

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

JANUARY 2019 REGULATORY AGENDA

a) Part (Heading and Code Citations): The Illinois Liquor Control Commission, (11 Ill. Adm. Code 100)

1) Rulemaking:

- A) Description: Amendments will be made to update the Liquor Control Commission regulations to reflect new statutory developments, decisional law and Commission policies.
- B) Statutory Authority: 235 ILCS 5
- C) Scheduled meeting/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: As noted above, there will be a number of rulemakings proposed with respect to Part 100 over the next six months. We anticipate filing rulemakings amending Part 100 on a regular basis during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: These rulemakings will affect businesses licensed under the Liquor Control Act.
- F) Agency contact person for information:

Pamela Paziotopoulos
Deputy General Counsel
Illinois Liquor Control Commission
100 West Randolph St., Ste. 7-801
Chicago, Illinois 60601

(312) 814-1801

- G) Related rulemakings and other pertinent information: None

b) Part (Heading and Code Citations): Income Tax, (86 Ill. Adm. Code 100)

1) Rulemaking:

- A) Description: New rules will be added to Part 100 concerning the tax credit for Tech Prep Youth Vocational Programs (IITA Section 209); the reallocation of

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items under IITA Section 404; pass-through of investment credits from partnerships and Subchapter S corporations to their partners and shareholders; filing of refund claims and other collection matters, and interest computations.

Part 100 will be amended by adding rules and amending existing rules governing the computation of base income and net income under Article 2 of the IITA, the allocation and apportionment of base income under Article 3 of the IITA, and the filing of returns and payment of taxes under Articles 5 and 6 of the IITA.

Part 100 will be amended to update the provisions defining unitary business groups and computing the combined tax liability of unitary business groups.

Part 100 will be amended by adding rules providing guidance on the addition and subtraction modifications allowed in IITA Section 203, on the credit for residential property taxes paid in IITA Section 208, on the acceptance of substitute W-2s, electronic filing of returns, and rounding amounts on returns to the nearest dollar.

Part 100 will be amended to clarify definitions of terms in IITA Section 1501(a).

Part 100 will be amended to implement legislation enacted, including EDGE credits, limits on exemptions and credits for taxpayers with high adjusted gross incomes, the historic preservation and hospital credits, the foreign tax credit, the education credit, the research and development credit, the angel investment credit, the credit for instructional materials and supplies, the earned income credit, the adoption credit, the historic preservation credit, the River Edge Redevelopment zone historic property rehabilitation credit, the credits and subtractions allowed with respect to enterprise zones, credits for hiring veterans and ex-felons, bonus depreciation adjustments, withholding by employers, partnerships, Subchapter S corporations and trusts, changes to apportionment formulas and taxation of real estate investment trusts and their investors, appeals to the Tax Tribunal, and the Illinois Secure Choice Savings Program Act.

Part 100 will be amended to provide additional guidance on nexus and on the Illinois income tax consequences of changes in federal income tax laws.

Finally, the Department will continue the updating and correction of Part 100.

- B) Statutory Authority: 35 ILCS 5/101 and 35 ILCS 5/1401

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- C) Scheduled meeting/hearing dates: No schedule has been established at this time.
- D) Date Agency anticipates First Notice: As noted above, there will be a number of rulemakings proposed with respect to Part 100 over the next six months. We anticipate filing rulemakings amending Part 100 on a regular basis during the next six months of this year.
- E) Effect on small business, small municipalities or not-for-profit corporations: These rulemakings will affect any business that incurs an income tax filing obligation.
- F) Agency contact person for information:
 - Brian Stocker
 - Associate Counsel, Income Tax
 - Illinois Department of Revenue
 - 101 W. Jefferson, MC 5-500
 - Springfield IL 62794

 - (217) 782-2844
- G) Related rulemakings and other pertinent information: None

c) Part (Heading and Code Citations): Retailers' Occupation Tax, (86 Ill. Adm. Code 130)

1) Rulemaking:

