

1 AN ACT concerning taxation.

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
6 Section 2505-305 as follows:

7 (20 ILCS 2505/2505-305) (was 20 ILCS 2505/39b15.1)

8 Sec. 2505-305. Investigators.

9 (a) The Department has the power to appoint
10 investigators to conduct all investigations, searches,
11 seizures, arrests, and other duties imposed under the
12 provisions of any law administered by the Department or the
13 Illinois Gaming Board. Except as provided in subsection (c),
14 these The investigators have and may exercise all the powers
15 of peace officers solely for the purpose of enforcing taxing
16 measures administered by the Department or the Illinois
17 Gaming Board.

18 (b) The Director must authorize to each investigator
19 employed under this Section and to any other employee of the
20 Department exercising the powers of a peace officer a
21 distinct badge that, on its face, (i) clearly states that the
22 badge is authorized by the Department and (ii) contains a
23 unique identifying number. No other badge shall be authorized
24 by the Department.

25 (c) Investigators appointed under this Section who are
26 assigned to the Illinois Gaming Board have and may exercise
27 all the rights and powers of peace officers, provided that
28 these powers shall be limited to offenses or violations
29 occurring or committed on a riverboat or dock, as defined in
30 subsections (d) and (f) of Section 4 of the Riverboat
31 Gambling Act.

1 (Source: P.A. 91-239, eff. 1-1-00; 91-883, eff. 1-1-01.)