

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

JULY 2020 REGULATORY AGENDA

a) Part (Heading and Code Citation): 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 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

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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, the minimum wage credit, the data center investment credit, the surcharge on gaming licensees, the apprenticeship education expense credit, the enterprise zone and high impact business construction jobs credits, 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
- 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

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G) Related rulemakings and other pertinent information: None

b) Part (Heading and Code Citation): 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 PA 100-321 and changes to Sections 130.455 and 130.2013 to implement the provisions of PA 98-628 and PA 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 defined periods in excess of one year. Changes will also be made to implement the provisions of PA 100-1101, which provides an exemption for sales by Illinois retailers to purchasers that are exempt by virtue of federal law, and for PA 101-649, which retroactively reinstated the exemption for certain persons for materials, parts, equipment, components and furnishings incorporated into an aircraft as part of the modification, refurbishment, completion, replacement repair or maintenance of the aircraft. Various regulations throughout Part 130 will also be amended or added as necessary in order to accommodate the new requirements for tax imposed by PA 101-604 on remote retailers and marketplace facilitators. Regulations governing the manner in which retailers document sales made to exempt organization, including sales made to teachers employed by an educational entity possessing an exemption identification number, will also be proposed.

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

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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

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- G) Related rulemakings and other pertinent information: None

c) Part (Heading and Code Citation): 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. Various regulations in Part 150 will be amended as necessary to accommodate the new requirements for tax imposed upon remote retailers and marketplace facilitators by PA 101-604 and by PA 101-31 (Leveling the Playing Field For Illinois Retail Act)
- 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.

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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

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G) Related rulemakings and other pertinent information: None

d) Part (Heading and Code Citation): Leveling the Playing Field For Illinois Retail Act (86 Ill. Adm. Code 131) (New Part)

1) Rulemaking:

A) Description: A new part will be added to implement the provisions of PA 101-31, which enacted the Leveling the Playing Field For Illinois Retail Act. These regulations implement the new tax liabilities and requirements for remote retailers and explain the requirements for certified service providers and for the certified automated systems that can be utilized by remote retailers to comply with their new tax obligations. This new part will also explain the new tax liabilities and requirements for marketplace facilitators and marketplace sellers making sales over a marketplace. The rules will also outline the responsibilities of the Department and of local taxing jurisdictions under the new tax law. These regulations will also explain the new sourcing provisions that apply to sales made by remote retailers, as well as to sales made by marketplace facilitators, both their own sales and sales made on behalf of marketplace sellers making sales over the marketplace.

B) Statutory Authority: 35 ILCS 185/1 et seq.; 35 ILCS 120/2

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- C) Scheduled meeting/hearing dates: No schedule has been established at this time.
- D) Date Agency anticipates First Notice: We anticipate filing rulemakings adding Part 131 during the next six months of this year.
- E) Effect on small business, small municipalities or not-for-profit corporations: These rulemakings will affect remote retailers, marketplace sellers and marketplace facilitators making sales to Illinois purchasers. They will also affect business entities wishing to obtain certification as a certified service provider or who wish their automated sales tax calculation systems or be certified by 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

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- G) Related rulemakings and other pertinent information: Various regulations throughout the Retailers' Occupation Tax Part 130 and the Use Tax Part 150 will require amendment in order to accommodate the changes made by PA 101-604 and 101-31. The sourcing provisions of numerous local retailers' occupation taxes will also require amendment to accommodate these changes.

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

- 1) Rulemaking:

- A) Description: Regulations will be updated to reflect the provisions of Public PA 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 PA 95-228, dealing with licensing; and the provisions of PA 97-1150, implementing the Criminal Code of

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2012. The regulations will also be amended to clarify definitions; record keeping requirements; the documentation required for a license application; the provisions of PA 99-177 regarding special permits, and the provisions of other recent legislation.

- 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 amending Part 430 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

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- G) Related rulemakings and other pertinent information: There are no related rulemakings.

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

1) Rulemaking:

- A) Description: Regulations will be amended to implement the amendments in PA 95-228 dealing with licensing and to clarify record keeping requirements and the documentation required for a license application, the amendments in PA 97-1150, implementing the Criminal Code of 2012, and other recent legislation.

