

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

JULY 2016 REGULATORY AGENDA

a) 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 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, statutes of limitations, and interest computations.

Part 100 will be amended by adding rules and amending existing rules governing the computation of base 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 in 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014 and 2015, including the historic preservation and hospital credits, 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, recoveries of itemized deductions, repayments of claim-of-right amounts, special net loss

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rules for cooperatives, recipients of nondeductible dividends from controlled foreign corporations, and holders of residual interests in real estate mortgage investment companies, taxpayer elections to credit overpayments against other liabilities, and appeals to the Tax Tribunal.

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.

Part 100 will be amended to reflect amendments to the IITA in 2013 regarding composite returns and pass-through entity withholding.

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) Affect 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:

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- G) Related rulemakings and other pertinent information: None.
- b) Part (Heading and Code Citations): Property Tax Code, 86 Ill. Adm. Code 110
- 1) Rulemaking:
- A) Description: Part 110 will be amended with respect to 110.162 for Township and Multi-Township Assessor Qualifications. The amendment deals with the approved designation list from the Department of Revenue.
- Part 110 will be amended with respect to 110.155 to update population changes in counties, which resulted in different requirements for those counties with respect to course and examination requirements for board of review members. The changes in the county populations will be reflected in the attached map accompanying Part 110.155, referred to as Illustration A. Part 110.155 will also be amended to correct typographical errors in subsections b) 3); b) 5); d); and e) 3).
- 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]; 35 ILCS 200/6; 35 ILCS 200/6-10; 35 ILCS 200/6-32; and 35 ILCS 200/31-10, 15, 20, 25, 30 and 70.
- C) Scheduled meeting/hearing dates: No schedule has been established.
- D) Date agency anticipates First Notice: We anticipate filing rulemakings amending Part 110 and Part 120 during the next six months of this year.
- E) Affect 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

c) Part (Heading and Code Citations): Rental Housing Support Program, 86 Ill. Adm. Code 121

1) Rulemaking:

A) Description: New rules will be created under Part 121 to implement the new Rental Housing Support Program.

B) Statutory Authority: 55 ILCS 5/3-5018

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

D) Date agency anticipates First Notice: We anticipate filing rulemakings creating Part 121 during the next six months of this year.

E) Affect on small business, small municipalities or not for profit corporations: De minimus. Small business and not for profit organizations are subject to the \$10 recording fee for real estate related documents. Units of local government are exempt under the statute.

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G) Related rulemakings and other pertinent information: None.

d) 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 are also promulgated as part of the Department's continuing effort to codify policies contained in various letter rulings.

New rules will be added to Part 130 that 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 defined periods in excess of one year; to provide guidance regarding the documentation requirement for sales by retailers to exempt organizations holding active exemption numbers issued by the Department; to describe how "deal of the day" types of transactions are taxed and to provide examples regarding those transactions; to implement P.A. 98-1058 regarding the furnishing of financial information to a municipality, including confidentiality requirements.

Section 130.2007 will be amended to explain the proper use by an exempt organization of its exemption identification number issued by the Department and consequences of an organization's failure to use ordinary care to ensure that the exemption identification number is not improperly utilized. Consequences include revocation of the exemption identification number.

Section 130.340 will be amended regarding rolling stock to set forth the elements of the exemption and delete outdated provisions; implement the provisions of Public Act 98-584 regarding the test for watercraft and aircraft; replace references to the Interstate

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Commerce Commission with the Federal Motor Carrier Safety Administration and made related changes regarding how to document the exemption; and add examples of the types of intrastate movement which do and do not qualify as interstate trips/miles.

Sections 130.501 and 130.745 will be amended to reflect changes made as a result of P.A. 98-0496, which authorizes the Department to disallow the vendor's discount under certain circumstances.

Section 130.910 will be amended in response to enactment of P.A. 98-0352, which prohibits the sale, possession and use of automated sales suppression devices, or zappers. This section will also be amended in response to enactment of P.A. 97-1074, which added the criminal offense of sales tax evasion.

