

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 2505-310 as follows:

7 (20 ILCS 2505/2505-310) (was 20 ILCS 2505/39b15.2)

8 Sec. 2505-310. Obtaining evidence. The Department has the
9 power to expend sums that the Director deems necessary from
10 contractual services appropriations for the purchase of
11 evidence and for the employment of persons to obtain evidence.
12 The sums shall be advanced to investigators authorized by the
13 Director to expend funds, on vouchers signed by the Director.

14 In addition, the Director is authorized to maintain one or
15 more commercial checking accounts with any State banking
16 corporation or corporations organized under or subject to the
17 Illinois Banking Act for the deposit and withdrawal of moneys
18 to be used solely for the purchase of evidence and for the
19 employment of persons to obtain evidence. No check may be
20 written on nor any withdrawal made from such an account except
21 on the written signature of 2 persons designated by the
22 Director to write those checks and make those withdrawals. The
23 balance of moneys on deposit in any such account shall not
24 exceed \$50,000 ~~\$5,000~~ at any time, nor shall any one check
25 written on or single withdrawal made from any such account
26 exceed \$50,000 ~~\$5,000~~.

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