

1 AN ACT concerning taxation.

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

4 Section 5. The Taxpayers' Bill of Rights Act is amended
5 by adding Section 5.5 as follows:

6 (20 ILCS 2520/5.5 new)

7 Sec. 5.5. Burden of proof. Notwithstanding any other
8 law to the contrary, in the case of a taxpayer receiving a
9 protestable notice, a bill, a claim denial or reduction
10 regarding any tax, until proven otherwise by the Department
11 in the appropriate proceeding, the taxpayer's position shall
12 be presumed to be the correct one and the burden of proof
13 shall be on the Department to prove otherwise.