Section 130.450 will be amended to clarify the documentation required to demonstrate a separate agreement between the seller and purchaser for installation, alteration and special service charges.

Section 130.1951 will be amended to reflect the changes from Public Act 99-0217 regarding bad debt deductions, including bad debt deductions for private label credit cards.

- 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) Affect 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. Tax exempt organizations will be affected by the changes proposed to Section 130.2005, 130.2007, and the new section providing guidance on how to document exempt sales to those organizations. Persons

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purchasing rolling stock, including aircraft and watercraft for use as rolling stock moving in interstate commerce, will be affected by the changes to Section 130.340, as will sellers of such items.

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G) Related rulemakings and other pertinent information: None.

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

1) Rulemaking:

- A) Description: Amendments will be made as part of a general update to clarify application of the Service Occupation Tax and to reflect recent decisional law, statutory changes and Department policy.
- 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: As noted above, there will be a number of rulemakings proposed with respect to Part 140 over the next six months. We anticipate filing rulemakings amending Part 140 on a regular basis during the next six months of this year.
- E) Affect on small business, small municipalities or not-for-profit corporations: Servicemen transferring tangible personal property incident to service will be affected by these rules.

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G) Related rulemakings and other pertinent information: None.

f) 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.

Section 150.401 will be amended to clarify when out-of-state retailers attending trade shows in this State are not considered to have a Use Tax collection on remote sales to Illinois customers and to provide guidance on other issues presented by retailer presence at trade shows in Illinois.

Section 150.201 will be amended to define “retailer maintaining a place of business in this State” and to include provisions of P.A. 98-1089, which amended the “click-through” nexus provisions of this definition in response to *Performance Marketing Ass’n v. Hamer*, 2013 IL 114496; further amendment of this Section to clarify the rebuttable presumption of nexus associated with click-through activities, including the addition of provisions specifying the documentation necessary to rebut the presumption of nexus.

Section 150.1015 will have a new section added in response to P.A. 98-0352, which prohibits the sale, possession and use of

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automated sales suppression devices, or zappers, and amend Part 150, Subpart I, dealing with penalties and interest.

- 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) Affect 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:

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- G) Related rulemakings and other pertinent information: None.

- g) 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

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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 160 during the next six months of this year.
- E) Affect on small business, small municipalities or not for profit corporations: These amendments will affect persons subject to the Service Use Tax, including persons required to collect Service Use Tax from Illinois purchasers.
- F) Agency contact person for information:

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- G) Related rulemakings and other pertinent information: None.

h) Part (Heading and Code Citations): Business District Retailers' Occupation Tax, 86 Ill. Adm. Code 400

1) Rulemaking:

- A) Description: A new Part will be promulgated to set out specific procedures and requirements for the business district retailers' occupation tax authorized by P.A. 93-1053. On November 21, 2013, the Illinois Supreme Court, in *Hartney Fuel Oil Co. v. Hamer* 2013 IL 115130, invalidated Department rules that retailers had long relied on upon to determine which locally-imposed sales taxes they were required to pay. Proposed rules will provide guidance for retailers to determine what local taxes they incur based on the location where they are "engaged in the business of selling tangible personal property."

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- B) Statutory Authority: 65 ILCS 5/11-74.3-6.
 - C) Scheduled meetings/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: Municipalities are authorized to impose this tax within business districts established by those municipalities. All businesses that are engaged in making sales of tangible personal property at retail within a business district where this tax is imposed will be subject to 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): Business District Service Occupation Tax, 86 Ill. Adm. Code 405
- 1) Rulemaking:
 - A) Description: A new Part will be promulgated to set out specific procedures and requirements for the service occupation tax authorized by P.A. 93-1053.
 - B) Statutory Authority: 65 ILCS 5/11-74.3-6.

