty shall be imposed, or

1 interest charged, with respect to any amount of delinquent
2 franchise taxes paid pursuant to the Franchise Tax and License
3 Fee Amnesty Act of 2010.

4 (g) Any corporation, domestic or foreign, failing to pay
5 the prescribed fee for assumed corporate name renewal when due
6 and payable shall be given notice of nonpayment by the
7 Secretary of State by regular mail; and if the fee together
8 with a penalty fee of \$5 is not paid within 90 days after the
9 notice is mailed, the right to use the assumed name shall
10 cease.

11 (h) Any corporation which (i) puts forth any sign or
12 advertisement, assuming any name other than that by which it is
13 incorporated or otherwise authorized by law to act or (ii)
14 violates Section 3.25, shall be guilty of a Class C misdemeanor
15 and shall be deemed guilty of an additional offense for each
16 day it shall continue to so offend.

17 (i) Each corporation, domestic or foreign, that fails or
18 refuses (1) to file in the office of the recorder within the
19 time prescribed by this Act any document required by this Act
20 to be so filed, or (2) to answer truthfully and fully within
21 the time prescribed by this Act interrogatories propounded by
22 the Secretary of State in accordance with this Act, or (3) to
23 perform any other act required by this Act to be performed by
24 the corporation, is guilty of a Class C misdemeanor.

25 (j) Each corporation that fails or refuses to file articles
26 of revocation of dissolution within the time prescribed by this

1 Act is subject to a penalty for each calendar month or part of
2 the month that it is delinquent in the amount of \$50.

3 (Source: P.A. 95-233, eff. 8-16-07; 95-707, eff. 1-11-08.)

4 Article 10.

5 Section 10-5. The Uncollected State Claims Act is amended
6 by adding Section 2.1 as follows:

7 (30 ILCS 205/2.1 new)

8 Sec. 2.1. Sale of debts certified as uncollectible. After
9 accounts have been certified by the Attorney General as
10 uncollectible pursuant to this Act, the State Comptroller may
11 sell the debts to one or more outside private vendors. Sales
12 shall be conducted under rules adopted by the State Comptroller
13 using a request for proposals procedure similar to that
14 procedure under the Illinois Procurement Code. The outside
15 private vendors shall remit to the State Comptroller the
16 purchase price for debts sold under this Section. The State
17 Comptroller shall deposit the money received under this Section
18 into the General Revenue Fund. This Section does not apply to
19 any tax debt owing to the Department of Revenue.

20 Section 10-10. The Illinois State Collection Act of 1986 is
21 amended by adding Section 9 as follows:

1 (30 ILCS 210/9 new)

2 Sec. 9. Deferral and compromise of past due debt.

3 (a) In this Section, "past due debt" means any debt owed to
4 the State that has been outstanding for more than 12 months.

5 "Past due debt" does not include any debt if any of the actions
6 required under this Section would violate federal law or
7 regulation.

8 (b) State agencies may enter into a deferred payment plan
9 for the purpose of satisfying a past due debt. The deferred
10 payment plan must meet the following requirements:

11 (1) The term of the deferred payment plan may not
12 exceed 2 years.

13 (2) The first payment of the deferred payment plan must
14 be at least 10% of the total amount due.

15 (3) All subsequent monthly payments for the deferred
16 payment plan must be assessed as equal monthly principal
17 payments, together with interest.

18 (4) The deferred payment plan must include interest at
19 a rate that is the same as the interest required under the
20 State Prompt Payment Act.

21 (5) The deferred payment plan must be approved by the
22 Secretary or Director of the State agency.

23 (c) State agencies may compromise past due debts. Any
24 action taken by a State agency to compromise a past due debt
25 must meet the following requirements:

26 (1) The amount of the compromised debt shall be no less

1 than 80% of the total of the past due debt.

2 (2) Once a past due debt has been compromised, the
3 debtor must remit to the State agency the total amount of
4 the compromised debt. However, the State agency may collect
5 the compromised debt through a payment plan not to exceed 6
6 months. If the State agency accepts the compromised debt
7 through a payment plan, then the compromised debt shall be
8 subject to the same rate of interest as required under the
9 State Prompt Payment Act.

10 (3) Before a State agency accepts a compromised debt,
11 the amount of the compromised debt must be approved by the
12 State Comptroller.

13 (d) State agencies may sell a past due debt to one or more
14 outside private vendors. Sales shall be conducted under rules
15 adopted by the State Comptroller using a request for proposals
16 procedure similar to that procedure under the Illinois
17 Procurement Code. The outside private vendors shall remit to
18 the State Agency the purchase price for debts sold under this
19 subsection.

