

SB2473



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB2473

Introduced 10/14/2009, by Sen. J. Bradley Burzynski

SYNOPSIS AS INTRODUCED:

35 ILCS 745/10
110 ILCS 947/35

Amends the Tax Delinquency Amnesty Act. Provides for an amnesty period from January 1, 2010 through February 15, 2010. Provides that interest and penalties for taxes due after June 30, 2002 and prior to July 1, 2009 shall be abated and not collected if those taxes are paid during the amnesty period. Provides that money collected during the amnesty period that would otherwise be deposited into the General Revenue Fund shall be deposited into the Monetary Award Program Reserve Fund. Amends the Higher Education Student Assistance Act to provide that a limitation on the amount that may be on deposit in the Monetary Award Program Reserve Fund does not include moneys received as a result of the amnesty program. Effective immediately.

LRB096 14749 HLH 29599 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

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 Department shall establish an
8 amnesty program for all taxpayers owing any tax imposed by
9 reason of or pursuant to authorization by any law of the State
10 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 and for a period from January 1,
13 2010 through February 15, 2010.

14 The amnesty program shall provide that, upon payment by a
15 taxpayer of all taxes due from that taxpayer to the State of
16 Illinois for any taxable period ending (i) after June 30, 1983
17 and prior to July 1, 2002 for the tax amnesty period occurring
18 from October 1, 2003 through November 15, 2003, and (ii) after
19 June 30, 2002 and prior to July 1, 2009 for the tax amnesty
20 period occurring from January 1, 2010 through February 15,
21 2010, the Department shall abate and not seek to collect any
22 interest or penalties that may be applicable and the Department
23 shall not seek civil or criminal prosecution for any taxpayer

1 for the period of time for which amnesty has been granted to
2 the taxpayer. Failure to pay all taxes due to the State for a
3 taxable period shall invalidate any amnesty granted under this
4 Act. Amnesty shall be granted only if all amnesty conditions
5 are satisfied by the taxpayer.

6 Amnesty shall not be granted to taxpayers who are a party
7 to any criminal investigation or to any civil or criminal
8 litigation that is pending in any circuit court or appellate
9 court or the Supreme Court of this State for nonpayment,
10 delinquency, or fraud in relation to any State tax imposed by
11 any law of the State of Illinois.

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

14 The Department shall adopt rules as necessary to implement
15 the provisions of this Act.

16 Except as otherwise provided in this Section, all money
17 collected under this Act for the amnesty period from October 1,
18 2003 through November 15, 2003 that would otherwise be
19 deposited into the General Revenue Fund shall be deposited as
20 follows: (i) one-half into the Common School Fund; (ii)
21 one-half into the General Revenue Fund. Except as otherwise
22 provided in this Section, all money collected under this Act
23 for the amnesty period from January 1, 2010 through February
24 15, 2010 that would otherwise be deposited into the General
25 Revenue Fund shall be deposited into the Monetary Award Program
26 Reserve Fund. Two percent of all money collected under this Act

1 shall be deposited by the State Treasurer into the Tax
2 Compliance and Administration Fund and, subject to
3 appropriation, shall be used by the Department to cover costs
4 associated with the administration of this Act.

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

6 Section 10. The Higher Education Student Assistance Act is
7 amended by changing Section 35 as follows:

8 (110 ILCS 947/35)

9 Sec. 35. Monetary award program.

10 (a) The Commission shall, each year, receive and consider
11 applications for grant assistance under this Section. Subject
12 to a separate appropriation for such purposes, an applicant is
13 eligible for a grant under this Section when the Commission
14 finds that the applicant:

15 (1) is a resident of this State and a citizen or
16 permanent resident of the United States; and

17 (2) in the absence of grant assistance, will be
18 deterred by financial considerations from completing an
19 educational program at the qualified institution of his or
20 her choice.

21 (b) The Commission shall award renewals only upon the
22 student's application and upon the Commission's finding that
23 the applicant:

24 (1) has remained a student in good standing;

1 (2) remains a resident of this State; and

2 (3) is in a financial situation that continues to
3 warrant assistance.

