

100TH GENERAL ASSEMBLY State of Illinois 2017 and 2018 SB2244

Introduced 10/24/2017, by Sen. Laura M. Murphy

SYNOPSIS AS INTRODUCED:

20 ILCS 2505/2505-190

was 20 ILCS 2505/39c-4

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois. Reinstates an annual transfer that is required to be made from the Tax Compliance and Administration Fund to the General Revenue Fund. Effective immediately.

LRB100 14891 HLH 29716 b

FISCAL NOTE ACT MAY APPLY

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1 AN ACT concerning revenue.

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

- Section 5. The Department of Revenue Law of the Civil

 Administrative Code of Illinois is amended by changing Section

 2505-190 as follows:
- 7 (20 ILCS 2505/2505-190) (was 20 ILCS 2505/39c-4)
- 8 Sec. 2505-190. Tax Compliance and Administration Fund.
 - (a) Amounts deposited into the Tax Compliance and Administration Fund, a special fund in the State treasury that is hereby created, must be appropriated to the Department to reimburse the Department for its costs of collecting, administering, and enforcing the tax laws that provide for deposits into the Fund. Moneys in the Fund shall consist of deposits provided for in tax laws, reimbursements, or other payments received from units of local government for administering a local tax or fee on behalf of the unit of local government in accordance with the Local Tax Collection Act, or other payments designated for deposit into the Fund.
 - (b) As soon as possible after July 1, 2015, and as soon as possible after each July 1 thereafter through July 1, 2016, the Director of the Department of Revenue shall certify the balance in the Tax Compliance and Administration Fund as of July 1,

- 1 less any amounts obligated, and the State Comptroller shall
- 2 order transferred and the State Treasurer shall transfer from
- 3 the Tax Compliance and Administration Fund to the General
- 4 Revenue Fund the amount certified that exceeds \$2,500,000.
- 5 Notwithstanding the provisions of this subsection, the
- 6 <u>certification and transfer for calendar year 2017 shall occur</u>
- 7 <u>as soon as possible after the effective date of this amendatory</u>
- 8 Act of the 100th General Assembly.
- 9 (Source: P.A. 99-517, eff. 6-30-16; 100-23, eff. 7-6-17.)
- 10 Section 99. Effective date. This Act takes effect upon
- 11 becoming law.