20 (e) The State agency shall deposit all amounts received
21 under this Section into the General Revenue Fund.

22 (f) This Section does not apply to any tax debt owing to
23 the Department of Revenue.

24 Section 10-15. The Tax Delinquency Amnesty Act is amended
25 by changing Section 10 as follows:

1 (35 ILCS 745/10)

2 Sec. 10. Amnesty program. The Department shall establish an
3 amnesty program for all taxpayers owing any tax imposed by
4 reason of or pursuant to authorization by any law of the State
5 of Illinois and collected by the Department.

6 The amnesty program shall be for a period from October 1,
7 2003 through November 15, 2003 and for a period beginning on
8 October 1, 2010 and ending November 15, 2010.

9 The amnesty program shall provide that, upon payment by a
10 taxpayer of all taxes due from that taxpayer to the State of
11 Illinois for any taxable period ending (i) after June 30, 1983
12 and prior to July 1, 2002 for the tax amnesty period occurring
13 from October 1, 2003 through November 15, 2003, and (ii) after
14 June 30, 2002 and prior to July 1, 2009 for the tax amnesty
15 period beginning on October 1, 2010 through November 15, 2010,
16 the Department shall abate and not seek to collect any interest
17 or penalties that may be applicable and the Department shall
18 not seek civil or criminal prosecution for any taxpayer for the
19 period of time for which amnesty has been granted to the
20 taxpayer. Failure to pay all taxes due to the State for a
21 taxable period shall invalidate any amnesty granted under this
22 Act. Amnesty shall be granted only if all amnesty conditions
23 are satisfied by the taxpayer.

24 Amnesty shall not be granted to taxpayers who are a party
25 to any criminal investigation or to any civil or criminal

1 litigation that is pending in any circuit court or appellate
2 court or the Supreme Court of this State for nonpayment,
3 delinquency, or fraud in relation to any State tax imposed by
4 any law of the State of Illinois.

5 Participation in an amnesty program shall not preclude a
6 taxpayer from claiming a refund for an overpayment of tax on an
7 issue unrelated to the issues for which the taxpayer claimed
8 amnesty or for an overpayment of tax by taxpayers estimating a
9 non-final liability for the amnesty program pursuant to Section
10 506(b) of the Illinois Income Tax Act (35 ILCS 5/506(b)).

11 Voluntary payments made under this Act shall be made by
12 cash, check, guaranteed remittance, or ACH debit.

13 The Department shall adopt rules as necessary to implement
14 the provisions of this Act.

15 Except as otherwise provided in this Section, all money
16 collected under this Act that would otherwise be deposited into
17 the General Revenue Fund shall be deposited as follows: (i)
18 one-half into the Common School Fund; (ii) one-half into the
19 General Revenue Fund. Two percent of all money collected under
20 this Act shall be deposited by the State Treasurer into the Tax
21 Compliance and Administration Fund and, subject to
22 appropriation, shall be used by the Department to cover costs
23 associated with the administration of this Act.

24 (Source: P.A. 93-26, eff. 6-20-03.)

25 Section 10-20. The Uniform Penalty and Interest Act is

1 amended by changing Sections 3-2, 3-3, 3-4, 3-5, 3-6, and 3-7.5
2 as follows:

3 (35 ILCS 735/3-2) (from Ch. 120, par. 2603-2)

4 Sec. 3-2. Interest.

5 (a) Interest paid by the Department to taxpayers and
6 interest charged to taxpayers by the Department shall be paid
7 at the annual rate determined by the Department. For periods
8 prior to January 1, 2004, that rate shall be the underpayment
9 rate established under Section 6621 of the Internal Revenue
10 Code. For periods after December 31, 2003, that rate shall be:

11 (1) for the one-year period beginning with the date of
12 underpayment or overpayment, the short-term federal rate
13 established under Section 6621 of the Internal Revenue
14 Code.

15 (2) for any period beginning the day after the one-year
16 period described in paragraph (1) of this subsection (a),
17 the underpayment rate established under Section 6621 of the
18 Internal Revenue Code.

19 (b) The interest rate shall be adjusted on a semiannual
20 basis, on January 1 and July 1, based upon the underpayment
21 rate or short-term federal rate going into effect on that
22 January 1 or July 1 under Section 6621 of the Internal Revenue
23 Code.

24 (c) This subsection (c) is applicable to returns due on and
25 before December 31, 2000. Interest shall be simple interest

1 calculated on a daily basis. Interest shall accrue upon tax and
2 penalty due. If notice and demand is made for the payment of
3 any amount of tax due and if the amount due is paid within 30
4 days after the date of such notice and demand, interest under
5 this Section on the amount so paid shall not be imposed for the
6 period after the date of the notice and demand.

