



## 94TH GENERAL ASSEMBLY

### State of Illinois

2005 and 2006

**HB1744**

Introduced 2/14/2005, by Rep. Michael J. Madigan - Barbara Flynn Currie - Dan Reitz

#### SYNOPSIS AS INTRODUCED:

35 ILCS 745/10

Amends the Tax Delinquency Amnesty Act. Makes a technical change in a Section concerning an amnesty program.

LRB094 03239 BDD 33240 b

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 Tax Delinquency Amnesty Act is amended by  
5 changing Section 10 as follows:

6 (35 ILCS 745/10)

7 Sec. 10. Amnesty program. The ~~The~~ Department shall  
8 establish an amnesty program for all taxpayers owing any tax  
9 imposed by reason of or pursuant to authorization by any law of  
10 the State of Illinois and collected by the Department.

11 The amnesty program shall be for a period from October 1,  
12 2003 through November 15, 2003.

13 The amnesty program shall provide that, upon payment by a  
14 taxpayer of all taxes due from that taxpayer to the State of  
15 Illinois for any taxable period ending after June 30, 1983 and  
16 prior to July 1, 2002, the Department shall abate and not seek  
17 to collect any interest or penalties that may be applicable and  
18 the Department shall not seek civil or criminal prosecution for  
19 any taxpayer for the period of time for which amnesty has been  
20 granted to the taxpayer. Failure to pay all taxes due to the  
21 State for a taxable period shall invalidate any amnesty granted  
22 under this Act. Amnesty shall be granted only if all amnesty  
23 conditions are satisfied by the taxpayer.

24 Amnesty shall not be granted to taxpayers who are a party  
25 to any criminal investigation or to any civil or criminal  
26 litigation that is pending in any circuit court or appellate  
27 court or the Supreme Court of this State for nonpayment,  
28 delinquency, or fraud in relation to any State tax imposed by  
29 any law of the State of Illinois.

30 Voluntary payments made under this Act shall be made by  
31 cash, check, guaranteed remittance, or ACH debit.

32 The Department shall adopt rules as necessary to implement

1 the provisions of this Act.

2 Except as otherwise provided in this Section, all money  
3 collected under this Act that would otherwise be deposited into  
4 the General Revenue Fund shall be deposited as follows: (i)  
5 one-half into the Common School Fund; (ii) one-half into the  
6 General Revenue Fund. Two percent of all money collected under  
7 this Act shall be deposited by the State Treasurer into the Tax  
8 Compliance and Administration Fund and, subject to  
9 appropriation, shall be used by the Department to cover costs  
10 associated with the administration of this Act.

11 (Source: P.A. 93-26, eff. 6-20-03.)