- A) Description: Amendments will be made to update the Retailers' Occupation Tax regulations to reflect new statutory developments, decisional law and Department policies. Rulemakings will also be promulgated as part of the Department's continuing effort to codify policies contained in various letter rulings and to delete outdated provisions. Included are changes to Section 130.340 governing the rolling stock exemption to reflect the provisions of P.A. 100-0321 and changes to Sections 130.455 and 130.2013 to implement the provisions of P.A. 98-628 and P.A. 98-1080, which change the method of determining the "selling price" for first division and certain types of second division motor vehicles that are leased for

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defined periods in excess of one year. Changes will also be made to reflect the provisions of P.A. 100-940, which imposes penalties for failure to keep books and records or to produce books and records for examination.

- B) Statutory Authority: 35 ILCS 120/12
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: As noted above, there will be a number of rulemakings proposed with respect to Part 130 over the next six months. We anticipate filing rulemakings amending Part 130 on a regular basis during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: Small businesses that sell tangible personal property at retail will be affected by these regulations.
- F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales and Excise Tax
Illinois Department of Revenue
101 W. Jefferson, MC 5-500
Springfield, IL 62794

(217) 782-2844

- G) Related rulemakings and other pertinent information: None

d) Part (Heading and Code Citations): Use Tax, (86 Ill. Adm. Code 150)

1) Rulemaking:

- A) Description: Amendments will be made to update the Use Tax regulations to reflect new statutory developments, decisional law and Department policies. Regulations will be proposed to replace emergency regulations implementing the provisions of P.A. 100-587, which amended the Use Tax to provide for *Wayfair*

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nexus (nexus without physical presence if specific thresholds for selling activities are met); related nexus regulations will also be amended as necessary.

- B) Statutory Authority: 35 ILCS 105/12
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rulemakings amending Part 150 during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: These amendments will affect persons subject to the Use Tax.
- F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales and Excise Tax
Illinois Department of Revenue
101 W. Jefferson, MC 5-500
Springfield, IL 62794

(217) 782-2844

- G) Related rulemakings and other pertinent information: None

e) Part (Heading and Code Citations): Bingo License and Tax Act, (86 Ill. Adm. Code 430)

1) Rulemaking:

- A) Description: Regulations will be updated to reflect the provisions of Public P.A. 93-742, which authorizes the Department to issue 3-year bingo licenses, including regular licenses, limited licenses or senior citizen restricted licenses; the provisions of P.A. 95-228, dealing with licensing; and the provisions of P.A. 97-1150, implementing the Criminal Code of 2012. The regulations will also be amended to clarify definitions; record keeping requirements; the documentation required for a license application; and the provisions of P.A. 99-177 regarding special permits.

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- B) Statutory Authority: 230 ILCS 25/1
- C) Scheduled meeting/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rulemakings during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: Entities eligible for bingo licenses will be affected by these rulemakings.
- F) Agency contact person for information:
 - Brian Stocker
 - Associate Counsel, Income Tax
 - Illinois Department of Revenue
 - 101 W. Jefferson, MC 5-500
 - Springfield, IL 62794

 - (217) 782-2844
- G) Related rulemakings and other pertinent information: There are no related rulemakings.

f) Part (Heading and Code Citations): Pull Tabs and Jar Games Act, (86 Ill. Adm. Code 432)

1) Rulemaking:

- A) Description: Regulations will be amended to implement the amendments in P.A. 95-228 dealing with licensing and to clarify record keeping requirements and the documentation required for a license application and the amendments in P.A. 97-1150, implementing the Criminal Code of 2012.
- B) Statutory Authority: 230 ILCS 20/1
- C) Scheduled meeting/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rulemakings during the next six months of this year.