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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 during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: Municipalities are authorized to impose this tax within business districts established by those municipalities. All businesses that transfer tangible personal property incident to sales of service within a business district where this tax is imposed will be subject to tax.
- F) Agency contact person for information:
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- G) Related rulemakings and other pertinent information: None.

j) 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 amendments in P.A. 95-228, dealing with licensing, and the amendments in P.A. 97-1150, implementing the Criminal Code of 2012. The regulations will also be amended to clarify definitions, record keeping requirements and the documentation required for a license application.

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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) Affect on small business, small municipalities or not for profit corporations: Entities eligible for bingo licenses will be affected by this rulemaking.
- F) Agency contact person for information:

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Telephone: (217) 524-3951
- G) Related rulemakings and other pertinent information: There are no related rulemakings.

k) 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.

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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 during the next six months of this year.
- E) Affect on small business, small municipalities or not for profit corporations: Entities eligible for pull tabs and jar games licenses will be affected by this rulemaking.
- F) Agency contact person for information:

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

I) 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 statutory developments, decisional law and Department policies. The Department anticipates amendments to reflect provisions of P.L. 111-154, the federal "Prevent All Cigarette Trafficking Act of 2009;" P.A. 95-1053 (new definitions; penalties); P.A. 96-782 (technical clean-up and penalties); P.A. 97-587 (manufacturer representatives authorized); P.A. 96-1027 (secondary distributors authorized); P.A. 97-688 (increased the tax rate for cigarettes); and P.A. 98-1055 (Cigarette Retailer Licensing provisions and associated recordkeeping and enforcement requirements). Rulemakings will also be promulgated as part of the

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Department's continuing effort to codify policies contained in various letter rulings.

- B) Statutory Authority: 20 ILCS 2505/2505-30; 35 ILCS 130/1 et seq.
- C) Scheduled meetings/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) Affect on small business, small municipalities or not for profit corporations: Minimal; general bookkeeping/accounting and registration for cigarette retailers.
- F) Agency contact person for information:

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- G) Related rulemakings and other pertinent information: None.

m) 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. The Department anticipates amendments to these rules to incorporate the changes of P.A. 95-1053 (new definitions; penalties); P.A. 96-782 (technical clean-up and penalties); P.A. 97-587 (manufacturer representatives authorized); P.A. 96-1027 (secondary distributors authorized); and P.A. 97-688 (increased the tax rate for cigarettes); and P.A. 98-1055

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(Cigarette Retailer Licensing provisions and associated recordkeeping and enforcement requirements). Rulemakings will also be promulgated as part of the Department's continuing effort to codify policies contained in various letter rulings.

- B) Statutory Authority: 20 ILCS 2505/2505-80; 35 ILCS 135/1 et seq.
- C) Scheduled meetings/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) Affect on small business, small municipalities or not for profit corporations: Minimal; general bookkeeping/accounting and registration for cigarette retailers.
- F) Agency contact person for information:

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- G) Related rulemakings and other pertinent information: None.

n) Part (Heading and Code Citations): Hydraulic Fracturing Tax, 86 Ill. Adm. Code 475

- 1) Rulemaking:
 - A) Description: A new Part will be promulgated in response to enactment of P.A. 98-0022 and P.A. 98-0023 (Hydraulic Fracturing Regulatory Act, including the Illinois Hydraulic Fracturing Tax).
 - B) Statutory Authority: 35 ILCS 450/2-65.

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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 during the next six months of this year.
- E) Effect on small business, small municipalities or not for profit corporations: Small businesses may be included in the persons required to file returns, pay taxes and maintain books and records.
- F) Agency contact person for information:

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- G) Related rulemakings and other pertinent information: There are no related rulemakings.
- o) Part (Heading and Code Citations): Hotel Operators' Occupation Tax Act, 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. Rulemakings are also promulgated as part of the Department's continuing effort to codify policies contained in various letter rulings.
 - B) Statutory Authority: 20 ILCS 2505/2505-85; 35 ILCS 145/1 et seq.
 - 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 during the next six months of this year.
- E) Affect on small business, small municipalities or not for profit corporations: Minimal.
- F) Agency contact person for information:

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- G) Related rulemakings and other pertinent information: None.

