
ILLINOIS

REGISTER



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INTRODUCTION

The *Illinois Register* is the official state document for publishing public notice of rulemaking activity initiated by State governmental agencies. The table of contents is arranged categorically by rulemaking activity and alphabetically by agency within each category.

Rulemaking activity consists of proposed or adopted new rules; amendments to or repealers of existing rules; and rules promulgated by emergency or peremptory action. Executive Orders and Proclamations issued by the Governor; notices of public information required by State Statute; and activities (meeting agendas; Statements of Objection or Recommendation, etc.) of the Joint Committee on Administrative Rules (JCAR), a legislative oversight committee which monitors the rulemaking activities of State Agencies; is also published in the Register.

The Register is a weekly update of the Illinois Administrative Code (a compilation of the rules adopted by State agencies). The most recent edition of the Code, along with the Register, comprise the most current accounting of State agencies' rulemakings.

The *Illinois Register* is the property of the State of Illinois, granted by the authority of the Illinois Administrative Procedure Act [5 ILCS 100/1-1, et seq.].

ILLINOIS REGISTER PUBLICATION SCHEDULE FOR 2022

Issue#	Rules Due Date	Date of Issue
1	December 20, 2021	January 3, 2022
2	December 27, 2021	January 7, 2022
3	January 3, 2022	January 14, 2022
4	January 10, 2022	January 21, 2022
5	January 18, 2022	January 28, 2022
6	January 24, 2022	February 4, 2022
7	January 31, 2022	February 14, 2022
8	February 7, 2022	February 18, 2022
9	February 14, 2022	February 25, 2022
10	February 22, 2022	March 4, 2022
11	February 28, 2022	March 11, 2022
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15	March 28, 2022	April 8, 2022
16	April 4, 2022	April 15, 2022
17	April 11, 2022	April 22, 2022
18	April 18, 2022	April 29, 2022
19	April 25, 2022	May 6, 2022
20	May 2, 2022	May 13, 2022
21	May 9, 2022	May 20, 2022

22	May 16, 2022	May 27, 2022
23	May 23, 2022	June 3, 2022
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34	August 8, 2022	August 19, 2022
35	August 15, 2022	August 26, 2022
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37	August 29, 2022	September 9, 2022
38	September 6, 2022	September 16, 2022
39	September 12, 2022	September 23, 2022
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42	October 3, 2022	October 14, 2022
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44	October 17, 2022	October 28, 2022
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50	November 28, 2022	December 9, 2022
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52	December 12, 2022	December 27, 2022
53	December 19, 2022	December 30, 2022

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Income Tax
- 2) Code Citation: 86 Ill. Adm. Code 100
- 3) Section Number: 100.2330 Proposed Action:
Amendment
- 4) Statutory Authority: Implementing Section 207 of the Illinois Income Tax Act [35 ILCS 5/237] as authorized by Section 1401 of the Illinois Income Tax Act [35 ILCS 5/1401] and Section 2505-795 of the Department of Revenue Law [20 ILCS 2505/2505-795].
- 5) A Complete Description of the Subjects and Issues Involved: This rulemaking implements the changes to the IL net loss deduction made by PA 102-0669 extending the period during which losses may be carried from 12 years to 20 years for losses incurred in tax years ending on or after December 31, 2021, and for any unexpired losses.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this proposed rulemaking replace an emergency rule currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this proposed rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part?

<u>Section Numbers:</u>	<u>Proposed Actions:</u>	<u>Illinois Register Citations:</u>
100.5020	Amendment	46 Ill. Reg. 12704; July 29, 2022
100.2135	New Section	46 Ill. Reg. 14492; August 19, 2022
- 11) Statement of Statewide Policy Objectives: These rules do not create or enlarge a State mandate as described in Section 3(b) of the State Mandates Act.
- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Brian Fliflet, Deputy General Counsel

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

Illinois Department of Revenue
Legal Services Office
101 West Jefferson MC 5-500
Springfield, Illinois 62794

(217) 782-2844

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not for profit corporations affected: Small business that sustained net operating losses that are available to carry forward to offset business income in future years.
 - B) Reporting, bookkeeping or other procedures required for compliance: Basic income tax filing and record keeping
 - C) Types of professional skills necessary for compliance: Accounting; General business acumen
- 14) Small Business Impact Analysis: This rulemaking will have no adverse impact on small businesses.
- 15) Regulatory Agenda on which this rulemaking was summarized: July 2022

The full text of the Proposed Amendment begins on the next page:

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUEPART 100
INCOME TAX

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100.2000	Introduction
100.2050	Net Income (IITA Section 202)
100.2055	Standard Exemption (IITA Section 204)
100.2060	Compassionate Use of Medical Cannabis Pilot Program Act Surcharge (IITA Section 201(o))

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100.2101	Replacement Tax Investment Credit (IITA 201(e))
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100.2120	Jobs Tax Credit; Enterprise Zone and Foreign Trade Zone or Sub-Zone and River Edge Redevelopment Zone (IITA Section 201(g))
100.2130	Investment Credit; High Impact Business (IITA 201(h))
100.2140	Credit Against Income Tax for Replacement Tax (IITA 201(i))
100.2150	Training Expense Credit (IITA 201(j))
100.2160	Research and Development Credit (IITA Section 201(k))
100.2163	Environmental Remediation Credit (IITA 201(l))
100.2164	Data Center Investment Credit (IITA Section 229)
100.2165	Education Expense Credit (IITA 201(m))
100.2170	Tax Credits for Coal Research and Coal Utilization Equipment (IITA 206)
100.2171	Angel Investment Credit (IITA 220)
100.2175	Invest in Kids Credit (IITA 224)
100.2180	Credit for Residential Real Property Taxes (IITA 208)
100.2181	Credit for Instructional Materials and Supplies (IITA Section 225)
100.2185	Film Production Services Credit (IITA Section 213)
100.2190	Tax Credit for Affordable Housing Donations (IITA Section 214)

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- 100.2193 Student-Assistance Contributions Credit (IITA 218)
- 100.2195 Dependent Care Assistance Program Tax Credit (IITA 210)
- 100.2196 Employee Child Care Assistance Program Tax Credit (IITA Section 210.5)
- 100.2197 Foreign Tax Credit (IITA Section 601(b)(3))
- 100.2198 Economic Development for a Growing Economy Credit (IITA 211)
- 100.2199 Illinois Earned Income Tax Credit (IITA Section 212)

SUBPART C: NET OPERATING LOSSES OF UNITARY BUSINESS GROUPS
OCCURRING PRIOR TO DECEMBER 31, 1986

Section

- 100.2200 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group. (IITA Section 202) – Scope
- 100.2210 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group (IITA Section 202) – Definitions
- 100.2220 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group. (IITA Section 202) – Current Net Operating Losses: Offsets Between Members
- 100.2230 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group. (IITA Section 202) – Carrybacks and Carryforwards
- 100.2240 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) – Effect of Combined Net Operating Loss in Computing Illinois Base Income
- 100.2250 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) – Deadline for Filing Claims Based on Net Operating Losses Carried Back From a Combined Apportionment Year

SUBPART D: ILLINOIS NET LOSS DEDUCTIONS FOR LOSSES
OCCURRING ON OR AFTER DECEMBER 31, 1986

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- 100.2300 Illinois Net Loss Deduction for Losses Occurring On or After December 31, 1986 (IITA 207)
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- 100.2410 Net Operating Loss Carryovers for Individuals, and Capital Loss and Other Carryovers for All Taxpayers (IITA Section 203)
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- 100.2435 Addition Modification for Student-Assistance Contribution Credit (IITA Sections 203(a)(2)(D-23), (b)(2)(E-16), (c)(2)(G-15), (d)(2)(D-10))
- 100.2450 IIT Refunds (IITA Section 203(a)(2)(H), (b)(2)(F), (c)(2)(J) and (d)(2)(F))
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- 100.2465 Claim of Right Repayments (IITA Section 203(a)(2)(P), (b)(2)(Q), (c)(2)(P) and (d)(2)(M))
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- 100.2480 Enterprise Zone and River Edge Redevelopment Zone Dividend Subtraction (IITA Sections 203(a)(2)(J), 203(b)(2)(K), 203(c)(2)(M) and 203(d)(2)(K))
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Include Members Using Three-Factor and Single-Factor Formulas
(Repealed)

AUTHORITY: Implementing Sections 207 and 211 of the Illinois Income Tax Act [35 ILCS 5/207, 211] as authorized by Section 1401 of the Illinois Income Tax Act [35 ILCS 5/1401] and Section 2505-795 of the Department of Revenue Law [20 ILCS 2505/2505-795].

SOURCE: Filed July 14, 1971, effective July 24, 1971; amended at 2 Ill. Reg. 49, p. 84, effective November 29, 1978; amended at 5 Ill. Reg. 813, effective January 7, 1981; amended at 5 Ill. Reg. 4617, effective April 14, 1981; amended at 5 Ill. Reg. 4624, effective April 14, 1981; amended at 5 Ill. Reg. 5537, effective May 7, 1981; amended at 5 Ill. Reg. 5705, effective May 20, 1981; amended at 5 Ill. Reg. 5883, effective May 20, 1981; amended at 5 Ill. Reg. 6843, effective June 16, 1981; amended at 5 Ill. Reg. 13244, effective November 13, 1981; amended at 5 Ill. Reg. 13724, effective November 30, 1981; amended at 6 Ill. Reg. 579, effective December 29, 1981; amended at 6 Ill. Reg. 9701, effective July 26, 1982; amended at 7 Ill. Reg. 399, effective December 28, 1982; amended at 8 Ill. Reg. 6184, effective April 24, 1984; codified at 8 Ill. Reg. 19574; amended at 9 Ill. Reg. 16986, effective October 21, 1985; amended at 9 Ill. Reg. 685, effective December 31, 1985; amended at 10 Ill. Reg. 7913, effective April 28, 1986; amended at 10 Ill. Reg. 19512, effective November 3, 1986; amended at 10 Ill. Reg. 21941, effective December 15, 1986; amended at 11 Ill. Reg. 831, effective December 24, 1986; amended at 11 Ill. Reg. 2450, effective January 20, 1987; amended at 11 Ill. Reg. 12410, effective July 8, 1987; amended at 11 Ill. Reg. 17782, effective October 16, 1987; amended at 12 Ill. Reg. 4865, effective February 25, 1988; amended at 12 Ill. Reg. 6748, effective March 25, 1988; amended at 12 Ill. Reg. 11766, effective July 1, 1988; amended at 12 Ill. Reg. 14307, effective August 29, 1988; amended at 13 Ill. Reg. 8917, effective May 30, 1989; amended at 13 Ill. Reg. 10952, effective June 26, 1989; amended at 14 Ill. Reg. 4558, effective March 8, 1990; amended at 14 Ill. Reg. 6810, effective April 19, 1990; amended at 14 Ill. Reg. 10082, effective June 7, 1990; amended at 14 Ill. Reg. 16012, effective September 17, 1990; emergency amendment at 17 Ill. Reg. 473, effective December 22, 1992, for a maximum of 150 days; amended at 17 Ill. Reg. 8869, effective June 2, 1993; amended at 17 Ill. Reg. 13776, effective August 9, 1993; recodified at 17 Ill. Reg. 14189; amended at 17 Ill. Reg. 19632, effective November 1, 1993; amended at 17 Ill. Reg. 19966, effective November 9, 1993; amended at 18 Ill. Reg. 1510, effective January 13, 1994; amended at 18 Ill. Reg. 2494, effective January 28,