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- E) Effect on small business, small municipalities or not for profit corporations: Entities eligible for pull tabs and jar games licenses will be affected by these rulemakings.
- F) Agency contact person for information:

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Associate Counsel, Income Tax
Illinois Department of Revenue
101 W. Jefferson, MC 5-500
Springfield, IL 62794

(217) 782-2844
- G) Related rulemakings and other pertinent information: There are no related rulemakings.

g) Part (Heading and Code Citations): Uniform Penalty and Interest Act, (86 Ill. Adm. Code 700)

1) Rulemaking:

- A) Description: The Department will amend the regulations in Part 700 to reflect recent amendments to the Uniform Penalty and Interest Act and Department policies.
- B) Statutory Authority: 20 ILCS 2505/2505-795
- C) Scheduled meeting/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rulemakings during the next six months of this year.
- E) Effect on small business, small municipalities and not for profit corporations: These rulemakings will provide guidance for any business or not for profit corporation that incurs tax liabilities potentially subject to penalty or interest obligations under the Uniform Penalty and Interest Act.
- F) Agency contact person for information:

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G) Related rulemakings and other pertinent information: None

h) Part (Heading and Code Citations): Home Rule Municipal Retailers' Occupation Tax, (86 Ill. Adm. Code 270)

1) Rulemaking:

A) Description: Rules will be amended to reflect new statutory developments, decisional law and Department policies.

B) Statutory Authority: 35 ILCS 120/2-12

C) Scheduled meeting/hearing dates: No schedule has been established at this time.

D) Date agency anticipates First Notice: We anticipate filing rules within the next six months of the year.

E) Effect on small business, small municipalities or not for profit corporations: These rulemakings will affect any small business that operates at retail in a jurisdiction imposing a local occupation tax.

F) Agency contact person for information:

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G) Related rulemakings and other pertinent information: None

i) Part (Heading and Code Citations): Service Use Tax, (86 Ill. Adm. Code 160)

1) Rulemaking:

A) Description: Amendments will be made to update the Service Use Tax regulations to reflect new statutory developments, decisional law and Department policies.

B) Statutory Authority: 35 ILCS 110/12

C) Scheduled meetings/hearing dates: No schedule has been established at this time.

D) Date agency anticipates First Notice: We anticipate filing rulemakings amending Part 160 during the next six months of this year.

E) Effect on small business, small municipalities or not for profit corporations: These amendments will affect service customers in Illinois.

F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales and Excise Tax
Illinois Department of Revenue
101 W. Jefferson, MC 5-500
Springfield, IL 62794

(217) 782-2844

G) Related rulemakings and other pertinent information: None

j) Part (Heading and Code Citations): Service Occupation Tax, (86 Ill. Adm. Code 140)

1) Rulemaking:

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- A) Description: Amendments will be made to update the Service Occupation Tax regulations to reflect new statutory developments, decisional law and Department policies. Changes will also be made to reflect the provisions of P.A. 100-940, which imposes penalties for failure to keep books and records or to produce books and records for examination.
- B) Statutory Authority: 35 ILCS 115/12
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rulemakings amending Part 140 during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: These amendments will affect servicemen in Illinois.
- F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales and Excise Tax
Illinois Department of Revenue
101 W. Jefferson, MC 5-500
Springfield, IL 62794

(217) 782-2844

- G) Related rulemakings and other pertinent information: None

k) Part (Heading and Code Citations): Motor Fuel Tax, (86 Ill. Adm. Code 500)

1) Rulemaking:

- A) Description: Amendments will be made to update the Motor Fuel Tax regulations to reflect new statutory developments, decisional law and Department policies. The rules will also be amended to delete obsolete provisions and make technical changes. Changes will also be made to reflect the provisions of P.A. 100-0009, which changed the manner in which LNG, CNG and LPG are taxed.

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- B) Statutory Authority: 35 ILCS 505/14
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rulemakings amending Part 500 during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: These amendments will affect persons subject to the Motor Fuel Tax and the Motor Fuel Use Tax (IFTA).
- F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales and Excise Tax
Illinois Department of Revenue
101 W. Jefferson, MC 5-500
Springfield, IL 62794

(217) 782-2844

- G) Related rulemakings and other pertinent information: None

- I) Part (Heading and Code Citations): Environmental Impact Fee, (86 Ill. Adm. Code 501)

- 1) Rulemaking:

- A) Description: Amendments will be made to update the Environmental Impact Fee regulations to reflect new statutory developments, decisional law and Department policies.
- B) Statutory Authority: 415 ILCS 125/325
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.

