



Sen. Melinda Bush

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10100HB0925sam001

LRB101 05874 HLH 60091 a

1 AMENDMENT TO HOUSE BILL 925

2 AMENDMENT NO. _____. Amend House Bill 925 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Mobile Home Local Services Tax Act is
5 amended by changing Section 9 as follows:

6 (35 ILCS 515/9) (from Ch. 120, par. 1209)

7 Sec. 9. Additional charge for delinquent taxes; penalty for
8 fraud. For taxable years prior to 2003, if any local services
9 tax, or part thereof, imposed by this Act is not paid on or
10 before the due date for such tax, interest on such amount at
11 the rate of 1 1/2% per month shall be paid for the period from
12 such due date to the date of payment of such amount. Except as
13 otherwise provided in this Section, for ~~For~~ taxable year 2003
14 and thereafter, if any local services tax, or part thereof,
15 imposed by this Act is not paid on or before the due date for
16 such tax, the taxpayer shall be required to pay a penalty of

1 \$25 per month, or any portion thereof, not to exceed \$100. In
2 counties with a population of more than 700,000 and less than
3 900,000, if any local services tax, or part thereof, imposed by
4 this Act is not paid on or before the due date for such tax, the
5 taxpayer shall be required to pay a penalty of \$25 per month,
6 or any portion thereof, not to exceed the lesser of (i) \$100 or
7 (ii) 50% of the original tax imposed. In all counties, if ~~if~~
8 such failure to pay such tax is the result of fraud, there
9 shall be added to the tax as a penalty an amount equal to 50% of
10 the deficiency.

11 (Source: P.A. 92-807, eff. 1-1-03.)

12 Section 99. Effective date. This Act takes effect upon
13 becoming law."