7 (c-5) This subsection (c-5) is applicable to returns due on
8 and after January 1, 2001. Interest shall be simple interest
9 calculated on a daily basis. Interest shall accrue upon tax
10 due. If notice and demand is made for the payment of any amount
11 of tax due and if the amount due is paid within 30 days after
12 the date of the notice and demand, interest under this Section
13 on the amount so paid shall not be imposed for the period after
14 the date of the notice and demand.

15 (d) No interest shall be paid upon any overpayment of tax
16 if the overpayment is refunded or a credit approved within 90
17 days after the last date prescribed for filing the original
18 return, or within 90 days of the receipt of the processable
19 return, or within 90 days after the date of overpayment,
20 whichever date is latest, as determined without regard to
21 processing time by the Comptroller or without regard to the
22 date on which the credit is applied to the taxpayer's account.
23 In order for an original return to be processable for purposes
24 of this Section, it must be in the form prescribed or approved
25 by the Department, signed by the person authorized by law, and
26 contain all information, schedules, and support documents

1 necessary to determine the tax due and to make allocations of
2 tax as prescribed by law. For the purposes of computing
3 interest, a return shall be deemed to be processable unless the
4 Department notifies the taxpayer that the return is not
5 processable within 90 days after the receipt of the return;
6 however, interest shall not accumulate for the period following
7 this date of notice. Interest on amounts refunded or credited
8 pursuant to the filing of an amended return or claim for refund
9 shall be determined from the due date of the original return or
10 the date of overpayment, whichever is later, to the date of
11 payment by the Department without regard to processing time by
12 the Comptroller or the date of credit by the Department or
13 without regard to the date on which the credit is applied to
14 the taxpayer's account. If a claim for refund relates to an
15 overpayment attributable to a net loss carryback as provided by
16 Section 207 of the Illinois Income Tax Act, the date of
17 overpayment shall be the last day of the taxable year in which
18 the loss was incurred.

19 (e) Interest on erroneous refunds. Any portion of the tax
20 imposed by an Act to which this Act is applicable or any
21 interest or penalty which has been erroneously refunded and
22 which is recoverable by the Department shall bear interest from
23 the date of payment of the refund. However, no interest will be
24 charged if the erroneous refund is for an amount less than \$500
25 and is due to a mistake of the Department.

26 (f) If a taxpayer has a tax liability for the taxable

1 period ending after June 30, 1983 and prior to July 1, 2002
2 that is eligible for amnesty under the Tax Delinquency Amnesty
3 Act and the taxpayer fails to satisfy the tax liability during
4 the amnesty period provided for in that Act for that taxable
5 period, then the interest charged by the Department under this
6 Section shall be imposed at a rate that is 200% of the rate
7 that would otherwise be imposed under this Section.

8 (g) If a taxpayer has a tax liability for the taxable
9 period ending after June 30, 2002 and prior to July 1, 2009
10 that is eligible for amnesty under the Tax Delinquency Amnesty
11 Act, except for any tax liability reported pursuant to Section
12 506(b) of the Illinois Income Tax Act (35 ILCS 5/506(b)) that
13 is not final, and the taxpayer fails to satisfy the tax
14 liability during the amnesty period provided for in that Act
15 for that taxable period, then the interest charged by the
16 Department under this Section shall be imposed in an amount
17 that is 200% of the amount that would otherwise be imposed
18 under this Section.

19 (h) No interest shall be paid to a taxpayer on any refund
20 allowed under Section 15 of the Tax Delinquency Amnesty Act.

21 (Source: P.A. 95-331, eff. 8-21-07.)

22 (35 ILCS 735/3-3) (from Ch. 120, par. 2603-3)

23 Sec. 3-3. Penalty for failure to file or pay.

24 (a) This subsection (a) is applicable before January 1,
25 1996. A penalty of 5% of the tax required to be shown due on a

1 return shall be imposed for failure to file the tax return on
2 or before the due date prescribed for filing determined with
3 regard for any extension of time for filing (penalty for late
4 filing or nonfiling). If any unprocessable return is corrected
5 and filed within 21 days after notice by the Department, the
6 late filing or nonfiling penalty shall not apply. If a penalty
7 for late filing or nonfiling is imposed in addition to a
8 penalty for late payment, the total penalty due shall be the
9 sum of the late filing penalty and the applicable late payment
10 penalty. Beginning on the effective date of this amendatory Act
11 of 1995, in the case of any type of tax return required to be
12 filed more frequently than annually, when the failure to file
13 the tax return on or before the date prescribed for filing
14 (including any extensions) is shown to be nonfraudulent and has
15 not occurred in the 2 years immediately preceding the failure
16 to file on the prescribed due date, the penalty imposed by
17 Section 3-3(a) shall be abated.