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1994; amended at 18 Ill. Reg. 7768, effective May 4, 1994; amended at 19 Ill. Reg. 1839, effective February 6, 1995; amended at 19 Ill. Reg. 5824, effective March 31, 1995; emergency amendment at 20 Ill. Reg. 1616, effective January 9, 1996, for a maximum of 150 days; amended at 20 Ill. Reg. 6981, effective May 7, 1996; amended at 20 Ill. Reg. 10706, effective July 29, 1996; amended at 20 Ill. Reg. 13365, effective September 27, 1996; amended at 20 Ill. Reg. 14617, effective October 29, 1996; amended at 21 Ill. Reg. 958, effective January 6, 1997; emergency amendment at 21 Ill. Reg. 2969, effective February 24, 1997, for a maximum of 150 days; emergency expired July 24, 1997; amended at 22 Ill. Reg. 2234, effective January 9, 1998; amended at 22 Ill. Reg. 19033, effective October 1, 1998; amended at 22 Ill. Reg. 21623, effective December 15, 1998; amended at 23 Ill. Reg. 3808, effective March 11, 1999; amended at 24 Ill. Reg. 10593, effective July 7, 2000; amended at 24 Ill. Reg. 12068, effective July 26, 2000; emergency amendment at 24 Ill. Reg. 17585, effective November 17, 2000, for a maximum of 150 days; amended at 24 Ill. Reg. 18731, effective December 11, 2000; amended at 25 Ill. Reg. 4640, effective March 15, 2001; amended at 25 Ill. Reg. 4929, effective March 23, 2001; amended at 25 Ill. Reg. 5374, effective April 2, 2001; amended at 25 Ill. Reg. 6687, effective May 9, 2001; amended at 25 Ill. Reg. 7250, effective May 25, 2001; amended at 25 Ill. Reg. 8333, effective June 22, 2001; amended at 26 Ill. Reg. 192, effective December 20, 2001; amended at 26 Ill. Reg. 1274, effective January 15, 2002; amended at 26 Ill. Reg. 9854, effective June 20, 2002; amended at 26 Ill. Reg. 13237, effective August 23, 2002; amended at 26 Ill. Reg. 15304, effective October 9, 2002; amended at 26 Ill. Reg. 17250, effective November 18, 2002; amended at 27 Ill. Reg. 13536, effective July 28, 2003; amended at 27 Ill. Reg. 18225, effective November 17, 2003; emergency amendment at 27 Ill. Reg. 18464, effective November 20, 2003, for a maximum of 150 days; emergency expired April 17, 2004; amended at 28 Ill. Reg. 1378, effective January 12, 2004; amended at 28 Ill. Reg. 5694, effective March 17, 2004; amended at 28 Ill. Reg. 7125, effective April 29, 2004; amended at 28 Ill. Reg. 8881, effective June 11, 2004; emergency amendment at 28 Ill. Reg. 14271, effective October 18, 2004, for a maximum of 150 days; amended at 28 Ill. Reg. 14868, effective October 26, 2004; emergency amendment at 28 Ill. Reg. 15858, effective November 29, 2004, for a maximum of 150 days; amended at 29 Ill. Reg. 2420, effective January 28, 2005; amended at 29 Ill. Reg. 6986, effective April 26, 2005; amended at 29 Ill. Reg. 13211, effective August 15, 2005; amended at 29 Ill. Reg. 20516, effective December 2, 2005; amended at 30 Ill. Reg. 6389, effective March 30, 2006; amended at 30 Ill. Reg. 10473, effective May 23, 2006; amended by 30 Ill. Reg. 13890, effective August 1, 2006; amended at 30 Ill. Reg. 18739, effective November 20, 2006; amended at 31 Ill. Reg. 16240, effective November 26, 2007; amended at 32 Ill. Reg. 872, effective January 7, 2008; amended at 32 Ill. Reg. 1407, effective January 17, 2008; amended at 32 Ill. Reg. 3400, effective February 25, 2008; amended at 32 Ill. Reg. 6055, effective March 25, 2008; amended at 32 Ill. Reg. 10170, effective June 30, 2008; amended at 32 Ill. Reg. 13223, effective July 24, 2008; amended at 32 Ill. Reg. 17492, effective October 24, 2008; amended at 33 Ill. Reg. 1195, effective December 31, 2008; amended at 33 Ill. Reg. 2306, effective January 23, 2009; amended

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at 33 Ill. Reg. 14168, effective September 28, 2009; amended at 33 Ill. Reg. 15044, effective October 26, 2009; amended at 34 Ill. Reg. 550, effective December 22, 2009; amended at 34 Ill. Reg. 3886, effective March 12, 2010; amended at 34 Ill. Reg. 12891, effective August 19, 2010; amended at 35 Ill. Reg. 4223, effective February 25, 2011; amended at 35 Ill. Reg. 15092, effective August 24, 2011; amended at 36 Ill. Reg. 2363, effective January 25, 2012; amended at 36 Ill. Reg. 9247, effective June 5, 2012; amended at 37 Ill. Reg. 5823, effective April 19, 2013; amended at 37 Ill. Reg. 20751, effective December 13, 2013; recodified at 38 Ill. Reg. 4527; amended at 38 Ill. Reg. 9550, effective April 21, 2014; amended at 38 Ill. Reg. 13941, effective June 19, 2014; amended at 38 Ill. Reg. 15994, effective July 9, 2014; amended at 38 Ill. Reg. 17043, effective July 23, 2014; amended at 38 Ill. Reg. 18568, effective August 20, 2014; amended at 38 Ill. Reg. 23158, effective November 21, 2014; emergency amendment at 39 Ill. Reg. 483, effective December 23, 2014, for a maximum of 150 days; amended at 39 Ill. Reg. 1768, effective January 7, 2015; amended at 39 Ill. Reg. 5057, effective March 17, 2015; amended at 39 Ill. Reg. 6884, effective April 29, 2015; amended at 39 Ill. Reg. 15594, effective November 18, 2015; amended at 40 Ill. Reg. 1848, effective January 5, 2016; amended at 40 Ill. Reg. 10925, effective July 29, 2016; amended at 40 Ill. Reg. 13432, effective September 7, 2016; amended at 40 Ill. Reg. 14762, effective October 12, 2016; amended at 40 Ill. Reg. 15575, effective November 2, 2016; amended at 41 Ill. Reg. 4193, effective March 27, 2017; amended at 41 Ill. Reg. 6379, effective May 22, 2017; amended at 41 Ill. Reg. 10662, effective August 3, 2017; amended at 41 Ill. Reg. 12608, effective September 21, 2017; amended at 41 Ill. Reg. 14217, effective November 7, 2017; emergency amendment at 41 Ill. Reg. 15097, effective November 30, 2017, for a maximum of 150 days; amended at 42 Ill. Reg. 4953, effective February 28, 2018; amended at 42 Ill. Reg. 6451, effective March 21, 2018; recodified Subpart H to Subpart G at 42 Ill. Reg. 7980; amended at 42 Ill. Reg. 17852, effective September 24, 2018; amended at 42 Ill. Reg. 19190, effective October 12, 2018; amended at 43 Ill. Reg. 727, effective December 18, 2018; amended at 43 Ill. Reg. 10124, effective August 27, 2019; amended at 44 Ill. Reg. 2363, effective January 17, 2020; amended at 44 Ill. Reg. 2845, effective January 30, 2020; emergency amendment at 44 Ill. Reg. 4700, effective March 4, 2020, for a maximum of 150 days; emergency expired July 31, 2020; amended at 44 Ill. Reg. 10907, effective June 10, 2020; emergency amendment at 44 Ill. Reg. 11208, effective June 17, 2020, for a maximum of 150 days; emergency expired November 13, 2020; amended at 44 Ill. Reg. 17414, effective October 13, 2020; amended at 45 Ill. Reg. 2006, effective January 29, 2021; amended at 45 Ill. Reg. 5523, effective April 15, 2021; amended at 46 Ill. Reg. 13312, effective July 12, 2022; amended at 46 Ill. Reg. 14550, effective August 2, 2022; amended at 46 Ill. Reg. _____, effective _____.

SUBPART D: ILLINOIS NET LOSS DEDUCTIONS FOR LOSSES
OCCURRING ON OR AFTER DECEMBER 31, 1986

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Section 100.2330 Illinois Net Loss Carrybacks and Net Loss Carryovers for Losses Occurring On or After December 31, 1986 (IITA Section 207)

- a) IITA Section 207(a) provides for carryover deductions of any losses that result *after applying all of the modifications provided for in Section 203(b)(2), (c)(2) and (d)(2) and the allocation and apportionment provisions of Article 3 of the Act.*
- b) Years to Which Illinois Net Losses May be Carried
 - 1) In General. Under IITA Section 207(a)(2), an Illinois net loss incurred in a tax year ending on or after December 31, 1999 and prior to December 31, 2003 may be carried back to the two preceding tax years or carried forward to the 20 succeeding tax years. Under IITA Section 207(a)(3)~~(4)~~, for any taxable year ending on or after December 31, 2003 and prior to December 31, 2021, the loss is allowed as a carryover to each of the 12 taxable years following the taxable year of the loss, provided that any such loss not having yet expired as of November 16, 2021, the effective date of Public Act 102-0669, shall be allowed as a carryover to each of the 20 taxable years following the taxable year of the loss. For any taxable year ending on or after December 31, 2021, the loss is allowed as a carryover to each of the 20 taxable years following the taxable year of the loss. For tax years ending prior to December 31, 1999, IITA Section 207(a)(1) provides that a carryback or carryover deduction is allowed in the manner allowed under Internal Revenue Code section 172. The federal rules concerning the years to which a loss may be carried are contained in IRC section 172(b) and in Treas. Reg. Sec. 1.172-4(a)(1). These rules, as now in effect or hereafter amended, are followed for Illinois income tax purposes and apply to corporations, partnerships, trusts and estates. In general, for Illinois net losses incurred in tax years beginning prior to August 6, 1997, the net loss is first carried back to the three preceding taxable years and then is carried over to the 15 succeeding taxable years. For Illinois net losses incurred in tax years beginning on or after August 6, 1997 and ending prior to December 31, 1999, the loss generally is first carried back to the two preceding tax years and then is carried forward to the 20 succeeding tax years. In taxable years ending prior to December 31, 1999, special provisions applied to regulated transportation companies, financial institutions, product liability losses and other entities or situations, and the provisions in IRC section 172(b) and the related Treasury Regulations relating to the years to which a loss incurred in one of those years may be

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carried are followed.