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- 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 amending Part 432 during the next six months of this year.
- 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:

Brian Stocker
Associate Counsel, Income 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: There are no related rulemakings.

g) Part (Heading and Code Citation): 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.

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- D) Date Agency anticipates First Notice: We anticipate filing rulemakings amending Part 700 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:

Brian Stocker
Associate Counsel, Income 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

- h) Part (Heading and Code Citation): 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. Provisions governing sourcing found within this Part will be amended to accommodate the changes made for the tax liability of remote retailers and marketplace facilitators and marketplace sellers by PA 101-604 and PA 101-31. Similar changes will be made to all Parts that implement a local retailers' occupation tax.
- B) Statutory Authority: 35 ILCS 120/2-12; 120/12
- C) Scheduled meeting/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 270 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 small business that makes sales at retail in a jurisdiction imposing a local occupation tax.
- F) Agency contact person for information:

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

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- G) Related rulemakings and other pertinent information: Similar changes will be made to all Parts that implement a local retailers' occupation tax.

i) Part (Heading and Code Citation): Non-Home Rule Municipal Retailers' Occupation Tax (86 Ill. Adm. Code 693)

1) Rulemaking:

- A) Description: Rules will be amended to reflect new statutory developments, decisional law and Department policies. Provisions governing sourcing found within this Part will be amended to accommodate the changes made for the tax liability of remote retailers and marketplace facilitators and marketplace sellers by PA 101-604 and PA 101-31. Similar changes will be made to all Parts that implement a local retailers' occupation tax.
- B) Statutory Authority: 35 ILCS 120/2-12; 120/12
- C) Scheduled meeting/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 693 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 small business that makes sales at retail in a jurisdiction imposing a local occupation tax.
- F) Agency contact person for information:

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

217/782-2844

- G) Related rulemakings and other pertinent information: Similar changes will be made to all Parts that implement a local retailers' occupation tax.

j) Part (Heading and Code Citation): Home Rule County Retailers' Occupation Tax (86 Ill. Adm. Code 220)

1) Rulemaking:

- A) Description: Rules will be amended to reflect new statutory developments, decisional law and Department policies. Provisions governing sourcing found within this Part will be amended to accommodate the changes made for the tax liability of remote retailers and marketplace facilitators and marketplace sellers by PA 101-604 and PA 101-31. Similar changes will be made to all Parts that implement a local retailers' occupation tax.
- B) Statutory Authority: 35 ILCS 120/2-12; 120/12
- C) Scheduled meeting/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 220 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 small business that makes sales at retail in a jurisdiction imposing a local occupation tax.
- F) Agency contact person for information:

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

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- G) Related rulemakings and other pertinent information: Similar changes will be made to all Parts that implement a local retailers' occupation tax.

k) Part (Heading and Code Citation): Special County Retailers' Occupation Tax for Public Safety (86 Ill. Adm. Code 670)

1) Rulemaking:

- A) Description: Rules will be amended to reflect new statutory developments, decisional law and Department policies. Provisions governing sourcing found within this Part will be amended to accommodate the changes made for the tax liability of remote retailers and marketplace facilitators and marketplace sellers by PA 101-604 and PA 101-31. Similar changes will be made to all Parts that implement a local retailers' occupation tax.
- B) Statutory Authority: 35 ILCS 120/2-12; 120/12
- C) Scheduled meeting/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 670 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 small business that makes sales at retail in a jurisdiction imposing a local occupation tax.
- F) Agency contact person for information:

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

217/782-2844

- G) Related rulemakings and other pertinent information: Similar changes will be made to all Parts that implement a local retailers' occupation tax.