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- D) Date agency anticipates First Notice: We anticipate filing rulemakings amending Part 501 during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: These amendments will affect businesses subject to the Environmental Impact Fee.
- F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales and Excise Tax
Illinois Department of Revenue
101 W. Jefferson, MC 5-500
Springfield, IL 62794

(217) 782-2844

- G) Related rulemakings and other pertinent information: None

m) Part (Heading and Code Citations): Cigarette Tax Act, (86 Ill. Adm. Code 440)

1) Rulemaking:

- A) Description: Amendments will be made to update the Cigarette Tax Act regulations to reflect new statutory developments, decisional law and Department policies. Changes will also be made to reflect the provisions of P.A. 100-940, which imposes penalties for failure to keep books and records or to produce books and records for examination. Additional changes from P.A. 100-940 include provisions prohibiting the sale of loose cigarettes and penalties for violation of these provisions.
- B) Statutory Authority: 35 ILCS 130/8
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rulemakings amending Part 440 during the next six months of this year.

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E) Effect on small business, small municipalities or not for profit corporations: These amendments will affect persons subject to the Cigarette Tax Act and retailers selling cigarettes.

F) Agency contact person for information:

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Deputy General Counsel, Sales and Excise Tax
Illinois Department of Revenue
101 W. Jefferson, MC 5-500
Springfield, IL 62794

(217) 782-2844

G) Related rulemakings and other pertinent information: None

n) Part (Heading and Code Citations): Cigarette Use Tax Act, (86 Ill. Adm. Code 450)

1) Rulemaking:

A) Description: Amendments will be made to update the Cigarette Use Tax Act regulations to reflect new statutory developments, decisional law and Department policies. Changes will also be made to reflect the provisions of P.A. 100-940, which imposes penalties for failure to keep books and records or to produce books and records for examination. Additional changes from P.A. 100-940 include provisions prohibiting the sale of loose cigarettes and penalties for violation of these provisions.

B) Statutory Authority: 35 ILCS 135/21

C) Scheduled meetings/hearing dates: No schedule has been established at this time.

D) Date agency anticipates First Notice: We anticipate filing rulemakings amending Part 450 during the next six months of this year.

E) Effect on small business, small municipalities or not for profit corporations: These amendments will affect persons subject to the Cigarette Use Tax Act.

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F) Agency contact person for information:

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101 W. Jefferson, MC 5-500
Springfield, IL 62794

(217) 782-2844

G) Related rulemakings and other pertinent information: None

o) Part (Heading and Code Citations): Telecommunications Excise Tax, (86 Ill. Adm. Code 495)

1) Rulemaking:

A) Description: Amendments will be made to update the Telecommunications Excise Tax Act regulations to reflect new statutory developments, decisional law and Department policies.

B) Statutory Authority: 35 ILCS 630/17

C) Scheduled meetings/hearing dates: No schedule has been established at this time.

D) Date agency anticipates First Notice: We anticipate filing rulemakings amending Part 495 during the next six months of this year.

E) Effect on small business, small municipalities or not for profit corporations: These amendments will affect persons subject to the Telecommunications Excise Tax Act.

F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales and Excise Tax
Illinois Department of Revenue

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G) Related rulemakings and other pertinent information: None

p) Part (Heading and Code Citations): Hotel Operators' Occupation Tax, (86 Ill. Adm. Code 480)

1) Rulemaking:

A) Description: Amendments will be made to update the Hotel Operators' Occupation Tax Act regulations to reflect new statutory developments, decisional law and Department policies. Included are changes made in response to P.A. 100-0213, which added new exemptions.

B) Statutory Authority: 35 ILCS 145/7

C) Scheduled meetings/hearing dates: No schedule has been established at this time.

D) Date agency anticipates First Notice: We anticipate filing rulemakings amending Part 480 during the next six months of this year.

E) Effect on small business, small municipalities or not for profit corporations: These amendments will affect hotel operators and their guests.