- 2) Specific Rules for Losses Incurred in Taxable Years Ending Prior to December 31, 1999. IITA Section 207(a)(1) provides that, for losses incurred in *any taxable year ending prior to December 31, 1999, the loss is allowed as a carryover or carryback deduction in the manner allowed under IRC section 172*. Pursuant to this provision:
 - A) For losses incurred in taxable years beginning prior to August 6, 1997, a loss generally is first carried back to each of the 3 taxable years preceding the taxable year in which the loss was incurred and then to each of the 15 taxable years following the taxable year in which the loss was incurred. (From IRC section 172(b)(1)(A), as in effect prior to enactment of P.L. 105-34.)
 - B) For losses incurred in taxable years beginning after August 5, 1997, a loss generally is first carried back to each of the 2 taxable years preceding the taxable year in which the loss was incurred and then to each of the 20 taxable years following the taxable year in which the loss was incurred. (From IRC section 172(b)(1)(A), as in effect after enactment of P.L. 105-34.)
 - C) Special carryover periods allowed under IRC section 172(b) for specific kinds of losses or taxpayers also apply. For example:
 - i) "Specified liability losses" may be carried back to each of the 10 taxable years preceding the taxable year in which the loss was incurred. (From IRC section 172(b)(1)(C).)
 - ii) For losses incurred in taxable years beginning after December 31, 1986, and ending before January 1, 1994, bad debt losses of commercial banks may be carried back to each of the 10 taxable years preceding the taxable year in which the loss was incurred and to each of the 5 taxable years following the taxable year in which the loss was incurred. (From IRC section 172(b)(1)(D).)
- c) Election to Forgo Carryback Period

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- 1) For losses incurred in tax years ending prior to December 31, 2003, IITA Section 207(a-5)(A) allows the taxpayer to *elect to relinquish the entire carryback period with respect to the loss*. The election is made on the taxpayer's return for the taxable year in which the loss is incurred. The election may be made only on or before the due date (including extensions of time) for filing the return. If an election is made, the loss is carried forward and deducted only in years subsequent to the taxable year in which the loss was incurred. *The election, once made, is irrevocable.* (IITA Section 207(a-5)(A))
- 2) If the election is made on any combined return filed in accordance with IITA Section 502(e), the election will be considered to be in effect for all eligible members of the combined group filing the return for the taxable year for which the election is made.
- 3) If the timely return for the taxable year reflects Illinois income and:
 - A) a finalized federal change eliminates Illinois income thereby creating an Illinois net loss for the year, the taxpayer may make the election to relinquish the entire carryback period for the Illinois net loss on an amended return or form prescribed by the Department within the 120 day time period prescribed by IITA Section 506(b);or
 - B) an Illinois audit or other Illinois change eliminates Illinois income thereby creating an Illinois net loss for the year, the taxpayer may make the election to relinquish the entire carryback period for the Illinois net loss on forms prescribed by the Department at the time the loss is first reported to Illinois.
- d) Portion of Illinois Net Loss That Is a Carryback or a Carryover to the Taxable Year in Issue. Pursuant to IITA Section 207(a-5)(B), *the entire amount of a loss is carried to the earliest taxable year to which the loss may be carried. The amount of the loss, which is carried to each of the other taxable years, is the excess, if any, of the amount of the loss over the sum of the deductions for carryback or carryover of the loss allowable for each of the prior taxable years to which the loss may be carried.* This is illustrated in the following Example.

EXAMPLE: A taxpayer that makes its return on the calendar year basis has an

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Illinois net loss for 1986. Under the provisions of IRC section 172(b) as in effect in that year, the entire net loss for 1986 may be carried back to 1983. The amount of the carryback to 1984 is the excess of the 1986 loss over the net income for 1983. The amount of the carryback to 1985 is the excess of the 1986 loss over the aggregate of the net incomes for 1983 and 1984. The amount of the carryover to 1987 is the excess of the 1986 loss over the aggregate of the net incomes for 1983, 1984, and 1985, etc.

- e) Carryover of Pre-12/31/86 Losses and Post-12/30/86 Losses. Net operating losses incurred prior to December 31, 1986, can be carried over into years in which Illinois net losses (incurred on or after December 31, 1986) are also carried. In these cases, the losses incurred in tax years ending prior to December 31, 1986 are treated as an adjustment to taxable income (i.e., before apportionment) while the losses incurred in tax years ending after December 30, 1986 are subtracted in computing Illinois net income (i.e., after apportionment). This is illustrated in the following Example.

EXAMPLE: Corporation A is a calendar year taxpayer. It has no partnership income and no nonbusiness income. In 1985, it reported a federal net operating loss of \$1,000, and on its Illinois return for 1986, it reported an Illinois net loss of \$50, neither of which could be carried back to prior years due to losses existing in those years. In 1987, A had federal taxable income (before special deductions) of \$200, and Illinois addition modifications of \$100. Corporation A would compute its Illinois net income in 1987 as follows: The \$1,000 net operating loss from 1985 would offset the \$200 of 1987 federal taxable income and would offset the \$100 of 1987 Illinois addition modifications. In 1988, Corporation A would have remaining \$700 of net operating loss carryover from 1985 and \$50 of Illinois net loss carryover from 1986.

- f) Special Rules
- 1) IITA Section 207(b) provides that *any loss determined under subsection (a) of this Section is carried back or carried forward in the same manner for purposes of both the regular income tax imposed by IITA Section 201(a) and (b) and the personal property replacement income tax imposed under IITA Section 201(c) and (d).*
 - 2) For the carryforward of losses incurred prior to certain corporate or partnership reorganizations or acquisitions, see Section 100.4500.

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- 3) IITA Section 207(a) provides that losses that may be carried over and deducted in other years are those losses that result after the modifications of IITA Section 203(b)(2), (c)(2) and (d)(2) are made, and after the allocation and apportionment rules of IITA Article 3 are applied. Accordingly:
 - A) No exemption allowed under IITA Section 204 is taken into account in computing a loss that may be carried over and deducted under IITA Section 207; and
 - B) No deduction for any loss carried over pursuant to IITA Section 207 is taken into account in computing a loss that may be carried to and deducted in another taxable year under IITA Section 207.
- 4) Subchapter S Corporations and Partnerships
 - A) IITA Section 207(a) allows the carryover of losses that result after the modifications of IITA Section 203(b)(2) and (d)(2) are made. IITA Section 203(b) applies to subchapter S corporations and IITA Section 203(d) applies to partnerships. Accordingly, IITA Section 207 allows subchapter S corporations and partnerships carryover deductions for losses incurred.
 - B) Neither IITA Section 207 nor IRC section 172 distinguishes between subchapter S corporations and corporations governed by subchapter C of the Internal Revenue Code. IRC section 1363(b)(2) provides that no net operating deduction allowable under IRC section 172 is allowed in the computation of taxable income of a subchapter S corporation and IRC section 1371(b) prohibits any carryforward or carryback between a taxable year in which a corporation is a subchapter S corporation and a taxable year in which it is not. Neither IRC section 1363 nor IRC section 1371 is applicable to the carryover and deduction of losses under IITA Section 207. Accordingly, subject to the other provisions of this Section, a loss incurred in a taxable year in which a corporation is a subchapter S corporation shall be carried to and deducted in any taxable year in which it is not a subchapter S corporation in the same manner as if the corporation were a

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subchapter S corporation in that year, and a loss incurred in a taxable year in which a corporation is not a subchapter S corporation may likewise be carried to and deducted in any taxable year in which it is a subchapter S corporation.

EXAMPLE: X Corporation is a subchapter S corporation throughout the calendar year 1998. Effective for 1999, X Corporation's subchapter S election is terminated. In 2000, X Corporation incurs an Illinois loss. Unless X Corporation elects to carry the loss forward only, the loss is first carried back and deducted in 1998 and only the amount of loss in excess of 1998 taxable income is carried to 1999 and subsequent years.

- C) Losses carried over pursuant to IITA Section 207 are deductible only under that Section, and that Section allows the deduction only of losses that result when the taxpayer's own taxable income is less than zero. Accordingly, no loss carried over and deducted by a partnership or subchapter S corporation in a taxable year may reduce the taxable income of any partner or shareholder of the taxpayer in that taxable year.

- 5) Suspension of Illinois Net Loss Deductions. *In the case of a corporation (other than a subchapter S corporation), no carryover deduction is allowed under IITA Section 207 for any taxable year ending after December 31, 2010 and prior to December 31, 2012, and no carryover deduction may exceed \$100,000 for any taxable year ending on or after December 31, 2012 and prior to December 31, 2014, and for any taxable year ending on or after December 31, 2021 and prior to December 31, 2024; provided that, for purposes of determining the taxable years to which a net loss may be carried under IITA Section 207(a), any taxable year for which a deduction is disallowed under this subsection (f)(5), or for which the deduction would exceed \$100,000 if not for this subsection (f)(5), is not counted. (IITA Section 207(d))*

EXAMPLE: Pursuant to this subsection (f)(5), in determining the taxable years to which a loss incurred by C Corporation in its taxable year ending December 31, 2009 may be carried:

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- A) the taxable year ending December 31, 2011 is not counted even if C Corporation's net income for the year is a negative;
 - B) the taxable year ending December 31, 2012 is not counted if C Corporation's net income (before any net loss deduction) is greater than \$100,000; and
 - C) the taxable year ending December 31, 2012 is counted if C Corporation's net income (before any net loss deduction) is \$100,000 or less or is negative.
- 6) Holders of Residual Interests in Real Estate Mortgage Investment Companies (REMICs)
- A) Under IRC section 860E(a)(1), the taxable income of a holder of a residual interest in a REMIC may not be less than the amount of "excess inclusion" income from the REMIC for that taxable year. If the residual interest holder's federal net income would otherwise be less than the excess inclusion amount, the residual interest holder carries over the excess of its actual federal taxable income over the amount of its federal taxable income computed without regard to IRC section 860E(a)(1) as a net operating loss under IRC section 172.
 - B) IITA Prior to PA 97-507. Under IITA Section 207, the net loss of a taxpayer (other than an individual) for a taxable year is its taxable income for the year, as properly reportable for federal income tax purposes, after modifications in IITA Section 203(b)(2), (c)(2) and (d)(2). Under IITA Section 203(b)(2)(D) and (c)(2)(D), corporations, trusts and estates add back to their taxable income any net operating loss deduction claimed under IRC section 172 for a loss incurred in a taxable year ending on or after December 31, 1986. As a result, a corporation, trust or estate whose excess inclusion amount exceeded its federal taxable income computed without regard to IRC section 860E(a)(1) for a taxable year would receive no tax benefit from the deductions or losses that caused the excess, because those deductions or losses could not reduce its federal taxable income in the year incurred and any resulting IRC section 172 carryover deduction would need to be added back to

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taxable income in the carryover years under IITA Section 203(b)(2)(D) or (c)(2)(D).

- C) In order to allow a corporation the benefit of deductions otherwise disallowed by IRC section 860E(a)(1) and IITA Section 203(b)(2)(D) and (c)(2)(D), PA 97-507 added subsection (e) to IITA Section 207 to allow a residual interest holder an Illinois net loss carryover computed in the same manner as the federal net operating loss carryover allowed under IRC section 860E. IITA Section 207(e) provides that, *in the case of a residual interest holder in a REMIC subject to IRC section 860E, the net loss in IITA Section 207(a) is equal to:*
- i) *the amount computed under IITA Section 207(a), without regard to IITA Section 207(e) or, if that amount is positive, zero;*
 - ii) *minus an amount equal to the amount computed under IITA Section 207(a), without regard to IITA Section 207(e), minus the amount that would be computed under IITA Section 207(a) if the taxpayer's federal taxable income were computed without regard to IRC section 860E and without regard to IITA Section 207(e).*
- D) IITA Section 207(e) applies to all taxable years and is exempt from automatic sunset under IITA Section 250.

