

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

JULY 2024 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 reallocation of items under IITA Section 404.

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 by adding rules providing guidance on the addition and subtraction modifications allowed in IITA Section 203.

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 the hospital credit, historic preservation credit, river edge historic preservation and construction jobs credits, river edge redevelopment zone credit, data center investment and construction employment credits, apprenticeship education expense credit, film production services credit, agritourism liability insurance credit, adoption credit, organ donation credit, recovery and mental health credit, instructional materials and supplies credit, volunteer emergency workers credit, and earned income credit.

Part 100 will be amended to implement legislation enacted, including the EDGE credit, new construction EDGE credit, MICRO Illinois credit, MICRO construction jobs credit, REV Illinois investment credit, REV Illinois construction jobs credit, enterprise zone construction jobs credit, and high impact business construction jobs credit.

Part 100 will be amended to implement legislation enacted, including the local journalism credit, live theater production credit,

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music and musicians credit, returning citizen employment credit, child tax credit, Illinois Gives credit, and quantum computing campus credit.

Part 100 will be amended to incorporate sunset dates and extensions for various credits.

Part 100 will be amended to implement legislation enacted, including the election to pay a pass-through entity tax.

Part 100 will be amended to implement legislation enacted, including the computation of and restrictions on carrying over net losses under IITA Section 207.

Part 100 will be amended to implement legislation enacted, including the expanded definition of investment partnerships and requirement for withholding.

Part 100 will be amended to implement legislation enacted, including the rules for sourcing investment income by financial organizations.

Part 100 will be amended to implement legislation enacted, including changes to the standard exemption amount.

Part 100 will be amended to implement legislation enacted, including the hydrogen fuel replacement tax credit.

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 to update and correct Part 100.

- B) Statutory Authority: Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505/2505-795] and Illinois Income Tax Act [35 ILCS 5/1401]

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- C) Scheduled meeting/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: As noted above, there will be a number of rulemakings proposed with respect to Part 100 over the next six months. We anticipate filing rulemakings amending Part 100 on a regular basis during the next six months of this year.
- E) 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 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 Sections 130.455 and 130.2013 to implement the provisions of P.A. 98-0628 and P.A. 98-1080, which

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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.

Amendments will be made throughout Part 130 to implement changes made by P.A. 103-592 relating to the taxation of leases and capping the retailer’s discount at \$1,000 per month.

- B) Statutory Authority: Retailers’ Occupation Tax Act [35 ILCS 120/12] and Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505/2505-25]
- 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: All businesses that sell tangible personal property at retail will be affected by these regulations.
- F) Agency contact person for information:

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- G) Related rulemakings and other pertinent information: None

- c) Part (Heading and Code Citation): Service Occupation Tax, (86 Ill. Adm. Code 140)

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1) Rulemaking:

- A) Description: Amendments will be made to update the Service Occupation Tax 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.

Amendments will be made throughout Part 140 to implement changes made by P.A. 103-592 relating to the taxation of leases and capping the retailer's discount at \$1,000 per month.

- B) Statutory Authority: Service Occupation Tax Act [35 ILCS 115/12] and Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505/2505-100]
- 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) Affect on small business, small municipalities or not-for-profit corporations: These amendments will affect persons subject to the Service Occupation Tax.
- F) Agency contact person for information:

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- G) Related rulemakings and other pertinent information: None
- d) 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. 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 150.201 to implement the provisions of P.A. 98-628 and P.A. 98-1080, which change the method of determining the "selling price" for first division and certain types of second division motor vehicles that are leased for defined periods in excess of one year.
- Amendments will be made throughout Part 150 to implement changes made by P.A. 103-592 relating to the taxation of leases and capping the retailer's discount at \$1,000 per month.
- B) Statutory Authority: Use Tax Act [35 ILCS 105/12] and Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505/2505-90]
- 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
- e) Part (Heading and Code Citation): Leveling the Playing Field For Illinois Retail Act, (86 Ill. Adm. Code 131)
- 1) Rulemaking:
- A) Description: Changes will be made as necessary to the provisions of this recently added Part as implementation of this program continues, or in the event that legislation affecting this program is enacted. 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.
- B) Statutory Authority: Leveling the Playing Field for Illinois Retail Act [35 ILCS 185/1 et seq.]; Retailers' Occupation Tax Act [35 ILCS 120/12]; and Civil Administrative Code of Illinois (Department of Revenue Law) [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 amending Part 131 during the next six months of this year.
- E) Affect on small business, small municipalities or not-for-profit corporations: These rulemakings will affect remote retailers,

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marketplace sellers and marketplace facilitators making sales to Illinois purchasers.