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

1) Rulemaking:

- A) Description: Regulations will be updated to reflect new statutory provisions, decisional law and Department policy.
- B) Statutory Authority: 35 ILCS 630.
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rulemakings to Part 495 during the next six months of this year.
- E) Affect on small business, small municipalities or not for profit corporations: Retailers of telecommunications and their telecommunications customers will be affected by these regulations.

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

q) Part (Heading and Code Citations): County School Facility Retailers' Occupation Tax, 86 Ill. Adm. Code 600

1) Rulemaking:

A) Description: A new Part will be promulgated to implement the provisions of P.A. 95-675 imposing a County School Facility Retailers' Occupation Tax. Regulations are also anticipated in response to P.A. 98-584 which changes the date for ordinance submission to the Department for local taxes approved by referendum. On November 21, 2013, the Illinois Supreme Court, in *Hartney Fuel Oil Co. v. Hamer* 2013 IL 115130, invalidated Department rules that retailers had long relied on upon to determine which locally-imposed sales taxes they were required to pay. Proposed rules will provide guidance for retailers to determine what local taxes they incur based on the location where they are "engaged in the business of selling tangible personal property."

B) Statutory Authority: 55 ILCS 5/5-1006.7.

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) Affect on small business, small municipalities or not for profit corporations: Counties imposing this tax and retailers located in such jurisdictions will be affected by this rulemaking.

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 - G) Related rulemakings and other pertinent information: New Part 605 implementing a County School Facility Service Occupation Tax is related.
- r) Part (Heading and Code Citations): County School Facility Service Occupation Tax, 86 Ill. Adm. Code 605
- 1) Rulemaking:
 - A) Description: A new Part will be promulgated to implement the provisions of P.A. 95-675 imposing a County School Facility Service Occupation Tax. Regulations are also anticipated in response to P.A. 98-584, which changes the date for ordinance submission to the Department for local taxes approved by referenda.
 - B) Statutory Authority: 55 ILCS 5/5-1006.7.
 - 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) Affect on small business, small municipalities or not for profit corporations: Businesses making sales of service in counties imposing the tax will be minimally affected.
- F) Agency contact person for information:
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- G) Related rulemakings and other pertinent information: New Part 600 implementing a County School Facility Retailers' Occupation Tax is related.
- s) Part (Heading and Code Citations): Tobacco Products Tax Act of 1995, 86 Ill. Adm. Code 660
- 1) Rulemaking:
- A) Description: Amendments will be made to update the Tobacco Products Tax Act regulations to reflect new statutory developments, decisional law and Department policies. Rulemakings are also promulgated as part of the Department's continuing effort to codify policies contained in various letter rulings.
- B) Statutory Authority: 35 ILCS 143/10-1 et seq.
- C) Scheduled meetings/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) Affect on small business, small municipalities or not for profit corporations: Minimal; general bookkeeping/accounting and registration for tobacco retailers.
- F) Agency contact person for information:

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- G) Related rulemakings and other pertinent information: None.
- t) 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) Affect 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.

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Telephone (217) 524-3951

G) Related rulemakings and other pertinent information: None.

u) Part (Heading and Code Citations): General Rules for All Taxes, 86 Ill. Adm. Code 800

1) Rulemaking:

A) Description: Rules will be proposed in either a new Part Governing Payment of Taxes by Credit Cards, 86 Ill. Adm. Code 780 or in Part 800 in response to P.A. 98-425, which authorizes the Department to promulgate rules allowing payment of taxes by credit cards.

B) Statutory Authority: P.A. 98-425 and applicable provisions of 20 ILCS 2505/1 et seq. (rulemaking authority for various taxes).

C) Scheduled meetings/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: Small businesses or not for profit corporations may be affected positively by these rules, since they offer an alternative method of tax payment.