- l) Part (Heading and Code Citation): Regional Transportation Authority Retailers' Occupation Tax (86 Ill. Adm. Code 320)

- 1) Rulemaking:

- A) Description: Rules will be amended to reflect new statutory developments, decisional law and Department policies. Provisions governing sourcing found within this Part will be amended to accommodate the changes made for the tax liability of remote retailers and marketplace facilitators and marketplace sellers by PA 101-604 and PA 101-31. Similar changes will be made to all Parts that implement a local retailers' occupation tax.
- B) Statutory Authority: 35 ILCS 120/2-12; 120/12
- C) Scheduled meeting/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 320 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 small business that makes sales at retail in a jurisdiction imposing a local occupation tax.
- F) Agency contact person for information:

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

217/782-2844

- G) Related rulemakings and other pertinent information: Similar changes will be made to all Parts that implement a local retailers' occupation tax.

m) Part (Heading and Code Citation): Metro East Mass Transit District Retailers' Occupation Tax (86 Ill. Adm. Code 370)

1) Rulemaking:

- A) Description: Rules will be amended to reflect new statutory developments, decisional law and Department policies. Provisions governing sourcing found within this Part will be amended to accommodate the changes made for the tax liability of remote retailers and marketplace facilitators and marketplace sellers by PA 101-604 and PA 101-31. Similar changes will be made to all Parts that implement a local retailers' occupation tax.
- B) Statutory Authority: 35 ILCS 120/2-12; 120/12
- C) Scheduled meeting/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 370 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 small business that makes sales at retail in a jurisdiction imposing a local occupation tax.
- F) Agency contact person for information:

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

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- G) Related rulemakings and other pertinent information: Similar changes will be made to all Parts that implement a local retailers' occupation tax.

n) Part (Heading and Code Citation): Telecommunications Excise Tax (86 Ill. Adm. Code 495)

1) Rulemaking:

- A) Description: Rules will be amended to reflect new statutory developments, decisional law and Department policies. Provisions governing registration requirements will be added to the rules.
- B) Statutory Authority: 35 ILCS 630/17
- C) Scheduled meeting/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.

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E) Effect on small business, small municipalities or not-for-profit corporations: These rulemakings will affect any small business that makes sales of telecommunications.

F) Agency contact person for information:

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

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G) Related rulemakings and other pertinent information: None.

o) Part (Heading and Code Citation): 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 rulemakings amending Part 715 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:

Jerilynn Troxell Gorden

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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

p) Part (Heading and Code Citation): 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.

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 rulemakings amending Part 125 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

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G) Related rulemakings and other pertinent information: None

q) Part (Heading and Code Citation): 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 rulemakings amending Part 630 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

r) Part (Heading and Code Citation): County Water Commission Service Occupation Tax (86 Ill. Adm. Code 640)

1) Rulemaking:

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- 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 rulemakings amending Part 640 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

s) Part (Heading and Code Citation): 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]

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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 rulemakings amending Part 650 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

t) Part (Heading and Code Citation): Property Tax Code (86 Ill. Adm. Code 110)

1) Rulemaking:

- A) Description: Section 110.115 will be amended to clarify, update or remove old language in non-homestead exemption proceedings in Section 110.115., and to correct a statutory timeframe for filing for administrative review of non-homestead exemptions in Section 110.145 from 20 days to 60 days. Neither rule has been changed since 1996. The rulemaking would remove mention of both the non-existent Board of Appeals and exemption field auditors, update exemption form numbers and examples, and remove several outdated filing requirements.

Section 110.116 will be amended to clarify that all prospective tenants are to receive a copy of the project's non-eviction policy and that the owners must have a written statement on file from all current tenants that they have received a copy of the non-eviction policy. It also changes a seven-

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line sentence into three easier to understand sentences, corrects a misspelled word and removes an unnecessary "The" in two headings.

Section 110.125 will be amended to eliminate the now non-existent Board of Appeals from the rule Section 110.155. This rulemaking is designed to update this 2000 version of Section 110.155 by eliminating references to the 1999 Public Act and by changing "handicapped individual" to "person with disabilities."

Section 110.135 will be amended to update this 1996 version of Section 110.135 by eliminating references to the now nonexistent Board of Appeals (now Board of Review), "photostatic" copy and the year 1996, to correct real "estate" to real "property," and to clarify by adding the words "affected" to taxing bodies and change the words "at fault" to "in error."

Section 110.145 will be amended to clarify, update or remove old language in non-homestead exemption proceedings in Section 110.115., and to correct a statutory timeframe for filing for administrative review of non-homestead exemptions in Section 110.145 from 20 days to 60 days. Neither rule has been changed since 1996. The rulemaking would remove mention of both the non-existent Board of Appeals and exemption field auditors, update exemption form numbers and examples, and remove several outdated filing requirements.