(Source: Amended at 46 Ill. Reg. _____, effective _____)

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- 1) Heading of the Part: Retailers' Occupation Tax
- 2) Code Citation: 86 Ill. Adm. Code 130
- 3) Section Number: 130.701 Proposed Action:
Amendment
- 4) Statutory Authority: Implementing the Illinois Retailers' Occupation Tax Act [35 ILCS 120] and authorized by Section 2505-25 of the Department of Revenue Law [20 ILCS 2505].
- 5) A Complete Description of the Subjects and Issues Involved: Pursuant to Section 2a of the Retailers' Occupation Tax Act, it is unlawful for any person to engage in the business of selling tangible personal property at retail in this State without a certificate of registration from the Department. An applicant for a certificate of registration that is in default for moneys due the Department of Revenue will be denied a certificate of registration to do business. The rule amends Section 130.701 to reflect a change to Section 2a made by P.A. 102-40, effective June 25, 2021. In determining whether a person is in default for moneys due, the Department shall include only amounts established as a final liability within the 23 years prior to the date of the Department's notice of denial of a certificate of registration. Prior to the enactment of P.A. 102-40, the lookback period was 20 years. This rulemaking also amends Section 130.701 to update several provisions regarding the registration of retailers that sell items through vending machines to make the provisions consistent with existing statutory text.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this proposed rulemaking replace an emergency rule currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this proposed rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part? Yes

<u>Section Numbers:</u>	<u>Proposed Actions:</u>	<u>Illinois Register Citations:</u>
130.1520	New Section	46 Ill. Reg. 5162; March 25, 2022
130.905	Amendment	46 Ill. Reg 8044; May 20, 2022

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130.425	Amendment	46 Ill. Reg. 9549; June 10, 2022
130.455	Amendment	46 Ill. Reg. 9549; June 10, 2022
130.1701	Amendment	46 Ill. Reg. 9549; June 10, 2022

- 11) Statement of Statewide Policy Objectives: These rules do not create or enlarge a State mandate as described in Section 3(b) of the State Mandates Act.
- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Alexis K. Overstreet
Illinois Department of Revenue
Legal Services Office
101 West Jefferson
Springfield, Illinois 62794

(217) 782-2844

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not for profit corporations affected: All applicants, regardless of size, applying for a certificate of registration to engage in the occupation of making sales at retail of tangible personal property are affected.
- B) Reporting, bookkeeping or other procedures required for compliance: Simple computer skills are required of retailers applying for a certificate of registration with the Department using the Department's website My Tax Illinois. Applicants have the choice of completing the registration form and mailing it to the Department.
- C) Types of professional skills necessary for compliance: Simple book and record keeping skills are required.
- 14) Small Business Impact Analysis:
- A) Types of businesses subject to the proposed rule:

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44-45 Retail Trade

B) Categories that the agency reasonably believes the rulemaking will impact, including:

- ii. regulatory requirements;
- viii. record keeping

15) Regulatory Agenda on which this rulemaking was summarized: July 2022

The full text of the Proposed Amendment begins on the next page:

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TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUEPART 130
RETAILERS' OCCUPATION TAX

SUBPART A: NATURE OF TAX

Section	
130.101	Character and Rate of Tax
130.105	Responsibility of Trustees, Receivers, Executors or Administrators
130.110	Occasional Sales
130.111	Sale of Used Motor Vehicles, Aircraft, or Watercraft by Leasing or Rental Business
130.115	Habitual Sales
130.120	Nontaxable Transactions

SUBPART B: SALE AT RETAIL

Section	
130.201	The Test of a Sale at Retail
130.205	Sales for Transfer Incident to Service
130.210	Sales of Tangible Personal Property to Purchasers for Resale
130.215	Further Illustrations of Sales for Use or Consumption Versus Sales for Resale
130.220	Sales to Lessors of Tangible Personal Property
130.225	Drop Shipments

SUBPART C: CERTAIN STATUTORY EXEMPTIONS

Section	
130.305	Farm Machinery and Equipment
130.310	Food, Soft Drinks and Candy
130.311	Drugs, Medicines, Medical Appliances and Grooming and Hygiene Products
130.315	Fuel Sold for Use in Vessels on Rivers Bordering Illinois
130.320	Gasohol, Majority Blended Ethanol, Biodiesel Blends, and 100% Biodiesel
130.321	Fuel Used by Air Common Carriers in Flights Engaged in Foreign Trade or Engaged in Trade Between the United States and any of its Possessions
130.325	Graphic Arts Machinery and Equipment Exemption
130.330	Manufacturing Machinery and Equipment

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130 ILLUSTRATION D Example of a Notice of Expiration of Certificate of Registration

AUTHORITY: Implementing the Illinois Retailers' Occupation Tax Act [35 ILCS 120] and authorized by Section 2505-25 of the Department of Revenue Law [20 ILCS 2505].

SOURCE: Adopted July 1, 1933; amended at 2 Ill. Reg. 50, p. 71, effective December 10, 1978; amended at 3 Ill. Reg. 12, p. 4, effective March 19, 1979; amended at 3 Ill. Reg. 13, pp. 93 and 95, effective March 25, 1979; amended at 3 Ill. Reg. 23, p. 164, effective June 3, 1979; amended at 3 Ill. Reg. 25, p. 229, effective June 17, 1979; amended at 3 Ill. Reg. 44, p. 193, effective October 19, 1979; amended at 3 Ill. Reg. 46, p. 52, effective November 2, 1979; amended at 4 Ill. Reg. 24, pp. 520, 539, 564 and 571, effective June 1, 1980; amended at 5 Ill. Reg. 818, effective January 2, 1981; amended at 5 Ill. Reg. 3014, effective March 11, 1981; amended at 5 Ill. Reg. 12782, effective November 2, 1981; amended at 6 Ill. Reg. 2860, effective March 3, 1982; amended at 6 Ill. Reg. 6780, effective May 24, 1982; codified at 6 Ill. Reg. 8229; recodified at 6 Ill. Reg. 8999; amended at 6 Ill. Reg. 15225, effective December 3, 1982; amended at 7 Ill. Reg. 7990, effective June 15, 1983; amended at 8 Ill. Reg. 5319, effective April 11, 1984; amended at 8 Ill. Reg. 19062, effective September 26, 1984; amended at 10 Ill. Reg. 1937, effective January 10, 1986; amended at 10 Ill. Reg. 12067, effective July 1, 1986; amended at 10 Ill. Reg. 19538, effective November 5, 1986; amended at 10 Ill. Reg. 19772, effective November 5, 1986; amended at 11 Ill. Reg. 4325, effective March 2, 1987; amended at 11 Ill. Reg. 6252, effective March 20, 1987; amended at 11 Ill. Reg. 18284, effective October 27, 1987; amended at 11 Ill. Reg. 18767, effective October 28, 1987; amended at 11 Ill. Reg. 19138, effective October 29, 1987; amended at 11 Ill. Reg. 19696, effective November 23, 1987; amended at 12 Ill. Reg. 5652, effective March 15, 1988; emergency amendment at 12 Ill. Reg. 14401, effective September 1, 1988, for a maximum of 150 days, modified in response to an objection of the Joint Committee on Administrative Rules at 12 Ill. Reg. 19531, effective November 4, 1988, not to exceed the 150 day time limit of the original rulemaking; emergency expired January 29, 1989; amended at 13 Ill. Reg. 11824, effective June 29, 1989; amended at 14 Ill. Reg. 241, effective December 21, 1989; amended at 14 Ill. Reg. 872, effective January 1, 1990; amended at 14 Ill. Reg. 15463, effective September 10, 1990; amended at 14 Ill. Reg. 16028, effective September 18, 1990; amended at 15 Ill. Reg. 6621, effective April 17, 1991; amended at 15 Ill. Reg. 13542, effective August 30, 1991; amended at 15 Ill. Reg. 15757, effective October 15, 1991; amended at 16 Ill. Reg. 1642, effective January 13, 1992; amended at 17 Ill. Reg. 860, effective January 11, 1993; amended at 17 Ill. Reg. 18142, effective October 4, 1993; amended at 17 Ill. Reg. 19651, effective November 2, 1993; amended at 18 Ill. Reg. 1537, effective January 13, 1994; amended at 18 Ill. Reg. 16866, effective November 7, 1994; amended at 19 Ill. Reg. 13446, effective September 12, 1995; amended at 19 Ill. Reg. 13568, effective September 11, 1995; amended at 19 Ill. Reg. 13968, effective September 18, 1995; amended at 20 Ill. Reg. 4428, effective March 4, 1996; amended at 20 Ill. Reg. 5366, effective

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March 26, 1996; amended at 20 Ill. Reg. 6991, effective May 7, 1996; amended at 20 Ill. Reg. 9116, effective July 2, 1996; amended at 20 Ill. Reg. 15753, effective December 2, 1996; expedited correction at 21 Ill. Reg. 4052, effective December 2, 1996; amended at 20 Ill. Reg. 16200, effective December 16, 1996; amended at 21 Ill. Reg. 12211, effective August 26, 1997; amended at 22 Ill. Reg. 3097, effective January 27, 1998; amended at 22 Ill. Reg. 11874, effective June 29, 1998; amended at 22 Ill. Reg. 19919, effective October 28, 1998; amended at 22 Ill. Reg. 21642, effective November 25, 1998; amended at 23 Ill. Reg. 9526, effective July 29, 1999; amended at 23 Ill. Reg. 9898, effective August 9, 1999; amended at 24 Ill. Reg. 10713, effective July 7, 2000; emergency amendment at 24 Ill. Reg. 11313, effective July 12, 2000, for a maximum of 150 days; amended at 24 Ill. Reg. 15104, effective October 2, 2000; amended at 24 Ill. Reg. 18376, effective December 1, 2000; amended at 25 Ill. Reg. 941, effective January 8, 2001; emergency amendment at 25 Ill. Reg. 1792, effective January 16, 2001, for a maximum of 150 days; amended at 25 Ill. Reg. 4674, effective March 15, 2001; amended at 25 Ill. Reg. 4950, effective March 19, 2001; amended at 25 Ill. Reg. 5398, effective April 2, 2001; amended at 25 Ill. Reg. 6515, effective May 3, 2001; expedited correction at 25 Ill. Reg. 15681, effective May 3, 2001; amended at 25 Ill. Reg. 6713, effective May 9, 2001; amended at 25 Ill. Reg. 7264, effective May 25, 2001; amended at 25 Ill. Reg. 10917, effective August 13, 2001; amended at 25 Ill. Reg. 12841, effective October 1, 2001; amended at 26 Ill. Reg. 958, effective January 15, 2002; amended at 26 Ill. Reg. 1303, effective January 17, 2002; amended at 26 Ill. Reg. 3196, effective February 13, 2002; amended at 26 Ill. Reg. 5369, effective April 1, 2002; amended at 26 Ill. Reg. 5946, effective April 15, 2002; amended at 26 Ill. Reg. 8423, effective May 24, 2002; amended at 26 Ill. Reg. 9885, effective June 24, 2002; amended at 27 Ill. Reg. 795, effective January 3, 2003; emergency amendment at 27 Ill. Reg. 11099, effective July 7, 2003, for a maximum of 150 days; emergency expired December 3, 2003; amended at 27 Ill. Reg. 17216, effective November 3, 2003; emergency amendment at 27 Ill. Reg. 18911, effective November 26, 2003, for a maximum of 150 days; emergency expired April 23, 2004; amended at 28 Ill. Reg. 9121, effective June 18, 2004; amended at 28 Ill. Reg. 11268, effective July 21, 2004; emergency amendment at 28 Ill. Reg. 15193, effective November 3, 2004, for a maximum of 150 days; emergency expired April 1, 2005; amended at 29 Ill. Reg. 7004, effective April 26, 2005; amended at 31 Ill. Reg. 3574, effective February 16, 2007; amended at 31 Ill. Reg. 5621, effective March 23, 2007; amended at 31 Ill. Reg. 13004, effective August 21, 2007; amended at 31 Ill. Reg. 14091, effective September 21, 2007; amended at 32 Ill. Reg. 4226, effective March 6, 2008; emergency amendment at 32 Ill. Reg. 8785, effective May 29, 2008, for a maximum of 150 days; emergency expired October 25, 2008; amended at 32 Ill. Reg. 10207, effective June 24, 2008; amended at 32 Ill. Reg. 17228, effective October 15, 2008; amended at 32 Ill. Reg. 17519, effective October 24, 2008; amended at 32 Ill. Reg. 19128, effective December 1, 2008; amended at 33 Ill. Reg. 1762, effective January 13, 2009; amended at 33 Ill. Reg. 2345, effective January 23, 2009; amended at 33 Ill. Reg. 3999, effective February 23, 2009; amended at 33 Ill. Reg. 15781, effective October 27, 2009; amended at 33 Ill. Reg. 16711, effective November 20,

