

HB3242



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB3242

Introduced 2/19/2021, by Rep. Theresa Mah

SYNOPSIS AS INTRODUCED:

New Act

Creates the Environmental Responsibility in Tax Credit Awards Act. Provides that, if the Environmental Protection Agency or the Pollution Control Board become aware that a taxpayer receiving State tax incentives has engaged in reckless conduct causing environmental damage that seriously endangers the public health or welfare, the Environmental Protection Agency or the Pollution Control Board, as applicable, shall notify the Department of Revenue of its findings. Provides that the Department of Revenue shall then take steps to revoke the taxpayer's State tax incentives.

LRB102 12125 HLH 17462 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 1. Short title. This Act may be cited as the
5 Environmental Responsibility in Tax Credit Awards Act.

6 Section 5. Environmental Protection Agency actions. If the
7 Environmental Protection Agency or the Pollution Control Board
8 become aware that a taxpayer receiving State tax incentives
9 has engaged in reckless conduct causing environmental damage
10 that seriously endangers the public health or welfare, the
11 Environmental Protection Agency or the Pollution Control
12 Board, as applicable, shall notify the Department of Revenue
13 of its findings. The Department of Revenue shall then take
14 steps to revoke the taxpayer's State tax incentives. Prior to
15 revoking the taxpayer's tax incentives under this Section, the
16 Department shall provide notice to the Taxpayer of the alleged
17 conduct, and allow the Taxpayer a hearing under the provisions
18 of the Illinois Administrative Procedure Act. If, after such
19 notice and any hearing, the Director determines that cause
20 exists to revoke the taxpayer's State tax incentives, the
21 taxpayer's State tax incentives shall be revoked. A decision
22 of the Department of Revenue under this Section constitutes a
23 final administrative decision for purposes of appeal under the

1 Administrative Review Law.