F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales and Excise Tax
Illinois Department of Revenue
101 W. Jefferson, MC 5-500
Springfield, IL 62794

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G) Related rulemakings and other pertinent information: None

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- q) Part (Heading and Code Citations): State Tax Lien Registration Act, (86 Ill. Adm. Code 715)
- 1) Rulemaking:
- A) Description: A new part will be added to implement the State Tax Lien Registration Act
- B) Statutory Authority: 35 ILCS 750/1-35
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rules to implement this new part during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: These amendments will affect persons utilizing titling information or services
- F) Agency contact person for information:
- Jim Nichelson
Assistant General Counsel
Illinois Department of Revenue
101 W. Jefferson, MC 5-500
Springfield, IL 62794
- (217) 782-2844
- G) Related rulemakings and other pertinent information: None
- r) Part (Heading and Code Citations): Rental Purchase Agreement Occupation and Use Tax Act, (86 Ill. Adm. Code 125)
- 1) Rulemaking:
- A) Description: A new part will be added to implement the Rental Purchase Agreement Occupation and Use Tax Act.

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- B) Statutory Authority: 35 ILCS 180/40
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rules implementing this new part during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: These amendments will affect businesses that lease merchandise under rental purchase agreements and their customers.
- F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales & Excise Tax
Illinois Department of Revenue
101 W. Jefferson, MC 5-500
Springfield, IL 62794

(217) 782-2844

- G) Related rulemakings and other pertinent information: None

s) Part (Heading and Code Citations): Misallocation of Local Taxes, (86 Ill. Adm. Code 290)

1) Rulemaking:

- A) Description: A new part will be added which governs the procedures utilized by the Department to handle the misallocation of local taxes.
- B) Statutory Authority: 30 ILCS 105-6z-18; 30 ILCS 105/6z-20; 35 ILCS 636/5-50(i); 50 ILCS 470/30; 50 ILCS 470/31; 55 ILCS 5/5-1006; 65 ILCS 5/8-11-1; 65 ILCS 5/8-11-1.3; 65 ILCS 5/8-11-1.6; 65 ILCS 5/8-11-1.7; 65 ILCS 5/8-11-16; 65 ILCS 5/11-74.3-6; and 70 ILCS 1605/30

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- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rules adding this new part during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: These amendments will affect units of local government that receive allocations of tax revenues from the Department.
- F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales & Excise Tax
Illinois Department of Revenue
101 W. Jefferson, MC 5-500
Springfield, IL 62794

(217) 782-2844

- G) Related rulemakings and other pertinent information: None

t) Part (Heading and Code Citations): Board of Appeals, (86 Ill. Adm. Code 210)

1) Rulemaking:

- A) Description: Amendments will be made to update the rules to reflect new statutory developments, decisional law and Department policies.
- B) Statutory Authority: 20 ILCS 2505/2505-505; 20 ILCS 2505/2505-795
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rulemakings amending Part 210, during the next six months of this year.

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E) Effect on small business, small municipalities or not for profit corporations: These amendments will affect persons utilizing the Board of Appeals.

F) Agency contact person for information:

Brian Wolfberg
Chairman, Board of Appeals
Illinois Department of Revenue
100 W. Randolph
Chicago, IL 60601

(312) 814-1607

G) Related rulemakings and other pertinent information: None

u) Part (Heading and Code Citations): The Public Utilities Revenue Act, (86 Ill. Adm. Code 510)

1) Rulemaking:

A) Description: The rules will be updated to remove obsolete language and make technical changes.

B) Statutory Authority: 20 ILCS 2505/2505-795

C) Scheduled meetings/hearing dates: No schedule has been established at this time.

D) Date agency anticipates First Notice: We anticipate filing rules during the next six months of this year.

E) Effect on small business, small municipalities or not for profit corporations: The technical changes and deletion of obsolete provisions in these rulemakings will clarify the rules for small businesses.

F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales & Excise Tax

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Illinois Department of Revenue
101 W. Jefferson, MC 5-500
Springfield, IL 62794

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G) Related rulemakings and other pertinent information: None

v) Part (Heading and Code Citations): Electricity Excise Tax Law, (86 Ill. Adm. Code 511)

1) Rulemaking:

A) Description: The rules will be amended to remove obsolete language and make technical changes.

