



Sen. Suzy Glowiak Hilton

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10200SB3917sam001

LRB102 23011 HLH 36854 a

1 AMENDMENT TO SENATE BILL 3917

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 3917 on page 18,  
3 line 15, by replacing "2026" with "2025"; and

4 on page 20, line 13, by replacing "2026" with "2025"; and

5 on page 21, line 13, by replacing "2026" with "2025"; and

6 on page 41, by replacing lines 8 and 9 with the following:

7 "(a) For tax years beginning on or after January 1, 2025, a  
8 taxpayer who has entered into an agreement under the"; and

9 on page 44, by replacing lines 13 and 14 with the following:

10 "(a) For tax years beginning on or after January 1, 2025,  
11 a"; and

12 by replacing everything from line 21 on page 44 through line 3  
13 on page 45 with the following:

1 "Opportunity (MICRO) Act. If the taxpayer is a partnership or  
2 a Subchapter S corporation, the credit shall be allowed to the  
3 partners or shareholders in accordance with the determination  
4 of income and distributive share of income under Sections 702  
5 and 704 and subchapter S of the Internal Revenue Code. The  
6 credit shall be"; and

7 on page 54, line 2, by replacing "2025" with "2024"; and

8 on page 59, immediately below line 14, by inserting the  
9 following:

10 "Section 907. The Use Tax Act is amended by changing  
11 Section 12 as follows:

12 (35 ILCS 105/12) (from Ch. 120, par. 439.12)

13 Sec. 12. Applicability of Retailers' Occupation Tax Act  
14 and Uniform Penalty and Interest Act. All of the provisions of  
15 Sections 1d, 1e, 1f, 1i, 1j, 1j.1, 1k, 1m, 1n, 1o, 2-6, 2-12,  
16 2-54, 2a, 2b, 2c, 3, 4 (except that the time limitation  
17 provisions shall run from the date when the tax is due rather  
18 than from the date when gross receipts are received), 5  
19 (except that the time limitation provisions on the issuance of  
20 notices of tax liability shall run from the date when the tax  
21 is due rather than from the date when gross receipts are  
22 received and except that in the case of a failure to file a

1 return required by this Act, no notice of tax liability shall  
2 be issued on and after each July 1 and January 1 covering tax  
3 due with that return during any month or period more than 6  
4 years before that July 1 or January 1, respectively), 5a, 5b,  
5 5c, 5d, 5e, 5f, 5g, 5h, 5j, 5k, 5l, 5n, 7, 8, 9, 10, 11 and 12  
6 of the Retailers' Occupation Tax Act and Section 3-7 of the  
7 Uniform Penalty and Interest Act, which are not inconsistent  
8 with this Act, shall apply, as far as practicable, to the  
9 subject matter of this Act to the same extent as if such  
10 provisions were included herein.

11 (Source: P.A. 98-1098, eff. 8-26-14.)

12 Section 908. The Service Use Tax Act is amended by  
13 changing Section 12 as follows:

14 (35 ILCS 110/12) (from Ch. 120, par. 439.42)

15 Sec. 12. Applicability of Retailers' Occupation Tax Act  
16 and Uniform Penalty and Interest Act. All of the provisions of  
17 Sections 1d, 1e, 1f, 1i, 1j, 1j.1, 1k, 1m, 1n, 1o, 2-6, 2-12,  
18 2-54, 2a, 2b, 2c, 3 (except as to the disposition by the  
19 Department of the money collected under this Act), 4 (except  
20 that the time limitation provisions shall run from the date  
21 when gross receipts are received), 5 (except that the time  
22 limitation provisions on the issuance of notices of tax  
23 liability shall run from the date when the tax is due rather  
24 than from the date when gross receipts are received and except

1 that in the case of a failure to file a return required by this  
2 Act, no notice of tax liability shall be issued on and after  
3 July 1 and January 1 covering tax due with that return during  
4 any month or period more than 6 years before that July 1 or  
5 January 1, respectively), 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5j, 5k,  
6 5l, 5n, 6d, 7, 8, 9, 10, 11 and 12 of the Retailers' Occupation  
7 Tax Act which are not inconsistent with this Act, and Section  
8 3-7 of the Uniform Penalty and Interest Act, shall apply, as  
9 far as practicable, to the subject matter of this Act to the  
10 same extent as if such provisions were included herein.

11 (Source: P.A. 98-1098, eff. 8-26-14; 99-217, eff. 7-31-15.)

12 Section 909. The Service Occupation Tax Act is amended by  
13 changing Section 12 as follows:

14 (35 ILCS 115/12) (from Ch. 120, par. 439.112)

15 Sec. 12. All of the provisions of Sections 1d, 1e, 1f, 1i,  
16 1j, 1j.1, 1k, 1m, 1n, 1o, 2-6, 2-12, 2-54, 2a, 2b, 2c, 3  
17 (except as to the disposition by the Department of the tax  
18 collected under this Act), 4 (except that the time limitation  
19 provisions shall run from the date when the tax is due rather  
20 than from the date when gross receipts are received), 5  
21 (except that the time limitation provisions on the issuance of  
22 notices of tax liability shall run from the date when the tax  
23 is due rather than from the date when gross receipts are  
24 received), 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5j, 5k, 5l, 5n, 6d, 7,

1 8, 9, 10, 11 and 12 of the "Retailers' Occupation Tax Act"  
2 which are not inconsistent with this Act, and Section 3-7 of  
3 the Uniform Penalty and Interest Act shall apply, as far as  
4 practicable, to the subject matter of this Act to the same  
5 extent as if such provisions were included herein.

6 (Source: P.A. 98-1098, eff. 8-26-14; 99-217, eff. 7-31-15.)".