Section 110.155 will be amended to update this 2000 version of Section 110.155 by eliminating references to the 1999 Public Act and by changing "handicapped individual" to "person with disabilities."

Section 110.180 will be amended to eliminate the Department's requirement of having two signatures rather than one on the Department's grade request slip. It also upgrades language from "handicapped individuals" to "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.

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D) Date Agency anticipates First Notice: We anticipate filing rulemakings amending Part 110 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:

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

217/557-0965

G) Related rulemakings and other pertinent information: None

u) Part (Heading and Code Citation): Real Estate Transfer Tax (86 Ill. Adm. Code 120)

1) Rulemaking:

A) Description: Section 120.5 will be amended to eliminate language discussing requirements prior to 2004 in 120.5(a) and to add the notification that electronic signatures affixed to electronically transmitted transfer declarations are as legally binding as handwritten signatures. It also eliminates unnecessary language describing forms for transfers that occurred prior to 2000 and corrects the term "Web site" to "website." The rulemaking also updates the rule to comport with the Department's technology in allowing recorders of deeds to utilize an approved interface to electronically transfer declarations and order transfer stamps from the Department for recording in the county offices. This rulemaking also requires county assessment offices utilizing the Department's electronic transfer declaration system provide a file layout to both validate the information transmitted and for any other purpose as determined by the Department.

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- 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.
- E) Effect on small business, small municipalities or not-for-profit corporations: None
- F) Agency contact person for information:

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

217/557-0965

- G) Related rulemakings and other pertinent information: None

v) Part (Heading and Code Citation): Motor Fuel Tax for Municipalities within Cook County (86 Ill. Adm. Code 696)

1) Rulemaking:

- A) Description: A new part (Part 696) will be added to implement the provisions of PA 101-31. The part will provide provisions for implementation of the new tax on motor fuel authorized for municipalities in Cook County.
- B) Statutory Authority: PA 101-31, adding new Section 8-11-2.3 to the Illinois Municipal Code [65 ILCS 5//8-11-2.3].
- C) Scheduled meeting/hearing dates: No schedule has been established at this time.

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- D) Date Agency anticipates First Notice: We anticipate filing such rulemakings amending Part 696 within the next six months of this year.
- E) Effect on small business, small municipalities or not-for-profit corporations: These rulemakings will affect municipalities imposing this new tax and any retailers selling motor fuel tax in such municipalities.
- F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales & Excise Tax
Illinois Department of Revenue
101 West Jefferson, MC 5-550
Springfield IL 62794

217/782-2844

- G) Related rulemakings and other pertinent information: None

w) Part (Heading and Code Citation): Local Government Revenue Recapture Act (86 Ill. Adm. Code 217) (New Part)

1) Rulemaking:

- A) Description: A new part (Part 217) will be added to implement the provisions of PA 101-628, which governs the Local Government Revenue Recapture Act, including the Certified Audit Pilot Project. The new part will include, but not be limited to, rules that implement the certified audit pilot project. New rules will concern the availability of the certification program required for participation in the project; the requirements and basis for the Department's establishment of just cause for approval or rejection of participation by taxpayers; procedures for assessment, collection and payment of liabilities or refund of overpayments and provisions for taxpayer to obtain informal and formal review of certified audit results; the nature, frequency, and basis for the Department's review of certified audits conducted by qualified practitioners, including the requirements for documentation, work-paper retention and access, and

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reporting; and requirements for conducting certified audits and for review of agreed-upon procedures.

- B) Statutory Authority: PA 101-628
- 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 217 within the next six months of this year.
- E) Effect on small business, small municipalities or not-for-profit corporations: These rulemakings will affect municipalities that have initiated a tax compliance referral with the Department; small businesses for which a tax compliance referral has been submitted to the Department may participate in a limited scope audit under the Certified Audit Pilot Project.
- F) Agency contact person for information:

Jerilynn Troxell Gorden
Deputy General Counsel, Sales & Excise Tax
Illinois Department of Revenue
101 West Jefferson, MC 5-550
Springfield IL 62794

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