B) Statutory Authority: 20 ILCS 2505/2505-795

C) Scheduled meetings/hearing dates: No schedule has been established at this time.

D) Date agency anticipates First Notice: We anticipate filing rules during the next six months of this year.

E) Effect on small business, small municipalities or not for profit corporations: The technical changes and deletion of obsolete provisions in these rulemakings will clarify the rules for small businesses.

F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales & Excise Tax
Illinois Department of Revenue
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Springfield, IL 62794

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G) Related rulemakings and other pertinent information: None

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w) Part (Heading and Code Citations): Energy Assistance Charge, (86 Ill. Adm. Code 516)

1) Rulemaking:

- A) Description: These rules will be amended to make technical changes and remove obsolete language.
- B) Statutory Authority: 20 ILCS 2505/2505-795
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rules during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: The technical changes and deletion of obsolete provisions in these rulemakings will clarify the rules for small businesses.
- F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales & Excise Tax
Illinois Department of Revenue
101 W. Jefferson, MC 5-500
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G) Related rulemakings and other pertinent information: None

x) Part (Heading and Code Citations): Amnesty Regulations, (86 Ill. Adm. Code 520)

1) Rulemaking:

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- A) Description: This rulemaking will repeal obsolete rules that implemented the Tax Delinquency Amnesty Act covering the amnesty period October 1, 2010 through November 8, 2010.
- B) Statutory Authority: Illinois Tax Delinquency Amnesty Act [35 ILCS 745]
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rules during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: None
- F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales & Excise Tax
Illinois Department of Revenue
101 W. Jefferson, MC 5-500
Springfield, IL 62794

(217) 782-2844

- G) Related rulemakings and other pertinent information: None

y) Part (Heading and Code Citations): Tax Increment Allocation Financing, (86 Ill. Adm. Code 525)

1) Rulemaking:

- A) Description: Rules will repeal obsolete provisions regarding the distribution of State sales taxes to certain TIF districts, which distributions expired on September 30, 2013.
- B) Statutory Authority: Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-1 et seq.]

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- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rules during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: None
- F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales & Excise Tax
Illinois Department of Revenue
101 W. Jefferson, MC 5-500
Springfield, IL 62794

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- G) Related rulemakings and other pertinent information: None

z) Part (Heading and Code Citations): County Water Commission Retailers' Occupation Tax, (86 Ill. Adm. Code 630)

1) Rulemaking:

- A) Description: This rulemaking will repeal rules due to the statutory termination of the tax on June 1, 2016.
- B) Statutory Authority: County Water Commission Act of 1985 [70 ILCS 3720/4]
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rules during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: None

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F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales & Excise Tax
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101 W. Jefferson, MC 5-500
Springfield, IL 62794

(217) 782-2844

G) Related rulemakings and other pertinent information: None

aa) Part (Heading and Code Citations): County Water Commission Service Occupation Tax, (86 Ill. Adm. Code 640)

1) Rulemaking:

A) Description: This rulemaking will repeal rules due to the statutory termination of the tax on June 1, 2016.

B) Statutory Authority: County Water Commission Act of 1985 [70 ILCS 3720/4]

C) Scheduled meetings/hearing dates: No schedule has been established at this time.

D) Date agency anticipates First Notice: We anticipate filing rules during the next six months of this year.

E) Effect on small business, small municipalities or not for profit corporations: None

F) Agency contact person for information:

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G) Related rulemakings and other pertinent information: None

bb) Part (Heading and Code Citations): County Water Commission Use Tax, (86 Ill. Adm. Code 650)

1) Rulemaking:

A) Description: This rulemaking will repeal rules due to the statutory termination of the tax on June 1, 2016.

B) Statutory Authority: County Water Commission Act of 1985 [70 ILCS 3720/4]

C) Scheduled meetings/hearing dates: No schedule has been established at this time.

D) Date agency anticipates First Notice: We anticipate filing rules during the next six months of this year.