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2009; amended at 34 Ill. Reg. 9405, effective June 23, 2010; amended at 34 Ill. Reg. 12935, effective August 19, 2010; amended at 35 Ill. Reg. 2169, effective January 24, 2011; amended at 36 Ill. Reg. 6662, effective April 12, 2012; amended at 38 Ill. Reg. 12909, effective June 9, 2014; amended at 38 Ill. Reg. 17060, effective July 25, 2014; amended at 38 Ill. Reg. 17421, effective July 31, 2014; amended at 38 Ill. Reg. 17756, effective August 6, 2014; amended at 38 Ill. Reg. 19998, effective October 1, 2014; amended at 39 Ill. Reg. 1793, effective January 12, 2015; amended at 39 Ill. Reg. 12597, effective August 26, 2015; amended at 39 Ill. Reg. 14616, effective October 22, 2015; amended at 40 Ill. Reg. 6130, effective April 1, 2016; amended at 40 Ill. Reg. 13448, effective September 9, 2016; amended at 41 Ill. Reg. 10721, effective August 1, 2017; amended at 42 Ill. Reg. 2850, effective January 26, 2018; amended at 43 Ill. Reg. 4201, effective March 20, 2019; amended at 43 Ill. Reg. 5069, effective April 17, 2019; amended at 43 Ill. Reg. 8865, effective July 30, 2019; emergency amendment at 43 Ill. Reg. 9841, effective August 21, 2019, for a maximum of 150 days; emergency amendment at 44 Ill. Reg. 552, effective December 27, 2019, for a maximum of 150 days; emergency expired May 24, 2020; emergency amendment at 44 Ill. Reg. 2055, effective January 13, 2020, for a maximum of 180 days; amended at 44 Ill. Reg. 5392, effective March 16, 2020; amended at 44 Ill. Reg. 10981, effective June 10, 2020; amended at 44 Ill. Reg. 13975, effective August 11, 2020; amended at 45 Ill. Reg. 352, effective December 21, 2020; amended at 45 Ill. Reg. 7248, effective June 3, 2021; amended at 45 Ill. Reg. 16058, effective December 3, 2021; amended at 46 Ill. Reg. 6745, effective April 12, 2022; amended at 46 Ill. Reg. 7785, effective April 26, 2022; amended at 46 Ill. Reg. 10905, effective June 7, 2022; amended at 46 Ill. Reg. _____, effective _____.

SUBPART G: CERTIFICATE OF REGISTRATION

Section 130.701 General Information on Obtaining a Certificate of Registration

- a) It shall be unlawful for any person to engage in the business of selling tangible personal property at retail in this State without a certificate of registration from the Department.
- b) Every person who engages in the business of selling tangible personal property at retail in this State must procure a certificate of registration (and sub-certificate of registration when required) from the Department.
- c) For information with respect to penalties for violating this requirement, see Subpart I.
- d) The application to register must be made on a form prescribed and furnished by the Department for that purpose. Upon request therefor, made to the Department

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of Revenue, an application form will be furnished. Each application shall be signed and verified. The application shall contain an acceptance of responsibility by the person or persons who will be responsible for filing returns and payment of the taxes due under the Act. *If the applicant will sell tangible personal property at retail through vending machines, his application to register shall indicate the number of vending machines to be so operated.* [35 ILCS 120/2a] Applications to register may be submitted electronically on the Department's website at www.tax.illinois.gov.

- e) Special Requirements Pertaining to Vending Machines
If the applicant will sell tangible personal property at retail through vending machines, the Department shall furnish the applicant with a sub-certificate of registration for each such vending machine, and the applicant shall display the appropriate sub-certificate of registration on each such vending machine by attaching the sub-certificate of registration to a conspicuous part of such vending machine. If a person who is registered to sell tangible personal property at retail through vending machines adds an additional vending machine or additional vending machines to the number of vending machines the applicant uses in the applicant's business of selling tangible personal property at retail, the applicant shall notify the Department, on a form prescribed by the Department, to request an additional sub-certificate or additional sub-certificates of registration, as applicable. With each such request, the applicant shall report the number of sub-certificates of registration the applicant is requesting as well as the total number of vending machines from which the applicant makes retail sales. [35 ILCS 120/2a]~~*If the applicant will sell tangible personal property at retail through vending machines, the application to register shall indicate the number of vending machines to be so operated; and through December 31, 2011, the applicant shall notify the Department by January 31 of the number of vending machines that the applicant was using in the applicant's business of selling tangible personal property at retail on the preceding December 31. Beginning January 1, 2012, persons who add additional vending machines must contact the Department to request additional sub-certificates of registration, as well as inform the Department of the total number of vending machines from which retail sales are being made. Additional sub-certificates of registration may be requested on the Department's website at www.tax.illinois.gov.*~~
- f) Posting Bond or Other Security
- 1) Every applicant for a certificate of registration shall, within 30 days after

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the applicant commences to engage in the business of selling tangible personal property at retail, furnish a bond from a surety company authorized to do business in the State of Illinois, or a bond signed by 2 personal sureties who have filed, with the Department, sworn statements disclosing net assets equal to at least 3 times the amount of the bond to be required of the applicant, or a bond secured by an assignment of a bank account or certificate of deposit, stocks or bonds, conditioned upon the applicant paying to the State of Illinois all moneys becoming due under the Retailers' Occupation Tax Act and under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the applicant under the Retailers' Occupation Tax Act will permit the applicant to engage in business without registering separately under such other law, ordinance or resolution.

- 2) Maximum Amount of Bond or Other Security
 - A) The Department shall fix the amount of such security in each case, taking into consideration the amount of money expected to become due from the applicant under the Retailers' Occupation Tax Act and under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the applicant under the Retailers' Occupation Tax Act will permit the applicant to engage in business without registering separately under such other law, ordinance or resolution. The security required by the Department shall be of an amount that, in its opinion, will protect the State of Illinois against failure to pay the amount which may become due from the applicant under the Retailers' Occupation Tax Act and under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the applicant under the Retailers' Occupation Tax Act will permit the applicant to engage in business without registering separately under such other law, ordinance or resolution, but the amount of the security required by the Department shall not exceed three times the amount of the applicant's average monthly tax liability, or \$50,000, whichever amount is lower.
 - B) No certificate of registration under the Retailers' Occupation Tax

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Act shall be issued by the Department until the applicant provides the Department with satisfactory security as provided for in this subsection (f).

3) Exception from Security Requirements for Prior Continuous Compliance Taxpayers

Any taxpayer who has, as verified by the Department, faithfully and continuously complied with the condition of the taxpayer's bond or other security under the provisions of the Act for a period of 3 consecutive years shall be considered to be a Prior Continuous Compliance taxpayer. Every Prior Continuous Compliance taxpayer shall be exempt from all requirements under the Act concerning the furnishing of security as a condition precedent to the taxpayer being authorized to engage in the business of selling tangible personal property at retail in this State. This exemption shall continue for each taxpayer until the taxpayer may be determined by the Department to be delinquent in the filing of any returns, or is determined by the Department (either through the Department's issuance of a final assessment that has become final under the Act, or by the taxpayer's filing of a return that admits tax that is not paid to be due) to be delinquent or deficient in the paying of any tax under the Retailers' Occupation Tax Act or under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the registrant under the Retailers' Occupation Tax Act will permit the registrant to engage in business without registering separately under such other law, ordinance or resolution, at which time that taxpayer shall become subject to all the financial responsibility requirements of the Act and, as a condition of being allowed to continue to engage in the business of selling tangible personal property at retail, shall be required to post bond or other acceptable security with the Department covering liability that the taxpayer may thereafter incur. Any taxpayer who fails to pay an admitted or established liability under the Act may also be required to post bond or other acceptable security with this Department guaranteeing the payment of the admitted or established liability.

g) Issuance of Certificate of Registration

Upon receipt of the application for certificate of registration in proper form, and upon approval by the Department of the security furnished by the applicant, the Department shall issue to the applicant a certificate of registration that shall

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permit the person to whom it is issued to engage in the business of selling tangible personal property at retail in this State. *The Department may deny a certificate of registration to any applicant if a person who is named as the owner, a partner, a manager or member of a limited liability company, or a corporate officer of the applicant on the application for the certificate of registration is or has been named as the owner, a partner, a manager or member of a limited liability company, or a corporate officer on the application for the certificate of registration of another retailer that is in default for moneys due under this Act or any other tax or fee Act administered by the Department. For purposes of this paragraph only, in determining whether a person is in default for moneys due, the Department shall include only amounts established as a final liability within the 23 years prior to the date of the Department's notice of denial of a certificate of registration. [35 ILCS 120/2a]*

- h) *No certificate of registration issued prior to July 1, 2017 to a taxpayer who files returns required by the Act on a monthly basis, or renewed prior to July 1, 2017 by a taxpayer who files returns required by the Act on a monthly basis, shall be valid after the expiration of 5 years from the date of its issuance or last renewal. No certificate of registration issued on or after July 1, 2017 to a taxpayer who files returns required by the Act on a monthly basis or renewed on or after July 1, 2017 by a taxpayer who files returns required by the Act on a monthly basis shall be valid after the expiration of 1 year from the date of its issuance or last renewal. The expiration date of a sub-certificate of registration shall be that of the certificate of registration to which the sub-certificate relates. Prior to July 1, 2017, a certificate of registration shall be automatically renewed, subject to revocation as provided by the Act, for an additional 5 years from the date of its expiration unless otherwise notified by the Department. On and after July 1, 2017, a certificate of registration shall automatically be renewed, subject to revocation as provided by the Act, for an additional 1 year from the date of its expiration unless otherwise notified by the Department as provided by subsection (i).*
- i) *When Beginning January 1, 2015, when* *a taxpayer to whom a certificate of registration is issued under the Act is in default to the State of Illinois for delinquent returns or for moneys due under the Act or any other State tax law or municipal or county ordinance administered or enforced by the Department, the Department shall, not less than 60 days before the expiration of the certificate of registration, give notice to the taxpayer to whom the certificate was issued of the account period of the delinquent returns, the amount of tax, penalty and interest*

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due and owing from the taxpayer, and that the certificate of registration shall not be automatically renewed upon its expiration date unless the taxpayer, on or before the date of expiration, has filed and paid the delinquent returns or paid the defaulted amount in full. Upon expiration of a certificate of registration (including all sub-certificates of registration, if any, issued under the certificate), the Department may post notice at the place or places of business, at the front entrance and on the front windows, to which the expired certificate applied, stating that the certificate of registration has expired and that it is unlawful for any person to engage in the business of selling tangible personal property at retail in this State without an active certificate of registration issued by the Department (see Illustration D).