18 (a-5) This subsection (a-5) is applicable to returns due on
19 and after January 1, 1996 and on or before December 31, 2000. A
20 penalty equal to 2% of the tax required to be shown due on a
21 return, up to a maximum amount of \$250, determined without
22 regard to any part of the tax that is paid on time or by any
23 credit that was properly allowable on the date the return was
24 required to be filed, shall be imposed for failure to file the
25 tax return on or before the due date prescribed for filing
26 determined with regard for any extension of time for filing.

1 However, if any return is not filed within 30 days after notice
2 of nonfiling mailed by the Department to the last known address
3 of the taxpayer contained in Department records, an additional
4 penalty amount shall be imposed equal to the greater of \$250 or
5 2% of the tax shown on the return. However, the additional
6 penalty amount may not exceed \$5,000 and is determined without
7 regard to any part of the tax that is paid on time or by any
8 credit that was properly allowable on the date the return was
9 required to be filed (penalty for late filing or nonfiling). If
10 any unprocessable return is corrected and filed within 30 days
11 after notice by the Department, the late filing or nonfiling
12 penalty shall not apply. If a penalty for late filing or
13 nonfiling is imposed in addition to a penalty for late payment,
14 the total penalty due shall be the sum of the late filing
15 penalty and the applicable late payment penalty. In the case of
16 any type of tax return required to be filed more frequently
17 than annually, when the failure to file the tax return on or
18 before the date prescribed for filing (including any
19 extensions) is shown to be nonfraudulent and has not occurred
20 in the 2 years immediately preceding the failure to file on the
21 prescribed due date, the penalty imposed by Section 3-3(a-5)
22 shall be abated.

23 (a-10) This subsection (a-10) is applicable to returns due
24 on and after January 1, 2001. A penalty equal to 2% of the tax
25 required to be shown due on a return, up to a maximum amount of
26 \$250, reduced by any tax that is paid on time or by any credit

1 that was properly allowable on the date the return was required
2 to be filed, shall be imposed for failure to file the tax
3 return on or before the due date prescribed for filing
4 determined with regard for any extension of time for filing.
5 However, if any return is not filed within 30 days after notice
6 of nonfiling mailed by the Department to the last known address
7 of the taxpayer contained in Department records, an additional
8 penalty amount shall be imposed equal to the greater of \$250 or
9 2% of the tax shown on the return. However, the additional
10 penalty amount may not exceed \$5,000 and is determined without
11 regard to any part of the tax that is paid on time or by any
12 credit that was properly allowable on the date the return was
13 required to be filed (penalty for late filing or nonfiling). If
14 any unprocessable return is corrected and filed within 30 days
15 after notice by the Department, the late filing or nonfiling
16 penalty shall not apply. If a penalty for late filing or
17 nonfiling is imposed in addition to a penalty for late payment,
18 the total penalty due shall be the sum of the late filing
19 penalty and the applicable late payment penalty. In the case of
20 any type of tax return required to be filed more frequently
21 than annually, when the failure to file the tax return on or
22 before the date prescribed for filing (including any
23 extensions) is shown to be nonfraudulent and has not occurred
24 in the 2 years immediately preceding the failure to file on the
25 prescribed due date, the penalty imposed by Section 3-3(a-10)
26 shall be abated.

1 (b) This subsection is applicable before January 1, 1998. A
2 penalty of 15% of the tax shown on the return or the tax
3 required to be shown due on the return shall be imposed for
4 failure to pay:

5 (1) the tax shown due on the return on or before the
6 due date prescribed for payment of that tax, an amount of
7 underpayment of estimated tax, or an amount that is
8 reported in an amended return other than an amended return
9 timely filed as required by subsection (b) of Section 506
10 of the Illinois Income Tax Act (penalty for late payment or
11 nonpayment of admitted liability); or

12 (2) the full amount of any tax required to be shown due
13 on a return and which is not shown (penalty for late
14 payment or nonpayment of additional liability), within 30
15 days after a notice of arithmetic error, notice and demand,
16 or a final assessment is issued by the Department. In the
17 case of a final assessment arising following a protest and
18 hearing, the 30-day period shall not begin until all
19 proceedings in court for review of the final assessment
20 have terminated or the period for obtaining a review has
21 expired without proceedings for a review having been
22 instituted. In the case of a notice of tax liability that
23 becomes a final assessment without a protest and hearing,
24 the penalty provided in this paragraph (2) shall be imposed
25 at the expiration of the period provided for the filing of
26 a protest.

