

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Mobile Home Local Services Tax Act is
5 amended by changing Section 9 as follows:

6 (35 ILCS 515/9) (from Ch. 120, par. 1209)

7 Sec. 9. Additional charge for delinquent taxes; penalty for
8 fraud. For taxable years prior to 2003, if any local services
9 tax, or part thereof, imposed by this Act is not paid on or
10 before the due date for such tax, interest on such amount at
11 the rate of 1 1/2% per month shall be paid for the period from
12 such due date to the date of payment of such amount. For
13 taxable year 2003 and thereafter, if any local services tax, or
14 part thereof, imposed by this Act is not paid on or before the
15 due date for such tax, the taxpayer shall be required to pay a
16 penalty of \$25 per month, or any portion thereof, not to exceed
17 \$100; provided that a county treasurer may, in his or her
18 discretion, limit the maximum penalty in his or her county to
19 the lesser of \$100 or 50% of the original tax imposed. If such
20 failure to pay such tax is the result of fraud, there shall be
21 added to the tax as a penalty an amount equal to 50% of the
22 deficiency.

23 (Source: P.A. 92-807, eff. 1-1-03.)

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