



93RD GENERAL ASSEMBLY
State of Illinois
2003 and 2004

Introduced 02/05/04, by Gary Hannig

SYNOPSIS AS INTRODUCED:

20 ILCS 2505/2505-200

was 20 ILCS 2505/39c-1a

Amends the The Department of Revenue Law of the Civil Administrative Code of Illinois. Provides that the Department of Revenue may adopt rules to mandate the electronic filing of any return or document required to be filed under any Act administered by the Department except for individual or estate returns filed under the Illinois Income Tax Act. Effective on July 1, 2004.

LRB093 18613 BDD 44338 b

FISCAL NOTE ACT
MAY APPLY

1 AN ACT concerning taxes.

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

4 Section 5. The Department of Revenue Law of the Civil
5 Administrative Code of Illinois is amended by changing Section
6 2505-200 as follows:

7 (20 ILCS 2505/2505-200) (was 20 ILCS 2505/39c-1a)

8 Sec. 2505-200. Electronic filing rules. The Department may
9 adopt rules to authorize the electronic filing of any return or
10 document required to be filed under any Act administered by the
11 Department. The Department may adopt rules to mandate the
12 electronic filing of any return or document required to be
13 filed under any Act administered by the Department except for
14 individual or estate returns filed under the Illinois Income
15 Tax Act. If a taxpayer fails to comply with the regulatory
16 mandate to file its returns in a manner prescribed by the
17 Department, then the taxpayer is subject to all the penalties
18 allowed by the applicable Act as if the taxpayer had failed to
19 file the required return. The Department may promulgate rules
20 adopting standards allowing for the waiver of the electronic
21 filing mandate. In the case of an electronically filed return
22 or other document required to be filed with the Department or
23 maintained by any taxpayer, these rules may set forth standards
24 that provide for acceptance of a signature in a form other than
25 in the proper handwriting of the person.

26 (Source: P.A. 91-239, eff. 1-1-00.)

27 Section 99. Effective date. This Act takes effect on July
28 1, 2004.