4 (c) All grants shall be applicable only to tuition and
5 necessary fee costs. The Commission shall determine the grant
6 amount for each student, which shall not exceed the smallest of
7 the following amounts:

8 (1) subject to appropriation, \$5,468 for fiscal year
9 2009, \$5,968 for fiscal year 2010, and \$6,468 for fiscal
10 year 2011 and each fiscal year thereafter, or such lesser
11 amount as the Commission finds to be available, during an
12 academic year;

13 (2) the amount which equals 2 semesters or 3 quarters
14 tuition and other necessary fees required generally by the
15 institution of all full-time undergraduate students; or

16 (3) such amount as the Commission finds to be
17 appropriate in view of the applicant's financial
18 resources.

19 Subject to appropriation, the maximum grant amount for
20 students not subject to subdivision (1) of this subsection (c)
21 must be increased by the same percentage as any increase made
22 by law to the maximum grant amount under subdivision (1) of
23 this subsection (c).

24 "Tuition and other necessary fees" as used in this Section
25 include the customary charge for instruction and use of
26 facilities in general, and the additional fixed fees charged

1 for specified purposes, which are required generally of
2 nongrant recipients for each academic period for which the
3 grant applicant actually enrolls, but do not include fees
4 payable only once or breakage fees and other contingent
5 deposits which are refundable in whole or in part. The
6 Commission may prescribe, by rule not inconsistent with this
7 Section, detailed provisions concerning the computation of
8 tuition and other necessary fees.

9 (d) No applicant, including those presently receiving
10 scholarship assistance under this Act, is eligible for monetary
11 award program consideration under this Act after receiving a
12 baccalaureate degree or the equivalent of 135 semester credit
13 hours of award payments.

14 (e) The Commission, in determining the number of grants to
15 be offered, shall take into consideration past experience with
16 the rate of grant funds unclaimed by recipients. The Commission
17 shall notify applicants that grant assistance is contingent
18 upon the availability of appropriated funds.

19 (f) The Commission may request appropriations for deposit
20 into the Monetary Award Program Reserve Fund. Monies deposited
21 into the Monetary Award Program Reserve Fund may be expended
22 exclusively for one purpose: to make Monetary Award Program
23 grants to eligible students. Amounts on deposit in the Monetary
24 Award Program Reserve Fund, other than amounts deposited as a
25 result of the tax amnesty program established under Section 10
26 of the Tax Delinquency Amnesty Act, may not exceed 2% of the

1 current annual State appropriation for the Monetary Award
2 Program.

3 The purpose of the Monetary Award Program Reserve Fund is
4 to enable the Commission each year to assure as many students
5 as possible of their eligibility for a Monetary Award Program
6 grant and to do so before commencement of the academic year.
7 Moneys deposited in this Reserve Fund are intended to enhance
8 the Commission's management of the Monetary Award Program,
9 minimizing the necessity, magnitude, and frequency of
10 adjusting award amounts and ensuring that the annual Monetary
11 Award Program appropriation can be fully utilized.

12 (g) The Commission shall determine the eligibility of and
13 make grants to applicants enrolled at qualified for-profit
14 institutions in accordance with the criteria set forth in this
15 Section. The eligibility of applicants enrolled at such
16 for-profit institutions shall be limited as follows:

17 (1) Beginning with the academic year 1997, only to
18 eligible first-time freshmen and first-time transfer
19 students who have attained an associate degree.

20 (2) Beginning with the academic year 1998, only to
21 eligible freshmen students, transfer students who have
22 attained an associate degree, and students who receive a
23 grant under paragraph (1) for the academic year 1997 and
24 whose grants are being renewed for the academic year 1998.

25 (3) Beginning with the academic year 1999, to all
26 eligible students.

1 (Source: P.A. 95-917, eff. 8-26-08.)

2 Section 99. Effective date. This Act takes effect upon
3 becoming law.