

## 97TH GENERAL ASSEMBLY State of Illinois 2011 and 2012 HB5698

Introduced 2/16/2012, by Rep. Maria Antonia Berrios

## SYNOPSIS AS INTRODUCED:

35 ILCS 5/1009 new

Amends the Illinois Income Tax Act. Provides that, within 60 days after the Department of Revenue issues a final decision that any elected official has (i) failed to file a return required under the Act or (ii) failed to pay all or a portion of the tax due under the Act, that elected official must either (A) pay all such delinquent amounts, together with any penalties and interest, or (B) resign from that elective office. Effective immediately.

LRB097 16479 HLH 61647 b

FISCAL NOTE ACT MAY APPLY

1 AN ACT concerning State government.

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

Section 5. The Illinois Income Tax Act is amended by adding Section 1009 as follows:

6 (35 ILCS 5/1009 new)

2.3

Sec. 1009. Elected officials. Notwithstanding any other provision of law, within 60 days after the Department issues a final decision that any elected official has (i) failed to file a return required under this Act or (ii) failed to pay all or a portion of the tax due under subsections (a) and (b) of Section 201 of this Act, that elected official must either (A) pay all such delinquent amounts, together with any penalties and interest, or (B) resign from that elective office. Any resignation under this Section creates a vacancy, which shall be filled according to the Illinois Constitution.

For the purposes of this Section, "elected official" means any executive branch constitutional officer or legislative branch constitutional officer. "Executive branch constitutional officer" means the Governor, Lieutenant Governor, Attorney General, Secretary of State, Comptroller, and Treasurer. "Legislative branch constitutional officer" means a member of the General Assembly and the Auditor General.

- 1 Section 99. Effective date. This Act takes effect upon
- 2 becoming law.