

**SB0685**



**94TH GENERAL ASSEMBLY**  
**State of Illinois**  
**2005 and 2006**  
**SB0685**

Introduced 2/18/2005, by Sen. Don Harmon - Emil Jones, Jr.

**SYNOPSIS AS INTRODUCED:**

35 ILCS 115/20a

from Ch. 120, par. 439.120a

Amends the Service Occupation Tax Act. Makes a technical change in a Section concerning rules.

LRB094 04405 BDD 34434 b

**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 5. The Service Occupation Tax Act is amended by  
5 changing Section 20a as follows:

6 (35 ILCS 115/20a) (from Ch. 120, par. 439.120a)

7 Sec. 20a. The ~~The~~ Illinois Administrative Procedure Act is  
8 hereby expressly adopted and shall apply to all administrative  
9 rules and procedures of the Department of Revenue under this  
10 Act, except that (1) paragraph (b) of Section 5-10 of the  
11 Illinois Administrative Procedure Act does not apply to final  
12 orders, decisions and opinions of the Department, (2)  
13 subparagraph (a)2 of Section 5-10 of the Illinois  
14 Administrative Procedure Act does not apply to forms  
15 established by the Department for use under this Act, and (3)  
16 the provisions of Section 10-45 of the Illinois Administrative  
17 Procedure Act regarding proposals for decision are excluded and  
18 not applicable to the Department under this Act.

19 (Source: P.A. 88-45.)