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DEPARTMENT OF REVENUE

JANUARY 2018 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 regulations to reflect new statutory developments, decisional law and Department 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 any business that owes liquor tax or must obtain requisite licensing.
- F) Agency contact person for information:  
  
Sean O'Leary  
General Counsel  
Liquor Control Commission  
100 W. Randolph, 7-801  
Chicago, IL 60601  
  
Telephone: (312) 814-2206
- G) Related rulemakings and other pertinent information: None.

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

1) Rulemaking:

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- 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 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, 2015, 2016, and 2017, including EDGE credits, limits on exemptions and credits for taxpayers with high adjusted gross incomes, Invest in Kids credits, 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, special net loss rules for cooperatives, recipients of nondeductible dividends from controlled foreign corporations, and holders of residual interests in real estate mortgage investment companies, 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.

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

Telephone: (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 are also 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 rules governing registration and electronic filing/retailer's discount to reflect the provisions of P.A. 100-0302 and P.A. 100-0303. Sections 130.455 and 130.2013 will be amended to implement the provisions of P.A. 98-628 and P.A. 98-1080,

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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.

- 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, 5-500  
Springfield, IL 62794  
  
Telephone: (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.
- B) Statutory Authority: 35 ILCS 105/12.

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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 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, 5-500  
Springfield, IL 62794

Telephone: (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 amendments in P.A. 95-228, dealing with licensing, 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, and the amendments in P.A. 99-177 regarding special permits.
- B) Statutory Authority: 230 ILCS 25/1.
- 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 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 this rulemaking.
- F) Agency contact person for information:  
  
Brian Stocker  
Staff Attorney  
Illinois Department of Revenue  
101 W. Jefferson, 5-500  
Springfield, IL 62794  
  
Telephone: (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.
- 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 this rulemaking.

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F) Agency contact person for information:

Brian Stocker  
Staff Attorney  
Illinois Department of Revenue  
101 W. Jefferson, 5-500  
Springfield, IL 62794

Telephone: (217) 782-2844

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

g) 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.

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:

Jerilynn Troxell Gorden  
Deputy General Counsel, Sales and Excise Tax

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

Telephone: (217) 782-2844

- G) Related rulemakings and other pertinent information: There are no related rulemakings.
- h) 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:
- Brian Stocker  
Associate Counsel, Income 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.

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

1) Rulemaking:

A) Description: Section 270.115 will be amended to reflect the provisions of P.A. 99-0216, which changes the manner in which conditional sales are sourced. The amendments specify that a retailer selling tangible personal property to a nominal lessee or bailee pursuant to a lease with a dollar or other nominal option to purchase is engaged in the business of selling at the location where the property is first delivered to the lessee or bailee for its intended use.

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 business that operates at retail and makes conditional sales.

F) Agency contact person for information:

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

Telephone: (217) 782-2844

G) Related rulemakings and other pertinent information: Similar rulemakings will be promulgated for other local taxes administered by the Department.

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j) 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 servicemen and 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, 5-500  
Springfield, IL 62794

Telephone: (217) 782-2844

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

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

1) Rulemaking:

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

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- 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 and 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, 5-500  
Springfield, IL 62794

Telephone: (217) 782-2844

- G) Related rulemakings and other pertinent information: None

- I) 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. Included are changes that implement the provisions of P.A. 100-0009, which changed the manner in which LNG, CNG and LPG are currently taxed.
- B) Statutory Authority: 35 ILCS 505/14.
- 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 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, the Motor Fuel Use Tax (IFTA) and the 1.1 cent per gallon tax on receivers of fuel.
- F) Agency contact person for information:

Jerilynn Troxell 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.

m) 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.
- 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 persons subject to the Environmental Impact Fee.

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F) Agency contact person for information:

Jerilynn Troxell 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.

n) 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.

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.

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:

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

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Springfield, IL 62794

Telephone: (217) 782-2844

G) Related rulemakings and other pertinent information: None.

o) 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.

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.

F) Agency contact person for information:

Jerilynn Troxell 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.

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

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

Telephone: (217) 782-2844

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

q) 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

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Department policies. Included are changes made in response to P.A. 100-0213, which added new exemptions to the Act.

- 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, 5-500  
Springfield, IL 62794

Telephone: (217) 782-2844

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

r) 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.



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- 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, 5-500  
Springfield, IL 62794

Telephone: (217) 782-2844

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

- s) 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.
- 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.