- j) *The Department may, in its discretion, approve renewal by an applicant who is in default if, at the time of application for renewal, the applicant files all of the delinquent returns or pays to the Department the percentage of the defaulted amount as may be determined by the Department and agrees in writing to waive all limitations upon the Department for collection of the remaining defaulted amount to the Department over a period not to exceed 5 years from the date of renewal of the certificate; however, no renewal application submitted by an applicant who is in default shall be approved if the immediately preceding renewal by the applicant was conditioned upon the installment payment agreement described in this Section. The payment agreement shall be in addition to, and not in lieu of, the security required by this Section of a taxpayer who is no longer considered a continuous compliance taxpayer. The execution of the payment agreement as provided in the Act shall not toll the accrual of interest at the statutory rate. (Section 2a of the Act)*

(Source: Amended at 46 Ill. Reg. _____, effective _____)

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- 1) Heading of the Part: Cannabis Cultivation Privilege Tax Law
- 2) Code Citation: 86 Ill. Adm. Code 422
- 3) Section Number: 422.125 Proposed Action: Amendment
- 4) Statutory Authority: Implementing the Cannabis Cultivation Privilege Tax Law [410 ILCS 705/Art. 60] and authorized by Section 60-45 of the Cannabis Cultivation Privilege Tax Law.
- 5) A Complete Description of the Subjects and Issues Involved: It is unlawful for any cultivator of cannabis to engage in the business of selling cannabis to cannabis business establishments in this State without a certificate of registration from the Department of Revenue. Every cultivator and craft grower subject to the tax under the Cannabis Cultivation Privilege Tax Law shall apply to the Department for a certificate of registration under the Law. All applications for registration under the Law shall be made by electronic means. [35 ILCS 705/60-15]. An applicant for a certificate of registration that is in default for moneys due the Department of Revenue will be denied a certificate of registration to do business. The rule amends Section 422.125 to reflect a change to Section 2505-380 of the Department of Revenue Law of the Civil Administrative Code of Illinois [20 ILCS 2505] made by P.A. 102-40, effective June 25, 2021. In determining whether a person is in default for moneys due, the Department shall include only amounts established as a final liability within the 23 years prior to the date of the Department's notice of denial of a certificate of registration. Prior to the enactment of P.A. 102-40, the lookback period was 20 years.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this proposed rulemaking replace an emergency rule currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this proposed rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part? No

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- 11) Statement of Statewide Policy Objectives: These rules do not create or enlarge a State mandate as described in Section 3(b) of the State Mandates Act.
- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Alexis K. Overstreet
Illinois Department of Revenue
Legal Services Office
101 West Jefferson
Springfield, Illinois 62794

(217) 782-2844
- 13) Initial Regulatory Flexibility Analysis:
 - A) Types of small businesses, small municipalities and not for profit corporations affected: Any applicant, regardless of size, applying for a certificate of registration to engage in the business of selling cannabis to cannabis business establishments in this State that is in default for moneys due the Department of Revenue will be impacted by the amendment.
 - B) Reporting, bookkeeping or other procedures required for compliance: Simple computer skills are required of persons applying for a certificate of registration with the Department using the Department's website My Tax Illinois.
 - C) Types of professional skills necessary for compliance: Simple book and record keeping skills are required.
- 14) Small Business Impact Analysis:
 - A) Types of businesses subject to the proposed rule:

11 Agriculture, Forestry, Fishing and Hunting
31-33 Manufacturing
42 Wholesale Trade

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B) Categories that the agency reasonably believes the rulemaking will impact, including:

- ii. regulatory requirements;
- viii. record keeping

15) Regulatory Agenda on which this rulemaking was summarized: July 2022

The full text of the Proposed Amendment begins on the next page:

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NOTICE OF PROPOSED AMENDMENT

TITLE 86: REVENUE

CHAPTER I: DEPARTMENT OF REVENUE

PART 422

CANNABIS CULTIVATION PRIVILEGE TAX

Section

422.100	Nature of the Tax
422.105	Definitions
422.110	Tax Imposed
422.115	Returns and Payment of Tax
422.120	Infuser Information Returns and Books and Records
422.125	Registration of Cultivators
422.130	Revocation of Certificate of Registration
422.135	Books and Records
422.140	Invoices Issued by a Cultivator
422.145	Penalties and Interest
422.150	Administration and Enforcement

AUTHORITY: Implementing the Cannabis Cultivation Privilege Tax Law [410 ILCS 705/Art. 60] and authorized by Section 60-45 of the Cannabis Cultivation Privilege Tax Law.

SOURCE: Emergency rule adopted at 44 Ill. Reg. 594, effective December 27, 2019, for a maximum of 180 days; adopted at 44 Ill. Reg. 10732, effective June 2, 2020; amended at 46 Ill. Reg. _____, effective _____.

Section 422.125 Registration of Cultivators

- a) It shall be unlawful for any cultivator to engage in the business of selling cannabis to cannabis business establishments in this State without a certificate of registration from the Department. *Every cultivator and craft grower subject to the Tax under the Law shall apply to the Department for a certificate of registration under the Law. All applications for registration under the Law shall be made by electronic means.* [35 ILCS 705/60-15]
- b) Each application shall be signed and verified and shall state:
 - 1) the name and social security number of the applicant;

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- 2) the address of the cultivator's principal place of business;
 - 3) the address of the place of business from which the cultivator engages in the business of selling cannabis in this State and the addresses of all other places of business, if any (enumerating such addresses, if any, in a separate list attached to and made a part of the application) from which the cultivator engages in the business of selling cannabis in this State;
 - 4) the name and address of the person or persons who will be responsible for filing returns and payment of taxes due under the Law (see 35 ILCS 735/3-7);
 - 5) in the case of a publicly traded corporation, the name and title of the Chief Financial Officer, Chief Operating Officer, and any other officer or employee with responsibility for preparing Tax returns under the Law; and, in the case of all other corporations, the name, title, and social security number of each corporate officer;
 - 6) in the case of a limited liability company, the name, social security number, and FEIN of each manager and member; and
 - 7) any other information as the Department may reasonably require.
- c) Upon completion, in proper form, of the application for certificate of registration, the Department shall issue to the applicant a certificate of registration that shall permit the person to whom it is issued to engage in business as a cultivator of cannabis in this State. If an applicant engages in the business of cultivating cannabis at another location in this State, the Department shall furnish him or her with a sub-certificate of registration for that place of business, and the applicant shall display the appropriate sub-certificate of registration at that place of business. The sub-certificate of registration shall bear the same registration number as that appearing upon the certificate of registration to which the sub-certificate relates. *No certificate of registration shall be issued under the Law unless the applicant has obtained a license from the Department of Agriculture under the Act.* [35 ILCS 705/60-15]
- d) A certificate of registration shall automatically be renewed, subject to revocation as provided by the Law and Section 422.130, for an additional 1 year from the

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date of its expiration, unless otherwise notified by the Department as provided by this Section.

- e) The Department may require an applicant for a certificate of registration, at the time of filing the application, to furnish a bond. No certificate of registration under the Law will be issued by the Department until the applicant provides the Department with satisfactory security, if required.
- f) *The Department may refuse to issue, reissue, or renew a certificate of registration authorized to be issued by the Department if a person who is named as the owner, a partner, a corporate officer, or, in the case of a limited liability company, a manager or member, of the applicant on the application for the certificate of registration is or has been named as the owner, a partner, a corporate officer, or, in the case of a limited liability company, a manager or member, on the application for the certificate of registration of a person that is in default for moneys due under the Law or any other tax or fee Act administered by the Department. For purposes of this Section only, in determining whether a person is in default for moneys due, the Department shall include only amounts established as a final liability within the ~~23~~20 years prior to the date of the Department's notice of refusal to issue or reissue the certificate of registration, permit, or license. [20 ILCS 2505/2505-380(b)]*
- g) When a taxpayer to whom a certificate of registration is issued under the Law is in default to the State of Illinois for delinquent returns or for moneys due under the Law or any other State tax law or municipal or county ordinance administered or enforced by the Department, the Department shall, not less than 60 days before the expiration of the certificate of registration, give notice to the taxpayer to whom the certificate was issued:
 - 1) of the account period of the delinquent returns;
 - 2) of the amount of tax, penalty and interest due and owing from the taxpayer; and
 - 3) that the certificate of registration shall not be automatically renewed upon its expiration date unless the taxpayer, on or before the date of expiration, has filed and paid the delinquent returns or paid the defaulted amount in full.

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- h) The Department may, in its discretion, approve renewal by a taxpayer who is in default if, at the time of renewal, the taxpayer files all of the delinquent returns or pays to the Department the percentage of the defaulted amount as may be determined by the Department and agrees in writing to a payment plan for paying the balance of the defaulted amount.
- i) Any person aggrieved by any decision of the Department under this Section may, within 20 days after notice of the decision, protest and request a hearing. After receipt of the request for a hearing, the Department shall give notice to the person of the time and place fixed for the hearing, shall hold a hearing, and shall issue its final administrative decision in the matter to the person. In the absence of a protest within 20 days, the Department's decision shall become final without any further determination being made or notice given.
- j) The Department shall notify the Department of Agriculture upon a decision under the Law not to issue, reissue or renew a certificate of registration to a cultivator.

(Source: Amended at 46 Ill. Reg. _____, effective _____)

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NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Cannabis Purchaser Excise Tax
- 2) Code Citation: 86 Ill. Adm. Code 423
- 3) Section Number: 423.135 Proposed Action: Amendment
- 4) Statutory Authority: Implementing Article 65 of the Cannabis Regulation and Tax Act (Cannabis Purchaser Excise Tax Law) [410 ILCS 705] and authorized by Section 65-50 of the Cannabis Purchaser Excise Tax Law.
- 5) A Complete Description of the Subjects and Issues Involved: It is unlawful for any cannabis retailer to engage in the business of selling cannabis at retail in this State without a certificate of registration from the Department of Revenue. Every cannabis retailer subject to the Tax under the Cannabis Purchaser Excise Tax Law shall apply to the Department for a certificate of registration under the Law. All applications for registration under the Law shall be made by electronic means. [410 ILCS 705/65-20]. An applicant for a certificate of registration that is in default for moneys due the Department of Revenue will be denied a certificate of registration to do business. The rule amends Section 423.135 to reflect a change to Section 2505-380 of the Department of Revenue Law of the Civil Administrative Code of Illinois [20 ILCS 2505] made by P.A. 102-40, effective June 25, 2021. In determining whether a person is in default for moneys due, the Department shall include only amounts established as a final liability within the 23 years prior to the date of the Department's notice of denial of a certificate of registration. Prior to the enactment of P.A. 102-40, the lookback period was 20 years.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this proposed rulemaking replace an emergency rule currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this proposed rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part? No
- 11) Statement of Statewide Policy Objectives: These rules do not create or enlarge a State mandate as described in Section 3(b) of the State Mandates Act.

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- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Alexis K. Overstreet
Illinois Department of Revenue
Legal Services Office
101 West Jefferson
Springfield, Illinois 62794

(217) 782-2844

- 13) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit corporations affected: Any applicant, regardless of size, applying for a certificate of registration that is in default for moneys due the Department of Revenue will be impacted by the amendment.
- B) Reporting, bookkeeping or other procedures required for compliance: Simple computer skills are required of persons applying for a certificate of registration with the Department using the Department's website My Tax Illinois.
- C) Types of professional skills necessary for compliance: Simple book and record keeping skills are required.

- 14) Small Business Impact Analysis:

- A) Types of businesses subject to the proposed rule:

44-45 Retail Trade

- B) Categories that the agency reasonably believes the rulemaking will impact, including:

- ii. regulatory requirements;
viii. record keeping

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15) Regulatory Agenda on which this rulemaking was summarized: July 2022

The full text of the Proposed Amendment begins on the next page:

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TITLE 86: REVENUE

CHAPTER I: DEPARTMENT OF REVENUE

PART 423

CANNABIS PURCHASER EXCISE TAX

Section

423.100	Nature of the Tax
423.105	Definitions
423.110	Tax Imposed
423.115	Bundling of Taxable and Nontaxable Items; Prohibition; Taxation
423.120	Collection of Tax
423.125	Tax Collected as a Debt Owed the State
423.130	Return and Payment of Tax by Cannabis Retailer
423.135	Registration of Cannabis Retailers
423.140	Revocation of Certificate of Registration
423.145	Books and Records
423.150	Arrest; Search and Seizure Without a Warrant
423.155	Seizure and Forfeiture
423.160	Search Warrant; Issuance and Return; Process; Confiscation of Cannabis; Forfeitures
423.165	Violations and Penalties; Interest
423.170	Cannabis Retailers; Purchase and Possession of Cannabis
423.175	Administration and Enforcement

AUTHORITY: Implementing Article 65 of the Cannabis Regulation and Tax Act (Cannabis Purchaser Excise Tax Law) [410 ILCS 705] and authorized by Section 65-50 of the Cannabis Purchaser Excise Tax Law.

