



**Illinois Department of Revenue**

Legal Services Office  
101 W. Jefferson St. MC 5-500  
Springfield, IL 62794

August 13, 2020

Illinois General Assembly  
Joint Committee on Administrative Rules  
Room 700, Stratton Office Building  
Springfield, Illinois 62701

Attention: Vicki Thomas  
Director

RE: 86 Ill. Adm. Code 100.7390

Dear Director Thomas:

We have enclosed the Second Notice Filing for the above-referenced rulemaking. If your staff has any questions or comments with reference to this rulemaking, please have them contact me at their convenience.

Very truly yours,

*Michael D. Mankowski by Rachel Neal*

Michael D. Mankowski  
Associate Counsel  
Income Tax  
Legal Services Office  
Phone: (217) 782-2844

MDM:rkn  
Enc.



## Illinois Department of Revenue

Legal Services Office  
101 W. Jefferson St. MC 5-500  
Springfield, IL 62794

### SECOND NOTICE OF PROPOSED RULEMAKING

- 1) Agency: Illinois Department of Revenue
- 2) Title and Ill. Adm. Code Citation of Proposed Rulemaking: 86 Ill. Adm. Code 100.7390
- 3) Date, Issue, and page number of the Illinois Register in which the First Notice was published: March 20, 2020, Volume 44, Issue 12, pg. 4544
- 4) Text and Location of any Changes Made to the Proposed Rulemaking During the First Notice Period: No changes made.
- 5) Final Regulatory Flexibility Analysis:
  - A. Summary of the issues raised by affected small businesses during the First Notice Period: No issues raised
  - B. Description of actions taken on any alternatives to the proposed rule suggested by small businesses during the First Notice Period, including reasons for rejecting alternatives not utilized: No suggestions made, therefore no action taken.
- 6) Analysis of the Economic and Budgetary Effects of the Proposed Rulemaking: None requested.
- 7) Response to Recommendations Made by the Administrative Code Division for Changes in the Rule to Make It Comply with the Codification Scheme: All changes requested by the Administrative Code Division have been made.
- 8) Evaluation of the comments received by the agency from interested persons during the first notice period (but not including any questions raised by the Joint Committee in a preliminary review) including:
  - A. Date of any public hearing held during the first notice period. Name of the person or group requesting a hearing: No public hearing requested.
  - B. The names and addresses of all individuals or groups making comments or requesting the opportunity to make comments: No comments received.
  - C. A list of all specific criticisms and suggestions raised in the comments:

No comments received.

D. The agency's evaluation of each of the specific criticisms and suggestions:  
No comments received.

E. A statement that the agency has considered all comments received during the first notice period: No comments received for the Department to review or consider.

9) An analysis of the expected effects of the proposed rulemaking, including:

A. Impact on the public: Proposed rulemaking will assist employers implement the new minimum wage tax credit created by 35 ILCS 5/704A(i). Proper implementation of the credit will have a positive effect on employers and employees.

B. Changes in the agency's programs or structure resulting from implementation of the rulemaking: None. Credit will be processed along with other credits.

C. Impact of proposed rule on small businesses. Methods used by Agency to comply with 5 ILCS 100/5-30, including reasons for rejecting any methods not utilized: No adverse impact. Credit at issue in the rule will benefit small businesses.

10) A justification and rationale for the proposed rulemaking, including:

A. Any changes in statutory language requiring the proposed rulemaking: Yes, this rulemaking implements the new minimum wage credit found in Section 704A(i) of the Illinois Income Tax Act, 35 ILCS 5/704A(i), created by Public Act 101-0001.

B. Any changes in agency policy, procedures, or structure requiring the proposed rulemaking: None.

C. Relationship to other rulemaking activities of the agency including anticipated rulemaking activities: None.

D. Relationship to any relevant federal rules, regulations, or funding requirements: None.

E. Court orders or rulings which are related to the rulemaking: None.

- 11) Does this rulemaking include an incorporation by reference pursuant to Section 5-75 of the Illinois Administrative Procedure Act? No.

Agency Personnel Who Will Respond to Joint Committee Questions Regarding the Proposed Rulemaking:

*Michael D. Mankowski by Rachel Neal*

Michael D. Mankowski  
Legal Services Office  
Illinois Department of Revenue  
101 W. Jefferson  
Springfield, Illinois 62794

Phone: (217) 782-2844