F) Agency contact person for information:

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G) Related rulemakings and other pertinent information: None

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

B) Statutory Authority: Bingo License and Tax Act [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 amending Part 430 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 these rulemakings.
- F) Agency contact person for information:
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- G) Related rulemakings and other pertinent information: There are no related rulemakings.
- g) 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 P.A. 95-228 dealing with licensing and to clarify record keeping requirements and the documentation required for a license application, the amendments in P.A. 97-1150, implementing the Criminal Code of 2012, and other recent legislation.
- B) Statutory Authority: Illinois Pull Tabs and Jar Games Act [230 ILCS 20/1]
- 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 amending Part 432 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 these rulemakings.

- 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 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

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current tenants that they have received a copy of the non-eviction policy.

Section 110.125 will be amended to eliminate the now non-existent Board of Appeals from Section 110.155. This rulemaking is designed to update this 2000 version of Section 110.155 by eliminating references to the 1999 Public Act.

Section 110.135 will be amended to update this 1996 version of Section 110.135 by eliminating references to the now non-existent Board of Appeals (now Board of Review), "photostatic" copy and the year 1996, to correct real "estate" to real "property," and to clarify the Section 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.

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 110.160 will be amended to account for new Multi-Township Assessment Districts and updated districts.

Section 110.162 will be amended for Township and Multi-Township Assessor Qualifications. The amendment deals with the approved designation list from the Department of Revenue.

Section 110.170 will be amended to eliminate the Department's withholding requirements relative to Assessors' bonuses, and makes the township, multi-township, or county responsible for state and tax reporting, withholding requirements, and any applicable employer contributions under the Illinois Pension Code.

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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.

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

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

1) Rulemaking:

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- A) Description: Section 120.5 will be amended to provide that electronic signatures affixed to electronically transmitted transfer declarations are as legally binding as handwritten signatures. Unnecessary language describing forms for transfers that occurred prior to 2000 and between 2000 and 2004 will be eliminated. Section 120.5 will be updated 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. County assessment offices will be required to utilize the Department's electronic transfer declaration system to provide a file layout to both validate the information transmitted and for any other purpose as determined by the Department. Section 120.5 will be further amended to provide that in the event that a transfer qualifies for an exemption under both Section 31-45(e) and 31-45(b), then the Section 31-45(e) exemption shall be selected, and no transfer declaration or supplemental information shall be required. In such case, a notation of exempt status must appear on the face of the deed, document transferring a controlling interest in real property, or trust document.
- 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) 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
- k) Parts (Heading and Code Citations): Regional Transportation Authority Retailers' Occupation Tax, (86 Ill. Adm. Code 320); Regional Transportation Authority Service Occupation Tax, (86 Ill. Adm. Code 330); Metro East Mass Transit District Retailers' Occupation Tax, (86 Ill. Adm. Code 370); Metro East Mass Transit District Service Occupation Tax, (86 Ill. Adm. Code 380); Metro-East Park and Recreation District Retailers' Occupation Tax, (86 Ill. Adm. Code 395); Metro-East Park and Recreation District Service Occupation Tax, (86 Ill. Adm. Code 396); Motor Fuel Tax, (86 Ill. Adm. Code 500); Environmental Impact Fee, (86 Ill. Adm. Code 501); Special County Retailers' Occupation Tax for Public Safety, (86 Ill. Adm. Code 670); Special County Service Occupation Tax for Public Safety, (86 Ill. Adm. Code 680); Salem Civic Center Retailers' Occupation Tax, (86 Ill. Adm. Code 690); Salem Civic Center Service Occupation Tax, (86 Ill. Adm. Code 691)
- 1) Rulemaking:
- A) Description: Rules will be amended to reflect the changes made by P.A. 101-604 that exempts aviation fuel from various local occupation taxes, the Motor Fuel Tax on Receivers, and the Environmental Impact Fee.
- B) Statutory Authority: Motor Fuel Tax Law [35 ILCS 505/8a], Environmental Impact Fee Law [415 ILCS 125/310]; Counties Code [55 ILCS 5/5-1006.5]; Civic Center Code [70 ILCS 200/245-12]; Metro-East Park and Recreation District Act [70 ILCS 1605/30]; Local Mass Transit District Act [70 ILCS 3610/5.01]; Regional Transportation Authority Act [70 ILCS 3615/4.03]; Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505/2505-20]; and Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505/2505-795]

