

## 97TH GENERAL ASSEMBLY State of Illinois 2011 and 2012 SB2772

Introduced 1/18/2012, by Sen. John J. Cullerton

## SYNOPSIS AS INTRODUCED:

35 ILCS 115/20a

from Ch. 120, par. 439.120a

Amends the Service Occupation Tax Act. Makes a technical change in a Section concerning rules.

LRB097 16267 HLH 61420 b

1 AN ACT concerning revenue.

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

- Section 5. The Service Occupation Tax Act is amended by changing Section 20a as follows:
- 6 (35 ILCS 115/20a) (from Ch. 120, par. 439.120a)
- 7 Sec. 20a. The The Illinois Administrative Procedure Act is hereby expressly adopted and shall apply to all administrative 8 9 rules and procedures of the Department of Revenue under this 10 Act, except that (1) paragraph (b) of Section 5-10 of the Illinois Administrative Procedure Act does not apply to final 11 opinions of the Department, (2) 12 orders, decisions and Section 5-10 of 13 subparagraph (a)2 of t.he Illinois 14 Administrative Procedure Act does not apply to forms established by the Department for use under this Act, and (3) 15 16 the provisions of Section 10-45 of the Illinois Administrative 17 Procedure Act regarding proposals for decision are excluded and not applicable to the Department under this Act. 18
- 19 (Source: P.A. 88-45.)