

93RD GENERAL ASSEMBLY State of Illinois 2003 and 2004

Introduced 02/09/04, by Eileen Lyons

SYNOPSIS AS INTRODUCED:

20 ILCS 2505/2505-615 new

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois. Provides that the Department, upon written request of a municipality or county, must provide to that municipality or county, within a reasonable amount of time, information concerning use and occupation tax receipts from that municipality or county. The information provided shall include use and occupation tax receipts, broken down by retailer in the municipality, for municipalities, and broken down by retailer in the unincorporated areas of the county, for counties. Effective January 1, 2005.

LRB093 21011 SJM 47021 b

FISCAL NOTE ACT MAY APPLY

1 AN ACT concerning taxes.

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

- 4 Section 5. The Department of Revenue Law of the Civil
- 5 Administrative Code of Illinois is amended by adding Section
- 6 2505-615 as follows:
- 7 (20 ILCS 2505/2505-615 new)
- 8 Sec. 2505-615. Sharing data with municipalities and
- 9 counties. The Department, upon written request of a
- 10 municipality or county, must provide to that municipality or
- 11 county, within a reasonable amount of time, information
- 12 concerning use and occupation tax receipts from that
- 13 <u>municipality or county. The information provided shall include</u>
- 14 <u>use and occupation tax receipts, broken down by retailer in the</u>
- 15 municipality, for municipalities, and broken down by retailer
- in the unincorporated areas of the county, for counties.
- 17 Retailer information shall be grouped based on the certificate
- of registration on file for each retailer, as provided under
- 19 Section 2a of the Retailers' Occupation Tax Act.
- Section 99. Effective date. This Act takes effect January
- 21 1, 2005.