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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 these rulemakings amending these Parts during the next six months of this year.
- E) Affect on small business, small municipalities or not-for-profit corporations: These rulemakings will have a minor effect on any small business that sells aviation fuel at retail in a jurisdiction imposing the affected local occupation taxes or is a receiver of aviation fuel subject to the Motor Fuel Tax on Receivers and the Environmental Impact Fee. The rulemakings will impact small municipalities only if an aviation fuel retailer is located in the municipality. The rulemakings will have a minor impact on not-for-profit corporations only if they purchase aviation fuel.
- F) Agency contact person for information:
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- G) Related rulemakings and other pertinent information: None
- I) Parts (Heading and Code Citations): Home Rule County Retailers' Occupation Tax, (86 Ill. Adm. Code 220); Home Rule County Service Occupation Tax, (86 Ill. Adm. Code 230); Home Rule Municipal Retailers' Occupation Tax, (86 Ill. Adm. Code 270); Home Rule Municipal Service Occupation Tax, (86 Ill. Adm. Code 280); Regional Transportation Authority Retailers' Occupation Tax, (86 Ill. Adm. Code 320); Regional Transportation Authority Service Occupation Tax, (86 Ill. Adm. Code 330); Metro-East Park and Recreation District Retailers' Occupation Tax, (86 Ill. Adm. Code 395); Metro-East Park and Recreation District Service

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Occupation Tax, (86 Ill. Adm. Code 396); Special County Retailers' Occupation Tax for Public Safety, (86 Ill. Adm. Code 670); Special County Service Occupation Tax for Public Safety, (86 Ill. Adm. Code 680); Non-Home Rule Municipal Retailers' Occupation Tax, (86 Ill. Adm. Code 693); and Non-Home Rule Municipal Service Occupation Tax, (86 Ill. Adm. Code 694)

1) Rulemaking:

- A) Description: Rules will be amended 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. Rules will be amended to reflect the technical changes made by P.A. 100-1171 related to how these rules describe the exemption of low-rate items (grocery food and qualifying drugs, etc.) from these local taxes.
- B) Statutory Authority: Counties Code [55 ILCS 5/5-1006]; Counties Code [55 ILCS 5/5-1006.5]; Counties Code [55 ILCS 5/5-1007]; Illinois Municipal Code [65 ILCS 5/8-11-1]; Illinois Municipal Code [65 ILCS 5/8-11-1.3]; Illinois Municipal Code [65 ILCS 5/8-11-1.4]; Illinois Municipal Code [65 ILCS 5/8-11-5]; Metro-East Park and Recreation District Act [70 ILCS 1605/30]; Regional Transportation Authority Act [70 ILCS 3615/4.03]; Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505/2505-15]; Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505/2505-95]; and Civil Administrative Code of Illinois (Department of Revenue Law) [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 amending these Parts 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 small business that

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makes sales at retail in a jurisdiction imposing a local occupation tax.

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G) Related rulemakings and other pertinent information: None

m) Part (Heading and Code Citation): 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 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.

B) Statutory Authority: Civil Administrative Code of Illinois (Department of Revenue Law) [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 amending Part 660 during the next six months of this year.

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E) Affect on small business, small municipalities or not-for-profit corporations: These amendments will affect businesses that sell tobacco products.

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G) Related rulemakings and other pertinent information: None

n) Part (Heading and Code Citation): Cannabis Purchaser Excise Tax, (86 Ill. Adm. Code 423)

1) Rulemaking:

A) Description: Amendments will be made to update the Cannabis Purchaser Excise 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.

B) Statutory Authority: Civil Administrative Code of Illinois (Department of Revenue Law) [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 amending Part 660 during the next six months of this year.

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E) Affect on small business, small municipalities or not-for-profit corporations: These amendments will affect businesses that sell tobacco products.

F) Agency contact person for information:

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G) Related rulemakings and other pertinent information: None

o) Part (Heading and Code Citation): 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. 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. Rules will be amended to reflect the changes made by P.A. 101-604 that exempts aviation fuel from the Motor Fuel Tax on Receivers.