1 (b-5) This subsection is applicable to returns due on and
2 after January 1, 1998 and on or before December 31, 2000. A
3 penalty of 20% of the tax shown on the return or the tax
4 required to be shown due on the return shall be imposed for
5 failure to pay:

6 (1) the tax shown due on the return on or before the
7 due date prescribed for payment of that tax, an amount of
8 underpayment of estimated tax, or an amount that is
9 reported in an amended return other than an amended return
10 timely filed as required by subsection (b) of Section 506
11 of the Illinois Income Tax Act (penalty for late payment or
12 nonpayment of admitted liability); or

13 (2) the full amount of any tax required to be shown due
14 on a return and which is not shown (penalty for late
15 payment or nonpayment of additional liability), within 30
16 days after a notice of arithmetic error, notice and demand,
17 or a final assessment is issued by the Department. In the
18 case of a final assessment arising following a protest and
19 hearing, the 30-day period shall not begin until all
20 proceedings in court for review of the final assessment
21 have terminated or the period for obtaining a review has
22 expired without proceedings for a review having been
23 instituted. In the case of a notice of tax liability that
24 becomes a final assessment without a protest and hearing,
25 the penalty provided in this paragraph (2) shall be imposed
26 at the expiration of the period provided for the filing of

1 a protest.

2 (b-10) This subsection (b-10) is applicable to returns due
3 on and after January 1, 2001 and on or before December 31,
4 2003. A penalty shall be imposed for failure to pay:

5 (1) the tax shown due on a return on or before the due
6 date prescribed for payment of that tax, an amount of
7 underpayment of estimated tax, or an amount that is
8 reported in an amended return other than an amended return
9 timely filed as required by subsection (b) of Section 506
10 of the Illinois Income Tax Act (penalty for late payment or
11 nonpayment of admitted liability). The amount of penalty
12 imposed under this subsection (b-10) (1) shall be 2% of any
13 amount that is paid no later than 30 days after the due
14 date, 5% of any amount that is paid later than 30 days
15 after the due date and not later than 90 days after the due
16 date, 10% of any amount that is paid later than 90 days
17 after the due date and not later than 180 days after the
18 due date, and 15% of any amount that is paid later than 180
19 days after the due date. If notice and demand is made for
20 the payment of any amount of tax due and if the amount due
21 is paid within 30 days after the date of the notice and
22 demand, then the penalty for late payment or nonpayment of
23 admitted liability under this subsection (b-10) (1) on the
24 amount so paid shall not accrue for the period after the
25 date of the notice and demand.

26 (2) the full amount of any tax required to be shown due

1 on a return and that is not shown (penalty for late payment
2 or nonpayment of additional liability), within 30 days
3 after a notice of arithmetic error, notice and demand, or a
4 final assessment is issued by the Department. In the case
5 of a final assessment arising following a protest and
6 hearing, the 30-day period shall not begin until all
7 proceedings in court for review of the final assessment
8 have terminated or the period for obtaining a review has
9 expired without proceedings for a review having been
10 instituted. The amount of penalty imposed under this
11 subsection (b-10)(2) shall be 20% of any amount that is not
12 paid within the 30-day period. In the case of a notice of
13 tax liability that becomes a final assessment without a
14 protest and hearing, the penalty provided in this
15 subsection (b-10)(2) shall be imposed at the expiration of
16 the period provided for the filing of a protest.

17 (b-15) This subsection (b-15) is applicable to returns due
18 on and after January 1, 2004 and on or before December 31,
19 2004. A penalty shall be imposed for failure to pay the tax
20 shown due or required to be shown due on a return on or before
21 the due date prescribed for payment of that tax, an amount of
22 underpayment of estimated tax, or an amount that is reported in
23 an amended return other than an amended return timely filed as
24 required by subsection (b) of Section 506 of the Illinois
25 Income Tax Act (penalty for late payment or nonpayment of
26 admitted liability). The amount of penalty imposed under this

1 subsection (b-15)(1) shall be 2% of any amount that is paid no
2 later than 30 days after the due date, 10% of any amount that
3 is paid later than 30 days after the due date and not later
4 than 90 days after the due date, 15% of any amount that is paid
5 later than 90 days after the due date and not later than 180
6 days after the due date, and 20% of any amount that is paid
7 later than 180 days after the due date. If notice and demand is
8 made for the payment of any amount of tax due and if the amount
9 due is paid within 30 days after the date of this notice and
10 demand, then the penalty for late payment or nonpayment of
11 admitted liability under this subsection (b-15)(1) on the
12 amount so paid shall not accrue for the period after the date
13 of the notice and demand.