E) Effect on small business, small municipalities or not for profit corporations: None

F) Agency contact person for information:

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G) Related rulemakings and other pertinent information: None

cc) Part (Heading and Code Citations): Tobacco Products Act of 1995, (86 Ill. Adm. Code 660)

1) Rulemaking:

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- A) Description: Rules will be amended to reflect new statutory developments, Department policy and decisional law. Changes will also remove obsolete language and make technical changes. Changes will also be made to reflect the provisions of P.A. 100-940, which imposes penalties for failure to keep books and records or to produce books and records for examination. Additional changes from P.A. 100-940 include provisions governing records required to be kept.
- B) Statutory Authority: 35 ILCS 143/10-45; 35 ILCS 120/12
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rules during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: The technical changes and deletion of obsolete provisions in these amendments will clarify the rules for small businesses.
- F) Agency contact person for information:

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- G) Related rulemakings and other pertinent information: None

dd) Part (Heading and Code Citations): Public List of Delinquent Taxpayers, (86 Ill. Adm. Code 710)

1) Rulemaking:

- A) Description: Rules will be amended to remove obsolete language and make technical changes.

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- B) Statutory Authority: 20 ILCS 2505/2505-795
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rules during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: The technical changes and deletion of obsolete provisions in these rulemakings will clarify the rules for small businesses.
- F) Agency contact person for information:

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- G) Related rulemakings and other pertinent information: None

ee) Part (Heading and Code Citations): Payment of Taxes by Electronic Funds Transfer, (86 Ill. Adm. Code 750)

1) Rulemaking:

- A) Description: Rules will be amended to remove obsolete language and make technical changes.
- B) Statutory Authority: 35 ILCS 5; 35 ILCS 105; 35 ILCS 110; 35 ILCS 115; 35 ILCS 120; 35 ILCS 640; 20 ILCS 2505-2505-210
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.

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- D) Date agency anticipates First Notice: We anticipate filing rules during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: The technical changes and deletion of obsolete provisions in these rulemakings will clarify the rules for small businesses.
- F) Agency contact person for information:

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- G) Related rulemakings and other pertinent information: None

ff) Part (Heading and Code Citations): Electronic Filing of Returns or Other Documents, (86 Ill. Adm. Code 760)

1) Rulemaking:

- A) Description: Rules will be amended to remove obsolete language and make technical changes.
- B) Statutory Authority: 20 ILCS 2505/2505-200
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rules during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: The technical changes and deletion of obsolete provisions in these amendments will clarify the rules for small businesses.

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F) Agency contact person for information:

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G) Related rulemakings and other pertinent information: None

gg) Part (Heading and Code Citations): Automobile Renting Occupation Tax, (86 Ill. Adm. Code 180)

1) Rulemaking:

A) Description: Rules will be amended to reflect new statutory developments, decisional law and Department policies.

B) Statutory Authority: 35 ILCS 155; 20 ILCS 2505/2505-25

C) Scheduled meetings/hearing dates: Not schedule has been established at this time.

D) Date agency anticipates First Notice: We anticipate filing rules during the next six months of this year.

E) Effect on small business, small municipalities or not for profit corporations: The technical changes and deletion of obsolete provisions in these rulemakings will clarify the rules for small businesses.

F) Agency Contact person for information:

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Springfield, Illinois 62794

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G) Related rulemakings and other pertinent information: None

hh) Part (Heading and Code Citations): Automobile Renting Use Tax, (86 Ill. Adm. Code 190)

1) Rulemaking:

A) Description: Rules will be amended to reflect new statutory developments, decisional law and Department policies.

B) Statutory Authority: 35 ILCS 155; 20 ILCS 2505-2505-25

C) Scheduled meetings/hearing dates: No schedule has been established at this time.

D) Date agency anticipates First Notice: We anticipate filing rules during the next six months of the year.

E) Effect on small business, small municipalities or not for profit corporations: The technical changes and deletion of obsolete provisions in these rulemakings will clarify the rules for small businesses.