F) Agency contact person for information:

Jerilynn Gorden

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

JULY 2016 REGULATORY AGENDA

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

Telephone: (217) 782-2844

G) Related rulemakings and other pertinent information: None.

v) Part (Heading and Code Citations): Coin-Operated Amusement Device and Redemption Machine Tax, 86 Ill. Adm. Code 460.

1) Rulemaking:

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

B) Statutory Authority: 35 ILCS 510; 20 ILCS 2505/2505-105.

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) Affect on small business, small municipalities or not for profit corporations: Businesses offering redemption machines will be affected by this rulemaking.

F) Agency contact person for information:

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

Telephone: (217) 782-2844

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G) Related rulemakings and other pertinent information: None.

w) Part (Heading and Code Citations): Medical Cannabis Cultivation Privilege Tax Law, 86 Ill. Adm. Code 429

1) Rulemaking:

A) Description: Rules governing the Medical Cannabis Cultivation Privilege Tax Law will be updated as necessary to reflect new procedures and Department policies.

B) Statutory Authority: Medical Cannabis Cultivation Privilege Tax Law, 410 ILCS 130/215

C) Scheduled meetings/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 the year.

E) Effect on small business, small municipalities or not for profit corporations: Small businesses may be included in the persons required to file returns, pay taxes and maintain books and records.

F) Agency contact person for information:

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

Telephone: (217) 782-2844

G) Related rulemakings and other pertinent information: None.

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

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1) Rulemaking:

A) Description: Part 120 will be amended with respect 120.5 for the Illinois Transfer Tax and the Illinois Department of Revenue's electronic revenue stamp and electronic reporting system. The proposed changes will detail the requirements for counties utilizing electronic revenue stamps or alternative indicia and for the use of the electronic reporting system.

Part 120 will be amended with respect 120.10 for the Illinois Transfer Tax and the Illinois Department of Revenue's electronic revenue stamp and electronic reporting system. The proposed changes will detail the requirements for counties utilizing electronic revenue stamps or alternative indicia and for the use of the electronic reporting system.

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]; 35 ILCS 200/6; 35 ILCS 200/6-10; 35 ILCS 200/6-32; and 35 ILCS 200/31-10, 15, 20, 25, 30 and 70.

C) Scheduled meetings/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 the year.

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

F) Agency contact person for information:

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

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Telephone: (217) 524-4886

G) Related rulemakings and other pertinent information: None.

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

1) Rulemaking:

A) Description: Part 500 will be amended to reflect new statutory developments, decisional law and Department policies. Rules governing motor fuel use tax will be amended to reflect provisions recently adopted or amended under the International Fuel Tax Agreement.

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]; 35 ILCS 200/6; 35 ILCS 200/6-10; 35 ILCS 200/6-32; and 35 ILCS 200/31-10, 15, 20, 25, 30 and 70.

C) Scheduled meetings/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 the year.

E) Effect on small business, small municipalities or not for profit corporations: These rules will affect small trucking businesses and sellers of motor fuel.

F) Agency contact person for information:

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

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Telephone: (217) 782-2844

G) Related rulemakings and other pertinent information: None.

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

1) Rulemaking:

A) Description: Proposed regulation on “of value” statutory restrictions. As Illinois has not promulgated formal regulations on the “of value” restrictions under Illinois statute, the Liquor Control Commission is working on drafting regulations to provide guidelines to ensuring that the rules are clear to the limits placed on retailers, distributors, and suppliers.

B) Statutory Authority: 235 ILCS 5/1/-1-5 and 235 ILCS 5/1/-1-6.

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

D) Date agency anticipates First Notice: 120 days.

E) Affect on small business, small municipalities or not for profit corporations: These rulemakings will affect any business that operates at retail and sells alcoholic beverages.

F) Agency contact person for information:

Sean O’Leary
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Illinois Department of Revenue
100 W. Randolph
Chicago, IL 60601-3218

Telephone: (312) 814-4680

G) Related rulemakings and other pertinent information: None.