14 (b-20) This subsection (b-20) is applicable to returns due
15 on and after January 1, 2005.

16 (1) A penalty shall be imposed for failure to pay,
17 prior to the due date for payment, any amount of tax the
18 payment of which is required to be made prior to the filing
19 of a return or without a return (penalty for late payment
20 or nonpayment of estimated or accelerated tax). The amount
21 of penalty imposed under this paragraph (1) shall be 2% of
22 any amount that is paid no later than 30 days after the due
23 date and 10% of any amount that is paid later than 30 days
24 after the due date.

25 (2) A penalty shall be imposed for failure to pay the
26 tax shown due or required to be shown due on a return on or

1 before the due date prescribed for payment of that tax or
2 an amount that is reported in an amended return other than
3 an amended return timely filed as required by subsection
4 (b) of Section 506 of the Illinois Income Tax Act (penalty
5 for late payment or nonpayment of tax). The amount of
6 penalty imposed under this paragraph (2) shall be 2% of any
7 amount that is paid no later than 30 days after the due
8 date, 10% of any amount that is paid later than 30 days
9 after the due date and prior to the date the Department has
10 initiated an audit or investigation of the taxpayer, and
11 20% of any amount that is paid after the date the
12 Department has initiated an audit or investigation of the
13 taxpayer; provided that the penalty shall be reduced to 15%
14 if the entire amount due is paid not later than 30 days
15 after the Department has provided the taxpayer with an
16 amended return (following completion of an occupation,
17 use, or excise tax audit) or a form for waiver of
18 restrictions on assessment (following completion of an
19 income tax audit); provided further that the reduction to
20 15% shall be rescinded if the taxpayer makes any claim for
21 refund or credit of the tax, penalties, or interest
22 determined to be due upon audit, except in the case of a
23 claim filed pursuant to subsection (b) of Section 506 of
24 the Illinois Income Tax Act or to claim a carryover of a
25 loss or credit, the availability of which was not
26 determined in the audit. For purposes of this paragraph

1 (2), any overpayment reported on an original return that
2 has been allowed as a refund or credit to the taxpayer
3 shall be deemed to have not been paid on or before the due
4 date for payment and any amount paid under protest pursuant
5 to the provisions of the State Officers and Employees Money
6 Disposition Act shall be deemed to have been paid after the
7 Department has initiated an audit and more than 30 days
8 after the Department has provided the taxpayer with an
9 amended return (following completion of an occupation,
10 use, or excise tax audit) or a form for waiver of
11 restrictions on assessment (following completion of an
12 income tax audit).

13 (3) The penalty imposed under this subsection (b-20)
14 shall be deemed assessed at the time the tax upon which the
15 penalty is computed is assessed, except that, if the
16 reduction of the penalty imposed under paragraph (2) of
17 this subsection (b-20) to 15% is rescinded because a claim
18 for refund or credit has been filed, the increase in
19 penalty shall be deemed assessed at the time the claim for
20 refund or credit is filed.

21 (c) For purposes of the late payment penalties, the basis
22 of the penalty shall be the tax shown or required to be shown
23 on a return, whichever is applicable, reduced by any part of
24 the tax which is paid on time and by any credit which was
25 properly allowable on the date the return was required to be
26 filed.

1 (d) A penalty shall be applied to the tax required to be
2 shown even if that amount is less than the tax shown on the
3 return.

4 (e) This subsection (e) is applicable to returns due before
5 January 1, 2001. If both a subsection (b)(1) or (b-5)(1)
6 penalty and a subsection (b)(2) or (b-5)(2) penalty are
7 assessed against the same return, the subsection (b)(2) or
8 (b-5)(2) penalty shall be assessed against only the additional
9 tax found to be due.

10 (e-5) This subsection (e-5) is applicable to returns due on
11 and after January 1, 2001. If both a subsection (b-10)(1)
12 penalty and a subsection (b-10)(2) penalty are assessed against
13 the same return, the subsection (b-10)(2) penalty shall be
14 assessed against only the additional tax found to be due.

15 (f) If the taxpayer has failed to file the return, the
16 Department shall determine the correct tax according to its
17 best judgment and information, which amount shall be prima
18 facie evidence of the correctness of the tax due.

19 (g) The time within which to file a return or pay an amount
20 of tax due without imposition of a penalty does not extend the
21 time within which to file a protest to a notice of tax
22 liability or a notice of deficiency.

23 (h) No return shall be determined to be unprocessable
24 because of the omission of any information requested on the
25 return pursuant to Section 2505-575 of the Department of
26 Revenue Law (20 ILCS 2505/2505-575).

