



Rep. Anthony DeLuca

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LRB099 03049 HLH 35539 a

1 AMENDMENT TO SENATE BILL 507

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 507, AS AMENDED,  
3 with reference to page and line numbers of House Amendment No.  
4 1, on page 5, immediately below line 6, by inserting the  
5 following:

6 "Section 7. The Service Use Tax Act is amended by changing  
7 Section 12 as follows:

8 (35 ILCS 110/12) (from Ch. 120, par. 439.42)

9 Sec. 12. Applicability of Retailers' Occupation Tax Act and  
10 Uniform Penalty and Interest Act. All of the provisions of  
11 Sections 1d, 1e, 1f, 1i, 1j, 1j.1, 1k, 1m, 1n, 1o, 2-6, 2-12,  
12 2-54, 2a, 2b, 2c, 3 (except as to the disposition by the  
13 Department of the money collected under this Act), 4 (except  
14 that the time limitation provisions shall run from the date  
15 when gross receipts are received), 5 (except that the time  
16 limitation provisions on the issuance of notices of tax

1 liability shall run from the date when the tax is due rather  
2 than from the date when gross receipts are received and except  
3 that in the case of a failure to file a return required by this  
4 Act, no notice of tax liability shall be issued on and after  
5 July 1 and January 1 covering tax due with that return during  
6 any month or period more than 6 years before that July 1 or  
7 January 1, respectively), 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5j, 5k,  
8 5l, 6d, 7, 8, 9, 10, 11 and 12 of the Retailers' Occupation Tax  
9 Act which are not inconsistent with this Act, and Section 3-7  
10 of the Uniform Penalty and Interest Act, shall apply, as far as  
11 practicable, to the subject matter of this Act to the same  
12 extent as if such provisions were included herein.  
13 (Source: P.A. 98-1098, eff. 8-26-14.)".