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F) Agency contact person for information:

Jerilynn Troxell Gorden  
Deputy General Counsel, Sales & 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.

t) 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.

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

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Deputy General Counsel, Sales & 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.

u) 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.

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

Telephone: (312) 814-1607

G) Related rulemakings and other pertinent information: None.

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v) Part (Heading and Code Citations): Invest in Kids Act, (86 Ill. Adm. Code 1000)

1) Rulemaking:

A) Description: Amendments will be made to replace emergency rules currently adopted to implement the Invest in Kids Act.

B) Statutory Authority: 35 ILCS 40/1

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: These amendments will affect taxpayers making contributions under the Act, Scholarship Granting Organizations and students seeking scholarships.

F) Agency contact person for information:

Jerilynn Troxell Gorden  
Deputy General Counsel, Sales & 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: Emergency rules adopted on November 13, 2017, Part 1000.

w) Part (Heading and Code Citations): Vehicle Use Tax, (86 Ill. Adm. Code 151)

1) Rulemaking:

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- A) Description: This rulemaking removes obsolete language and makes 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 this rulemaking 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, 5-500  
Springfield, IL 62794

Telephone: (217) 782-2844

- G) Related rulemakings and other pertinent information: None

x) Part (Heading and Code Citations): Liquor Control Act, (86 Ill. Adm. Code 420)

1) Rulemaking:

- A) Description: This rulemaking removes obsolete language and makes technical changes.
- B) Statutory Authority: 235 ILCS 5/8-13
- 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 this rulemaking 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, 5-500  
Springfield, IL 62794  
  
Telephone: (217) 782-2844
- G) Related rulemakings and other pertinent information: None

y) Part (Heading and Code Citations): Cannabis and Controlled Substances Tax Act, (86 Ill. Adm. Code 428)

1) Rulemaking:

- A) Description: The Act was held unconstitutional by the Illinois Supreme Court in *Wilson v. Department of Revenue*, 169 Ill. 2d 306, 662 N.E.2d 415, 214 Ill. Dec. 849 (1996). The Department no longer enforces the Act. As a result, Part 428 is being repealed.
- B) Statutory Authority: Implementing and Authorized by the Cannabis and Controlled Substances Tax Act (Ill. Rev. Stat. 1987, ch.120, par. 2151 et seq.)
- 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.

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DEPARTMENT OF REVENUE

JANUARY 2018 REGULATORY AGENDA

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

z) Part (Heading and Code Citations): Gas Revenue Tax Act, (86 Ill. Adm. Code 470)

1) Rulemaking:

A) Description: This rulemaking removes obsolete language and makes 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 this rulemaking will clarify the rules for small businesses.

F) Agency contact person for information:

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DEPARTMENT OF REVENUE

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G) Related rulemakings and other pertinent information: None

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

1) Rulemaking:

A) Description: This rulemaking removes obsolete language and makes 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 this rulemaking 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



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

1) Rulemaking:

A) Description: This rulemaking removes obsolete language and makes 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 this rulemaking 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

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

1) Rulemaking:

A) Description: This rulemaking removes obsolete language and makes 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 this rulemaking 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): Amnesty Regulations, (86 Ill. Adm. Code 520)

1) Rulemaking:

- A) Description: This rulemaking repeals 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/ACT]
- 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: None

F) Agency contact person for information:

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G) Related rulemakings and other pertinent information: None

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

1) Rulemaking:

A) Description: Repeals 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.]

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

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

1) Rulemaking:

A) Description: This rulemaking repeals 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

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

1) Rulemaking:

A) Description: This rulemaking repeals 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

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

1) Rulemaking:

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

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- 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

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

1) Rulemaking:

- A) Description: This rulemaking removes obsolete language and makes technical changes.
- 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.

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E) Effect on small business, small municipalities or not for profit corporations: The technical changes and deletion of obsolete provisions in this rulemaking 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

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

1) Rulemaking:

A) Description: This rulemaking removes obsolete language and makes 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 this rulemaking will clarify the rules for small businesses.

F) Agency contact person for information:

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JANUARY 2018 REGULATORY AGENDA

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G) Related rulemakings and other pertinent information: None

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

1) Rulemaking:

A) Description: This rulemaking removes obsolete language and makes 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.

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 this rulemaking 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

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

1) Rulemaking:

A) Description: This rulemaking removes obsolete language and makes 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 this rulemaking 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