F) Agency contact person for information:

Jerilynn Troxell Gorden
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101 West Jefferson St. MC 5-500
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G) Related rulemakings and other pertinent information: None

ii) Part (Heading and Code Citations): Property Tax Code, (86 Ill. Adm. Code 110)

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1) Rulemaking:

- A) Description: Part 110 will be amended with respect to Section 110.125 to reflect verbiage changes in state statute with reference to the Cook County Board of Review and reporting requirements for each chief county assessment official.

Section 110.115 will be amended to update the use of the PTAX 300-H form required by a statutory change for hospital exemption applications; to update and clarify language and verbiage such as the change from board of appeals to board of review; to reflect changes in form numbers; and to clarify who is not required to file an annual statement regarding property tax exemptions.

Section 110.116 will be updated to clarify current language about requirements for an exemption application.

Section 110.125 will be updated to clarify language and verbiage such as the change from board of appeals to board of review.

Section 110.155 will be updated to reflect the proper terminology for facility accessibility for persons with disabilities and to remove the requirement that a candidate must specify a county in which the board of review examination will be taken. This section will also be amended to correct the map identified as Illustration A, which reflects the qualification requirements for each county.

Section 110.180 will be amended to reduce the number of signatures required by the Department from two to one with respect to testing results for the supervisor of assessments examination. There will also be an update to reflect the proper terminology for facility accessibility for persons with disabilities.

- B) Statutory Authority: Implementing the Property Tax Code [35 ILCS 200] and authorized by Section 2505-625 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-625]
- C) Scheduled meeting/hearing dates: No schedule has been established.
- D) Date agency anticipates First Notice: We anticipate filing rulemakings amending Part 110 during the next six months of this year.

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E) Effect on small business, small municipalities or not for profit corporations: None.

F) Agency contact person for information:

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Associate Counsel, Property Tax
Illinois Department of Revenue
101 W. Jefferson, MC 5-500
Springfield, IL 62794

(217) 524-4886

G) Related rulemakings and other pertinent information: None

jj) Part (Heading and Code Citations): Real Estate Transfer Tax, (86 Ill. Adm. Code 120)

1) Rulemaking:

A) Description: Section 120.5 will be amended to update and/or delete the dates listed on 120.5(a) and (b). It will also be amended to reflect changes made in the electronic filing system for transfer declarations because many declarations are now filed electronically requiring an electronic signature.

Section 120.5 will also be amended to update the changes in the name and date of the required PTAX 203 form, to account for changes in electronic filing allowing recorder of deeds to use the system and to require chief county assessment officers to utilize a certain format for electronic filing.

B) Statutory Authority: Implementing the Property Tax Code [35 ILCS 200] and authorized by Section 2505-625 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-625]

C) Scheduled meeting/hearing dates: No schedule has been established

D) Date agency anticipates First Notice: We anticipate filing rulemakings amending Part 120 during the next six months of this year

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E) Effect on small business, small municipalities or not for profit corporations: None

F) Agency contact person for information:

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101 W. Jefferson, MC 5-500
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(217) 524-4886

G) Related rulemakings and other pertinent information: None

kk) Part (Heading and Code Citations): Practice and Procedure for Hearings before the Illinois Department of Revenue, (86 Ill. Adm. Code 200)

1) Rulemaking:

- A) Description: Amendments will be made to update the Department's regulations concerning the practice and procedure for administrative hearings to reflect the enactment of Public Act 100-0880 regarding the changes to the Illinois Administrative Procedure Act for service of notices by email and to include references to the jurisdiction of the Independent Tax Tribunal.
- B) Statutory Authority: Sections 2505-790 and 2505-795 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-790; 20 ILCS 2505/2505-790]
- C) Scheduled meeting/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing such rulemakings amending Part 200 within the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: These rulemakings will affect any small business, small municipality, or not-for-profit corporation that requests an administrative hearing, or is involved as a party to an administrative hearing, before the Department.

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F) Agency contact person for information:

Terry D. Charlton
Chief Administrative Law Judge
Illinois Department of Revenue
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(217) 782-6995

G) Related rulemakings and other pertinent information: None