



93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

Introduced 02/06/04, by Michael J. Madigan

SYNOPSIS AS INTRODUCED:

35 ILCS 160/5

Amends the Direct Pay Permit Implementation Act. Makes technical changes in a Section creating the direct pay permit pilot program.

LRB093 17349 SJM 43015 b

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 Direct Pay Permit Implementation Act is
5 amended by changing Section 5 as follows:

6 (35 ILCS 160/5)

7 Sec. 5. Direct pay permit pilot program. The Department of
8 Revenue shall implement a pilot direct pay permit program as a
9 means of collecting State and local occupation and use taxes.
10 The Department of Revenue may work with Illinois business
11 taxpayers and their representatives to implement a direct pay
12 permit pilot program and to set standards for participation in
13 that pilot program. The Department of Revenue shall select the
14 participants for the pilot program, but participation shall be
15 voluntary. The Department of Revenue shall report the results
16 of the pilot program to the General Assembly on or before
17 January 1, 2001, with a recommendation as to whether a direct
18 pay permit program should be implemented in Illinois. If the
19 Department of Revenue recommends that a direct pay program be
20 implemented, the Department of Revenue shall also recommend
21 legislation to implement that program. The pilot program shall
22 end no later than July 1, 2001.

23 (Source: P.A. 90-682, eff. 1-1-99.)