1 (i) If a taxpayer has a tax liability for the taxable
2 period ending after June 30, 1983 and prior to July 1, 2002
3 that is eligible for amnesty under the Tax Delinquency Amnesty
4 Act and the taxpayer fails to satisfy the tax liability during
5 the amnesty period provided for in that Act for that taxable
6 period, then the penalty imposed by the Department under this
7 Section shall be imposed in an amount that is 200% of the
8 amount that would otherwise be imposed under this Section.

9 (j) If a taxpayer has a tax liability for the taxable
10 period ending after June 30, 2002 and prior to July 1, 2009
11 that is eligible for amnesty under the Tax Delinquency Amnesty
12 Act, except for any tax liability reported pursuant to Section
13 506(b) of the Illinois Income Tax Act (35 ILCS 5/506(b)) that
14 is not final, and the taxpayer fails to satisfy the tax
15 liability during the amnesty period provided for in that Act
16 for that taxable period, then the penalty imposed by the
17 Department under this Section shall be imposed in an amount
18 that is 200% of the amount that would otherwise be imposed
19 under this Section.

20 (Source: P.A. 92-742, eff. 7-25-02; 93-26, eff. 6-20-03; 93-32,
21 eff. 6-20-03; 93-1068, eff. 1-15-05.)

22 (35 ILCS 735/3-4) (from Ch. 120, par. 2603-4)

23 Sec. 3-4. Penalty for failure to file correct information
24 returns.

25 (a) Failure to file correct information returns -

1 imposition of penalty.

2 (1) In general. Unless otherwise provided in a tax Act,
3 in the case of a failure described in paragraph (2) of this
4 subsection (a) by any person with respect to an information
5 return, that person shall pay a penalty of \$5 for each
6 return or statement with respect to which the failure
7 occurs, but the total amount imposed on that person for all
8 such failures during any calendar year shall not exceed
9 \$25,000.

10 (2) Failures subject to penalty. The following
11 failures are subject to the penalty imposed in paragraph
12 (1) of this subsection (a):

13 (A) any failure to file an information return with
14 the Department on or before the required filing date,
15 or

16 (B) any failure to include all of the information
17 required to be shown on the return or the inclusion of
18 incorrect information.

19 (b) Reduction where correction in specified period.

20 (1) Correction within 60 days. If any failure described
21 in subsection (a) (2) is corrected within 60 days after the
22 required filing date:

23 (A) the penalty imposed by subsection (a) shall be
24 reduced by 50%; and

25 (B) the total amount imposed on the person for all
26 such failures during any calendar year which are so

1 corrected shall not exceed 50% of the maximum
2 prescribed in subsection (a) (1).

3 (c) Information return defined. An information return is
4 any tax return required by a tax Act to be filed with the
5 Department that does not, by law, require the payment of a tax
6 liability.

7 (d) If a taxpayer has a tax liability for the taxable
8 period ending after June 30, 1983 and prior to July 1, 2002
9 that is eligible for amnesty under the Tax Delinquency Amnesty
10 Act and the taxpayer fails to satisfy the tax liability during
11 the amnesty period provided for in that Act for that taxable
12 period, then the penalty imposed by the Department under this
13 Section shall be imposed in an amount that is 200% of the
14 amount that would otherwise be imposed under this Section.

15 (e) If a taxpayer has a tax liability for the taxable
16 period ending after June 30, 2002 and prior to July 1, 2009
17 that is eligible for amnesty under the Tax Delinquency Amnesty
18 Act, except for any tax liability reported pursuant to Section
19 506(b) of the Illinois Income Tax Act (35 ILCS 5/506(b)) that
20 is not final, and the taxpayer fails to satisfy the tax
21 liability during the amnesty period provided for in that Act
22 for that taxable period, then the penalty imposed by the
23 Department under this Section shall be imposed in an amount
24 that is 200% of the amount that would otherwise be imposed
25 under this Section.

26 (Source: P.A. 93-26, eff. 6-20-03.)

1 (35 ILCS 735/3-5) (from Ch. 120, par. 2603-5)

2 Sec. 3-5. Penalty for negligence.

3 (a) If any return or amended return is prepared
4 negligently, but without intent to defraud, and filed, in
5 addition to any penalty imposed under Section 3-3 of this Act,
6 a penalty shall be imposed in an amount equal to 20% of any
7 resulting deficiency.

8 (b) Negligence includes any failure to make a reasonable
9 attempt to comply with the provisions of any tax Act and
10 includes careless, reckless, or intentional disregard of the
11 law or regulations.