B) Statutory Authority: Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505/2505-20]

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 500 during the next six months of this year.

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E) Affect on small business, small municipalities or not-for-profit corporations: These amendments will affect businesses that sell motor fuel.

F) Agency contact person for information:

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G) Related rulemakings and other pertinent information: None

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

1) Rulemaking:

A) Description: Amendments will be made to update the Service Use Tax 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.

Amendments will be made throughout Part 160 to implement changes made by P.A. 103-592 relating to the taxation of leases and capping the retailer's discount at \$1,000 per month.

B) Statutory Authority: Service Use Tax Act [35 ILCS 110/12] and Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505/2505-100]

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 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.
- F) Agency contact person for information:

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- G) Related rulemakings and other pertinent information: None

q) Part (Heading and Code Citation): Charitable Games Act, (86 Ill. Adm. Code 435)

1) Rulemaking:

- A) Description: Regulations also will be amended to incorporate the amendments in P.A. 100-286 dealing with licensing, the amendments in P.A. 100-1171 dealing with payments, and other recent legislation.
- B) Statutory Authority: Charitable Games Act [230 ILCS 30/13]
- 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 435 during the next six months of this year.

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

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- G) Related rulemakings and other pertinent information: There are no related rulemakings.
- r) Part (Heading and Code Citation): Electronic Filing of Returns or Other Documents, (86 Ill. Adm. Code 760)
 - 1) Rulemaking:
 - A) Description: Regulations will be amended to address circumstances under which electronic signatures will be accepted and to update provisions for electronic filing.
 - B) Statutory Authority: Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505/2505-200]
 - 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 760 during the next six months of this year.
 - E) Affect on small business, small municipalities or not-for-profit corporations: None anticipated.

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

s) Part (Heading and Code Citation): Secure Choice Savings Program Act, (86 Ill. Adm. Code 950)

1) Rulemaking:

A) Description: Regulations will be amended to clarify the procedures for seeking abatement of penalties for reasonable cause.

B) Statutory Authority: Illinois Secure Choice Savings Program Act [820 ILCS 80/85]

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 950 during the next six months of this year.

E) Affect on small business, small municipalities or not-for-profit corporations: None anticipated.

F) Agency contact person for information:

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- G) Related rulemakings and other pertinent information: There are no related rulemakings.
- t) Part (Heading and Code Citation): Hotel Operators' Occupation Tax Act, (86 Ill. Adm. Code 480)
- 1) Rulemaking:
- A) Description: Amendments will be made to update the Hotel Operator's Occupation Tax Act 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.
- B) Statutory Authority: Hotel Operators' Occupation Tax Act [35 ILCS 145/7] and Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505/2505-85]
- 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) Affect on small business, small municipalities or not-for-profit corporations: These amendments will affect persons subject to the Hotel Operator's Occupation Tax Act.
- F) Agency contact person for information:

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JULY 2024 REGULATORY AGENDA

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G) Related rulemakings and other pertinent information: None

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

1) Rulemaking:

- A) Description: Amendments will be made to update the Automobile Renting Occupation Tax 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.
- B) Statutory Authority: Automobile Renting Occupation and Use Tax Act [35 ILCS 155/3] and Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505/2505-25]
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rulemakings amending Part 180 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 Automobile Renting Occupation Tax.

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G) Related rulemakings and other pertinent information: None

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

1) Rulemaking:

- A) Description: Amendments will be made to update the Automobile Renting Use Tax 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.
- B) Statutory Authority: Automobile Renting Occupation and Use Tax Act [35 ILCS 155/4] and Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505/2505-25]
- C) Scheduled meetings/hearing dates: No schedule has been established at this time.
- D) Date agency anticipates First Notice: We anticipate filing rulemakings amending Part 190 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 Automobile Renting Use Tax.

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G) Related rulemakings and other pertinent information: None

w) Part (Heading and Code Citation): Practice and Procedure for Hearings Before the Department of Revenue, (86 Ill. Adm. Code 200)

1) Rulemaking:

A) Description: Regulations will be amended to update the time and place for conducting hearings.

B) Statutory Authority: Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505/2505-795]; Illinois Income Tax Act [35 ILCS 5/914]; Retailers' Occupation Tax Act [35 ILCS 120/8]

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 200 during the next six months of this year.

E) Affect on small business, small municipalities or not-for-profit corporations: None anticipated.

F) Agency contact person for information:

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