SOURCE: Emergency rule adopted at 44 Ill. Reg. 612, effective December 27, 2019, for a maximum of 180 days; adopted at 44 Ill. Reg. 10751, effective June 2, 2020; amended at 45 Ill. Reg. 4124, effective March 9, 2021; amended at 46 Ill. Reg. _____, effective _____.

Section 423.135 Registration of Cannabis Retailers

- a) It shall be unlawful for any cannabis retailer to engage in the business of selling cannabis at retail in this State without a certificate of registration from the Department. *Every cannabis retailer subject to the Tax under the Law shall apply to the Department for a certificate of registration under the Law. All applications*

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for registration under the Law shall be made by electronic means. [410 ILCS 705/65-20]

- b) Each application shall be signed and verified and shall state:
- 1) the name and social security number of the applicant;
 - 2) the address of the cannabis retailer's principal place of business;
 - 3) the address of the place of business from which the cannabis retailer engages in the business of selling cannabis at retail in this State and the addresses of all other places of business, if any (enumerating such addresses, if any, in a separate list attached to and made a part of the application) from which the cannabis retailer engages in the business of selling cannabis at retail in this State;
 - 4) the name and address of the person or persons who will be responsible for filing returns and payment of Taxes due (see 35 ILCS 735/3-7);
 - 5) in the case of a publicly traded corporation, the name and title of the Chief Financial Officer, Chief Operating Officer, and any other officer or employee with responsibility for preparing Tax returns; and, in the case of all other corporations, the name, title, and social security number of each corporate officer;
 - 6) in the case of a limited liability company, the name, social security number, and FEIN of each manager and member; and
 - 7) any other information as the Department may reasonably require.
- c) Upon completion, in proper form, of the application for certificate of registration, the Department will issue to the applicant a certificate of registration that shall permit the person to whom it is issued to engage in the business as a retailer of cannabis in this State. If an applicant engages in the business of selling cannabis at retail at another location in this State, the Department will furnish him or her with a sub-certificate of registration for that place of business, and the applicant shall display the appropriate sub-certificate of registration at that place of business. The sub-certificate of registration will bear the same registration number as that appearing upon the certificate of registration to which the sub-

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certificate relates. *No certificate of registration shall be issued under the Law unless the applicant has obtained a license from the Department of Financial and Professional Regulation under the Act.* [35 ILCS 705/65-20]

- d) A certificate of registration shall automatically be renewed, subject to revocation as provided by the Law and Section 423.140, for an additional 1 year from the date of its expiration, unless otherwise notified by the Department as provided by this Section.
- e) The Department may require an applicant for a certificate of registration to furnish a bond at the time of filing the application. The certificate of registration will not be issued by the Department until the applicant provides the Department with satisfactory security, if required.
- f) *The Department may refuse to issue, reissue, or renew a certificate of registration authorized to be issued by the Department if a person who is named as the owner, a partner, a corporate officer, or, in the case of a limited liability company, a manager or member, of the applicant on the application for the certificate of registration is or has been named as the owner, a partner, a corporate officer, or, in the case of a limited liability company, a manager or member, on the application for the certificate of registration of a person that is in default for moneys due under the Law or any other tax or fee Act administered by the Department. For purposes of this Section only, in determining whether a person is in default for moneys due, the Department will include only amounts established as a final liability within the ~~23~~²⁰ years prior to the date of the Department's notice of refusal to issue or reissue the certificate of registration, permit, or license.* [20 ILCS 2505/2505-380(b)]
- g) When a taxpayer to whom a certificate of registration is issued under the Law is in default to the State of Illinois for delinquent returns or for moneys due under the Law or any other State tax law or municipal or county ordinance administered or enforced by the Department, the Department shall, not less than 60 days before the expiration of the certificate of registration, give notice to the taxpayer to whom the certificate was issued:
 - 1) of the account period of the delinquent returns;
 - 2) of the amount of Tax, penalty and interest due and owing from the taxpayer; and

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- 3) that the certificate of registration shall not be automatically renewed upon its expiration date unless the taxpayer, on or before the date of expiration, has filed and paid the delinquent returns or paid the defaulted amount in full.
- h) The Department may, in its discretion, approve renewal by a taxpayer who is in default if, at the time of renewal, the taxpayer files all of the delinquent returns or pays to the Department the percentage of the defaulted amount as may be determined by the Department and agrees in writing to a payment plan for paying the balance of the defaulted amount.
- i) Any person aggrieved by any decision of the Department under this Section may, within 20 days after notice of the decision, protest and request a hearing. After receipt of the request for a hearing, the Department will give notice to the person of the time and place fixed for the hearing, will hold a hearing, and will issue its final administrative decision in the matter to the person. In the absence of a protest within 20 days, the Department's decision will become final without any further determination being made or notice given.
- j) The Department will notify the Department of Financial and Professional Regulation upon a decision under the Law not to issue, reissue or renew a certificate of registration to a cannabis retailer.

(Source: Amended at 46 Ill. Reg. _____, effective _____)

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NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Medical Cannabis Cultivation Privilege Tax Law
- 2) Code Citation: 86 Ill. Adm. Code 429
- 3) Section Number: 429.115 Proposed Action:
Amendment
- 4) Statutory Authority: Implementing the Medical Cannabis Cultivation Privilege Tax Law [410 ILCS 130/190 through 215] and authorized by Section 215 of the Medical Cannabis Cultivation Privilege Tax Law [410 ILCS 130].
- 5) A Complete Description of the Subjects and Issues Involved: It is unlawful for any cultivator of cannabis to engage in the business of selling cannabis to cannabis business establishments in this State without a certificate of registration from the Department of Revenue. Every person subject to the tax under the Medical Cannabis Cultivation Privilege Tax Law shall apply to the Department for a certificate of registration under this Law [410 ILCS 130/205(a)]. An applicant for a certificate of registration that is in default for moneys due the Department of Revenue will be denied a certificate of registration to do business. The rule amends Section 429.115 to reflect a change to Section 2505-380 of the Department of Revenue Law of the Civil Administrative Code of Illinois [20 ILCS 2505] made by P.A. 102-40, effective June 25, 2021. In determining whether a person is in default for moneys due, the Department shall include only amounts established as a final liability within the 23 years prior to the date of the Department's notice of denial of a certificate of registration. Prior to the enactment of P.A. 102-40, the lookback period was 20 years.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this rulemaking replace an emergency rule currently in effect? No
- 8) Does this rule contain an automatic repeal date? No
- 9) Does this rulemaking contain incorporations by reference? No
- 10) Are there other rulemakings pending on this Part? No
- 11) Statement of Statewide Policy Objective: These rules do not create or enlarge a State mandate as described in Section 3(b) of the State Mandates Act.

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- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Alexis K. Overstreet
Illinois Department of Revenue
Legal Services Office
101 West Jefferson
Springfield, Illinois 62794

(217) 782-2844

- 13) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit corporations affected: Any applicant, regardless of size, applying for a certificate of registration that is in default for moneys due the Department of Revenue will be impacted by the amendment.
- B) Reporting, bookkeeping or other procedures required for compliance: Simple computer skills are required of persons applying for a certificate of registration with the Department using the Department's website My Tax Illinois. Applicants have the choice of completing the registration form and mailing it to the Department.
- C) Types of professional skills necessary for compliance: Simple book and record keeping skills are required.

- 14) Small Business Impact Analysis:

- A) Types of businesses subject to the proposed rule:
- 11 Agriculture, Forestry, Fishing and Hunting
31-33 Manufacturing
42 Wholesale Trade
- B) Categories that the agency reasonably believes the rulemaking will impact, including:

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- ii. regulatory requirements;
- viii. record keeping

15) Regulatory Agenda on which this rulemaking was summarized: July 2022

The full text of the Proposed Amendment begins on the next page:

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NOTICE OF PROPOSED AMENDMENT

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUEPART 429
MEDICAL CANNABIS CULTIVATION PRIVILEGE TAX LAW

Section

429.105	Definitions
429.110	Nature and Rate of the Tax
429.115	Registration
429.120	Revocation of Certificate of Registration
429.125	Returns
429.130	Claims and Credit Memoranda
429.135	Books and Records
429.140	Penalties and Interest
429.145	Department's Authority to Administer the Law

AUTHORITY: Implementing the Medical Cannabis Cultivation Privilege Tax Law [410 ILCS 130/190 through 215] and authorized by Section 215 of the Medical Cannabis Cultivation Privilege Tax Law [410 ILCS 130].

SOURCE: Adopted at 38 Ill. Reg. 17084, effective July 25, 2014; emergency amendment at 40 Ill. Reg. 3305, effective February 3, 2016, for a maximum of 150 days; amended at 40 Ill. Reg. 9222, effective June 24, 2016; amended at 44 Ill. Reg. 10802, effective June 2, 2020; amended at 46 Ill. Reg. _____, effective _____.

Section 429.115 Registration

- a) It is unlawful for any person to engage in the business of cultivating medical cannabis in this State without a certificate of registration from the Department.
- b) *Every person subject to the tax under the Law shall apply to the Department (on a form prescribed and furnished by the Department) for a certificate of registration under this Law. Application for a certificate of registration shall be made to the Department on forms furnished by the Department. [410 ILCS 130/205(a)]*
- c) *The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act [35 ILCS 120] shall permit a person to engage in a business of cultivating medical cannabis under the Law without registering*

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separately with the Department [410 ILCS 130/205(a)]. If a retailer holding a certificate of registration under the Retailers' Occupation Tax Act engages in the business of cultivating medical cannabis at another location in this State, *the Department shall furnish him or her with a sub-certificate of registration for that place of business, and the applicant shall display the appropriate sub-certificate of registration at that place of business. The sub-certificate of registration shall bear the same registration number as that appearing upon the certificate of registration to which the sub-certificate relates.* [35 ILCS 120/2a] A certificate of registration or sub-certificate of registration issued under the Retailers' Occupation Tax Act waives the registration requirements process under subsection (d). However, the Department may require the retailer to provide such other information as the Department may reasonably require to administer and enforce the provisions of the Law. A retailer may not engage in the business of cultivating medical cannabis until he or she is issued a certificate of registration under subsection (f).