12 (c) No penalty shall be imposed under this Section if it is
13 shown that failure to comply with the tax Act is due to
14 reasonable cause. A taxpayer is not negligent if the taxpayer
15 shows substantial authority to support the return as filed.

16 (d) If a taxpayer has a tax liability for the taxable
17 period ending after June 30, 1983 and prior to July 1, 2002
18 that is eligible for amnesty under the Tax Delinquency Amnesty
19 Act and the taxpayer fails to satisfy the tax liability during
20 the amnesty period provided for in that Act for that taxable
21 period, then the penalty imposed by the Department shall be
22 imposed in an amount that is 200% of the amount that would
23 otherwise be imposed in accordance with this Section.

24 (e) If a taxpayer has a tax liability for the taxable
25 period ending after June 30, 2002 and prior to July 1, 2009

1 that is eligible for amnesty under the Tax Delinquency Amnesty
2 Act, except for any tax liability reported pursuant to Section
3 506(b) of the Illinois Income Tax Act (35 ILCS 5/506(b)) that
4 is not final, and the taxpayer fails to satisfy the tax
5 liability during the amnesty period provided for in that Act
6 for that taxable period, then the penalty imposed by the
7 Department under this Section shall be imposed in an amount
8 that is 200% of the amount that would otherwise be imposed
9 under this Section.

10 (Source: P.A. 93-26, eff. 6-20-03.)

11 (35 ILCS 735/3-6) (from Ch. 120, par. 2603-6)

12 Sec. 3-6. Penalty for fraud.

13 (a) If any return or amended return is filed with intent to
14 defraud, in addition to any penalty imposed under Section 3-3
15 of this Act, a penalty shall be imposed in an amount equal to
16 50% of any resulting deficiency.

17 (b) If any claim is filed with intent to defraud, a penalty
18 shall be imposed in an amount equal to 50% of the amount
19 fraudulently claimed for credit or refund.

20 (c) If a taxpayer has a tax liability for the taxable
21 period ending after June 30, 1983 and prior to July 1, 2002
22 that is eligible for amnesty under the Tax Delinquency Amnesty
23 Act and the taxpayer fails to satisfy the tax liability during
24 the amnesty period provided for in that Act for that taxable
25 period, then the penalty imposed by the Department under this

1 Section shall be imposed in an amount that is 200% of the
2 amount that would otherwise be imposed under this Section.

3 (d) If a taxpayer has a tax liability for the taxable
4 period ending after June 30, 2002 and prior to July 1, 2009
5 that is eligible for amnesty under the Tax Delinquency Amnesty
6 Act, except for any tax liability reported pursuant to Section
7 506(b) of the Illinois Income Tax Act (35 ILCS 5/506(b)) that
8 is not final, and the taxpayer fails to satisfy the tax
9 liability during the amnesty period provided for in that Act
10 for that taxable period, then the penalty imposed by the
11 Department under this Section shall be imposed in an amount
12 that is 200% of the amount that would otherwise be imposed
13 under this Section.

14 (Source: P.A. 93-26, eff. 6-20-03.)

15 (35 ILCS 735/3-7.5)

16 Sec. 3-7.5. Bad check penalty.

17 (a) In addition to any other penalty provided in this Act,
18 a penalty of \$25 shall be imposed on any person who issues a
19 check or other draft to the Department that is not honored upon
20 presentment. The penalty imposed under this Section shall be
21 deemed assessed at the time of presentment of the check or
22 other draft and shall be treated for all purposes, including
23 collection and allocation, as part of the tax or other
24 liability for which the check or other draft represented
25 payment.

1 (b) If a taxpayer has a tax liability for the taxable
2 period ending after June 30, 1983 and prior to July 1, 2002
3 that is eligible for amnesty under the Tax Delinquency Amnesty
4 Act and the taxpayer fails to satisfy the tax liability during
5 the amnesty period provided for in that Act for that taxable
6 period, then the penalty imposed by the Department under this
7 Section shall be imposed in an amount that is 200% of the
8 amount that would otherwise be imposed under this Section.

9 (c) If a taxpayer has a tax liability for the taxable
10 period ending after June 30, 2002 and prior to July 1, 2009
11 that is eligible for amnesty under the Tax Delinquency Amnesty
12 Act, except for any tax liability reported pursuant to Section
13 506(b) of the Illinois Income Tax Act (35 ILCS 5/506(b)) that
14 is not final, and the taxpayer fails to satisfy the tax
15 liability during the amnesty period provided for in that Act
16 for that taxable period, then the penalty imposed by the
17 Department under this Section shall be imposed in an amount
18 that is 200% of the amount that would otherwise be imposed
19 under this Section.

20 (Source: P.A. 93-26, eff. 6-20-03.)

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