

# SB3525



## 97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

SB3525

Introduced 2/8/2012, by Sen. Toi W. Hutchinson

### SYNOPSIS AS INTRODUCED:

35 ILCS 1005/5-5

Amends the Illinois Independent Tax Tribunal Act. Makes a technical change in a Section concerning the Independent Tax Tribunal Board.

LRB097 18916 HLH 64154 b

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 Illinois Independent Tax Tribunal Act is  
5 amended by changing Section 5-5 as follows:

6 (35 ILCS 1005/5-5)

7 (This Section may contain text from a Public Act with a  
8 delayed effective date)

9 Sec. 5-5. Independent Tax Tribunal Board; Department of  
10 Revenue.

11 (a) On and after July 1, 2013, the ~~the~~ Department of  
12 Revenue, or any successor agency, shall no longer hear and act  
13 upon any protests of notices of tax liability or deficiencies  
14 for all taxes administered by the Department of Revenue.

15 (b) Beginning July 1, 2013, an Independent Tax Tribunal  
16 Board shall assume, exercise, and administer all rights,  
17 powers, duties, and responsibilities pertaining to any  
18 protests of notices of tax liability or deficiencies for all  
19 taxes administered by the Department of Revenue. The  
20 Independent Tax Tribunal Board shall be created by law and no  
21 State agency shall assume the functions of the Board.

22 (Source: P.A. 97-636, eff. 6-1-12.)

1           Section 95. No acceleration or delay. Where this Act makes  
2 changes in a statute that is represented in this Act by text  
3 that is not yet or no longer in effect (for example, a Section  
4 represented by multiple versions), the use of that text does  
5 not accelerate or delay the taking effect of (i) the changes  
6 made by this Act or (ii) provisions derived from any other  
7 Public Act.