

100TH GENERAL ASSEMBLY State of Illinois 2017 and 2018 HB0216

by Rep. La Shawn K. Ford

SYNOPSIS AS INTRODUCED:

35 ILCS 5/506.10 new

Amends the Illinois Income Tax Act. Provides that a person who prepares a draft income tax return on behalf of another person shall mark the return with a stamp or watermark indicating that the return is a draft copy and is not intended for filing.

LRB100 04150 HLH 14155 b

1 AN ACT concerning revenue.

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

- Section 5. The Illinois Income Tax Act is amended by adding

 Section 506.10 as follows:
- 6 (35 ILCS 5/506.10 new)
- Sec. 506.10. Draft copy of returns. Any person who prepares

 a draft income tax return on behalf of another person shall

 mark the return with a stamp or watermark indicating that the

 return is a draft copy and is not intended for filing.
- For the purposes of this Section, "draft income tax return"

 means an income tax return that is not ready to be filed with

 the Department or the Internal Revenue Service.