

1 AN ACT regarding taxes.

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

4 Section 5. The Use Tax Act is amended by changing
5 Section 1 as follows:

6 (35 ILCS 105/1) (from Ch. 120, par. 439.1)

7 Sec. 1. Short title. This Act ~~shall-be-known-and~~ may be
8 cited as the "Use Tax Act".

9 (Source: Laws 1955, p. 2027.)

10 Section 10. The Service Use Tax Act is amended by
11 changing Section 10a as follows:

12 (35 ILCS 110/10a) (from Ch. 120, par. 439.40a)

13 Sec. 10a. Bond. Notwithstanding any other provision to
14 the contrary, any person who is required to file a bond
15 pursuant to any provision of this Act and who has
16 continuously complied with all provisions of this Act for 24
17 or more consecutive months, shall no longer be required to
18 comply with the bonding provisions of this Act so long as
19 such person continues his or her compliance with the
20 provisions of this Act.

21 (Source: P.A. 84-1408.)

22 Section 15. The Service Occupation Tax Act is amended by
23 changing Section 20a as follows:

24 (35 ILCS 115/20a) (from Ch. 120, par. 439.120a)

25 Sec. 20a. Rules. The Illinois Administrative Procedure
26 Act is hereby expressly adopted and shall apply to all
27 administrative rules and procedures of the Department of

1 Revenue under this Act, except that (1) paragraph (b) of
2 Section 5-10 of the Illinois Administrative Procedure Act
3 does not apply to final orders, decisions and opinions of the
4 Department, (2) subparagraph (a)2 of Section 5-10 of the
5 Illinois Administrative Procedure Act does not apply to forms
6 established by the Department for use under this Act, and (3)
7 the provisions of Section 10-45 of the Illinois
8 Administrative Procedure Act regarding proposals for decision
9 are excluded and not applicable to the Department under this
10 Act.

11 (Source: P.A. 88-45.)

12 Section 20. The Retailers' Occupation Tax Act is amended
13 by changing Section 14 as follows:

14 (35 ILCS 120/14) (from Ch. 120, par. 453)

15 Sec. 14. Short title; additional tax. This Act shall be
16 known as the "Retailers' Occupation Tax Act" and the tax
17 herein imposed shall be in addition to all other occupation
18 or privilege taxes imposed by the State of Illinois or by any
19 municipal corporation or political subdivision thereof.

20 (Source: Laws 1933, p. 924.)