



Rep. Frank J. Mautino

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LRB096 06568 HLH 27168 a

1 AMENDMENT TO SENATE BILL 450

2 AMENDMENT NO. _____. Amend Senate Bill 450, AS AMENDED, by
3 replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Gas Use Tax Law is amended by changing
6 Section 5-40 as follows:

7 (35 ILCS 173/5-40)

8 Sec. 5-40. Incorporation of applicable Sections. The
9 Department shall have full power to administer and enforce this
10 Law; to collect all taxes, penalties, and interest due
11 hereunder; to dispose of taxes, penalties, and interest so
12 collected in the manner hereinafter provided; and to determine
13 all rights to credit memoranda or refunds arising on account of
14 the erroneous payment of tax, penalty, or interest hereunder.
15 In the administration of, and compliance with, this Section,
16 the Department and persons who are subject to this Section

1 shall have the same rights, remedies, privileges, immunities,
2 powers, and duties, be subject to the same conditions,
3 restrictions, limitations, penalties, and definitions of
4 terms, and employ the same modes of procedure, as are
5 prescribed in Sections 2, 4, 5, 6, 7, 9 (except provisions
6 relating to transaction returns and except that the due date
7 for returns shall be the 15th day of each month for the
8 preceding calendar month), 10, 11, 12, 12a, 12b, 13, 14, 15,
9 18, 19, 20, 21, and 22 of the Use Tax Act, and are not
10 inconsistent with this Section, as fully as if those provisions
11 were set forth herein.

12 Notwithstanding any other provision of this Chapter, a
13 business enterprise classified under Standard Industrial Code
14 (SIC) 3221 that (i) was located, on or before November 1, 2005,
15 in an enterprise zone certified by the Department of Commerce
16 and Economic Opportunity, (ii) would have been eligible for an
17 exemption under item (1) of Section 5-50 of this Act for the
18 entire period of November 1, 2005, through October 31, 2008,
19 but did not receive documentation from the compliance
20 administrator until November 2008, and (iii) paid the tax due
21 under this Act for the period from November 1, 2005 through
22 October 31, 2008, is entitled to apply for and receive,
23 directly from the Department, a refund in an amount equal to
24 the tax paid under this Act for the period beginning on
25 November 1, 2005 and ending on October 31, 2008. The business
26 enterprise must make a written application to the Department no

1 later than 45 days after the effective date of this amendatory
2 Act of the 96th General Assembly.

3 (Source: P.A. 93-31, eff. 10-1-03.)

4 Section 99. Effective date. This Act takes effect upon
5 becoming law.".