- d) Each application shall be signed and verified and shall state:
- 1) the name and social security number of the applicant;
 - 2) the address of his or her principal place of business;
 - 3) the address of the place of business from which he or she engages in the business of cultivating medical cannabis in this State and the addresses of all other places of business, if any (enumerating such addresses, if any, in a separate list attached to and made a part of the application), from which he or she engages in the business of cultivating medical cannabis in this State;
 - 4) the name and address of the person or persons who will be responsible for filing returns and payment of taxes due under the Law;
 - 5) in the case of a publicly traded corporation, the name and title of the Chief Financial Officer, Chief Operating Officer, and any other officer or employee with responsibility for preparing tax returns under the Law and, in the case of all other corporations, the name, title, and social security number of each corporate officer;

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- 6) in the case of a limited liability company, the name, social security number, and FEIN of each manager and member; and
 - 7) such other information as the Department may reasonably require.
- e) The Department may, in accordance with Section 2a of the Retailers' Occupation Tax Act, require an applicant for a certificate of registration under subsection (d), at the time of filing the application, to furnish a bond. No certificate of registration under the Law will be issued by the Department until the applicant provides the Department with satisfactory security, if required.
- f) Upon receipt of the application for certificate of registration in proper form, and upon approval by the Department of the security furnished by the applicant, if required, the Department will issue to the applicant a certificate of registration that shall permit the person to whom it is issued to engage in the business of cultivating medical cannabis in this State at the location identified on the certificate, and the certificate of registration shall be conspicuously displayed at the location. No certificate of registration issued to an applicant shall be valid after the expiration of 1 year from the date of its issuance or last renewal. A certificate of registration shall be renewed automatically, subject to revocation as provided by the Law, for an additional 1 year from the date of its expiration, unless otherwise notified by the Department as provided by this Section. For retailers possessing a certificate of registration under the Retailers' Occupation Tax Act, after review of the certificate of registration issued under the Retailers' Occupation Tax Act, the issuance of a sub-certificate of registration, if necessary, and receipt of any additional information the Department may reasonably require, the Department will issue to the applicant a certificate of registration under the Law that shall permit the person to whom it is issued to engage in the business of cultivating medical cannabis in this State at the location identified on the certificate, and the certificate of registration shall be conspicuously displayed at that location. A certificate of registration issued to a retailer shall be valid until the expiration of the certificate of registration issued to the retailer under the Retailers' Occupation Tax Act. A cultivation center must also possess a Cultivation Center License issued by the Illinois Department of Agriculture for the location prior to commencement of any activities. (See 8 Ill. Adm. Code 1000.100.)
- g) Any person aggrieved by any decision of the Department under this Section may, within 20 days after notice of the decision, protest and request a hearing. After

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receipt of the request for a hearing, the Department shall give notice to the person of the time and place fixed for the hearing, shall hold a hearing, and shall issue its final administrative decision in the matter to the person. In the absence of a protest within 20 days, the Department's decision shall become final without any further determination being made or notice given.

- h) *The Department may refuse to issue, reissue, or renew a certificate of registration authorized to be issued by the Department if a person who is named as the owner, a partner, a corporate officer, or, in the case of a limited liability company, a manager or member, of the applicant on the application for the certificate of registration is, or has been, named as the owner, a partner, a corporate officer, or, in the case of a limited liability company, a manager or member, on the application for the certificate of registration of a person that is in default for moneys due under the Law or any other tax or fee Act administered by the Department. For purposes of this Section only, in determining whether a person is in default for moneys due, the Department shall include only amounts established as a final liability within the ~~23~~20 years prior to the date of the Department's notice of refusal to issue or reissue the certificate of registration, permit, or license. [20 ILCS 2505/2505-380(b)]*

(Source: Amended at 46 Ill. Reg. _____, effective _____)

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- 1) Heading of the Part: Illinois Hydraulic Fracturing Tax Act
- 2) Code Citation: 86 Ill. Adm. Code 475
- 3) Section Number: 475.160 Proposed Action:
Amendment
- 4) Statutory Authority: Implementing the Illinois Hydraulic Fracturing Act [35 ILCS 450/2-65].
- 5) A Complete Description of the Subjects and Issues Involved: It is unlawful for any person subject to the hydraulic fracturing tax to engage in the business as a purchaser of oil and gas in this State without a certificate of registration from the Department of Revenue. Every person subject to the tax under the Illinois Hydraulic Fracturing Tax Act shall apply to the Department for a certificate of registration under this Law [35 ILCS 450/2-35]. An applicant for a certificate of registration that is in default for moneys due the Department of Revenue will be denied a certificate of registration to do business. The rule amends Section 475.160 to reflect a change to Section 2505-380 of the Department of Revenue Law of the Civil Administrative Code of Illinois [20 ILCS 2505] made by P.A. 102-40, effective June 25, 2021. In determining whether a person is in default for moneys due, the Department shall include only amounts established as a final liability within the 23 years prior to the date of the Department's notice of denial of a certificate of registration. Prior to the enactment of P.A. 102-40, the lookback period was 20 years.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this rulemaking replace an emergency rule currently in effect? No
- 8) Does this rule contain an automatic repeal date? No
- 9) Does this proposed rulemaking contain incorporations by reference? No
- 10) Are there other rulemakings pending on this Part? No
- 11) Statement of Statewide Policy Objective: These rules do not create or enlarge a State mandate as described in Section 3(b) of the State Mandates Act.

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- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:
- Alexis K. Overstreet
Illinois Department of Revenue
Legal Services Office
101 West Jefferson
Springfield, Illinois 62794
- (217) 782-2844
- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not for profit corporations affected: Any applicant, regardless of size, applying for a certificate of registration that is in default for moneys due the Department of Revenue will be impacted by the amendment.
- B) Reporting, bookkeeping or other procedures required for compliance: Simple computer skills are required of persons applying for a certificate of registration with the Department using the Department's website My Tax Illinois. Applicants have the choice of completing the registration form and mailing it to the Department.
- C) Types of professional skills necessary for compliance: Simple book and record keeping skills are required.
- 14) Small Business Impact Analysis:
- A) Types of businesses subject to the proposed rule:
- 21 Mining
42 Wholesale Trade
- B) Categories that the agency reasonably believes the rulemaking will impact, including:
- ii. regulatory requirements;

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viii. record keeping

15) Regulatory Agenda on which this rulemaking was summarized: July 2022

The full text of the Proposed Amendment begins on the next page:

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUEPART 475
ILLINOIS HYDRAULIC FRACTURING TAX ACT

Section	
475.100	Nature of the Tax
475.105	Definitions
475.110	Tax Imposed
475.115	Average Daily Production for Wells or Production Units Subject to Tax
475.120	Exemptions from Tax
475.125	Taxable Value of Oil and Gas
475.130	Withholding of Tax
475.135	Payment of Tax
475.140	Returns
475.145	Claims and Credit Memoranda
475.150	Books and Records
475.160	Registration of Purchasers and Operators Responsible for Withholding and Remitting Tax
475.165	Transporters of Oil and Gas
475.170	Local Workforce Tax Rate Reduction
475.175	Penalties and Interest; Hearings
475.180	Incorporation by Reference

AUTHORITY: Implementing the Illinois Hydraulic Fracturing Tax Act [35 ILCS 450/2-65].

SOURCE: Adopted at 42 Ill. Reg. 20127, effective October 25, 2018; amended at 46 Ill. Reg. _____, effective _____.

Section 475.160 Registration of Purchasers and Operators Responsible for Withholding and Remitting Tax

- a) *A person who engages in business as a purchaser of oil or gas in this State subject to the tax imposed by the Tax Act shall register with the Department. Application for a certificate of registration shall be made to the Department upon forms furnished by the Department and shall contain any reasonable information the Department may require. Upon receipt of the application for a certificate of registration in proper form, the Department shall issue to the applicant a*

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certificate of registration. [35 ILCS 450/2-35] A first purchaser does not have any obligation to register with the Department until it begins to purchase oil or gas from a well on a production unit in this State permitted, or required to be permitted, under the Regulatory Act or is required to withhold and remit tax because the operator fails to provide a properly completed and executed certification under Section 475.130(b)(2).

- b) *An operator required to file a return and pay the tax under this Part shall register with the Department. Application for a certificate of registration shall be made to the Department upon forms furnished by the Department and shall contain any reasonable information the Department may require. Upon receipt of the application for a certificate of registration in proper form, the Department shall issue to the applicant a certificate of registration.* [35 ILCS 450/2-50(f)]
- c) *The Department has the power, after 20 days ~~notice~~notice and an opportunity for a hearing, to revoke a certificate of registration issued by the Department if the holder of the certificate of registration fails to file a return, or to pay the tax, fee, penalty, or interest shown in a filed return, or to pay any final assessment of tax, fee, penalty, or interest, as required by the Tax Act or any other tax or fee Act administered by the Department* [20 ILCS 2505/2505-380(a)].
- d) *The Department may refuse to issue a certificate of registration authorized to be issued by the Department if a person who is named as the owner, a partner, a corporate officer, or, in the case of a limited liability company, a manager or member, of the applicant on the application for the certificate of registration is or has been named as the owner, a partner, a corporate officer, or, in the case of a limited liability company, a manager or member, on the application for the certificate of registration of a person that is in default for moneys due under the Tax Act or any other tax or fee Act administered by the Department. For purposes of this subsection only, in determining whether a person is in default for moneys due, the Department shall include only amounts established as a final liability within the ~~23~~20 years prior to the date of the Department's notice of refusal to issue the certificate of registration. For purposes of this Section, "person" means any natural individual, firm, partnership, association, joint stock company, joint adventure, public or private corporation, or limited liability company, or a receiver, executor, trustee, guardian or other representative appointed by order of any court.* [20 ILCS 2505/2505-380(b)]

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- e) Each application for a certificate of registration filed pursuant to subsections (a) and (b) shall be signed and verified and shall state:
- 1) the name and social security number or FEIN of the applicant;
 - 2) the address of his or her principal place of business;
 - 3) the address of the place of business (excluding the addresses of wells and production units) from which he or she engages in the business of purchasing oil or gas or conducting operations in this State;
 - 4) the name and address of the person or persons who will be responsible for filing returns and payment of taxes due under the Tax Act;
 - 5) in the case of a publicly traded corporation, the FEIN of the corporation, and the name and title of the Chief Financial Officer, Chief Operating Officer, and any other officer or employee with responsibility for preparing tax returns under the Tax Act; and, in the case of all other corporations, the FEIN of the corporation and the name, title, and social security number of each corporate officer;
 - 6) in the case of a limited liability company, the name, social security number or FEIN of each manager and member; and
 - 7) in the case of a partnership, the name, title, social security number or FEIN of each general partner and each limited partner, if any.

(Source: Amended at 46 Ill. Reg. _____, effective _____)

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NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Telecommunications Excise Tax
- 2) Code Citation: 86 Ill. Adm. Code 495
- 3) Section Number: 495.111 Proposed Action:
Amendment
- 4) Statutory Authority: Implementing the Telecommunications Excise Tax Act [35 ILCS 630] and authorized by Section 17 of the Telecommunications Excise Tax Act [35 ILCS 630/17].
- 5) A Complete Description of the Subjects and Issues Involved: It is unlawful for any person to engage in the business of making sales at retail of telecommunications in this State without a certificate of registration from the Department of Revenue (86 Ill. Adm. Code 495.111). An applicant for a certificate of registration that is in default for moneys due the Department of Revenue will be denied a certificate of registration to do business. The rule amends Section 495.111 to reflect a change to Section 2505-380 of the Department of Revenue Law of the Civil Administrative Code of Illinois [20 ILCS 2505] made by P.A. 102-40, effective June 25, 2021. In determining whether a person is in default for moneys due, the Department shall include only amounts established as a final liability within the 23 years prior to the date of the Department's notice of denial of a certificate of registration. Prior to the enactment of P.A. 102-40, the lookback period was 20 years.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this rulemaking replace an emergency rule currently in effect? No
- 8) Does this rule contain an automatic repeal date? No
- 9) Does this rulemaking contain incorporations by reference? No
- 10) Are there other rulemakings pending on this Part? No
- 11) Statement of Statewide Policy Objective: These rules do not create or enlarge a State mandate as described in Section 3(b) of the State Mandates Act.

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- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Alexis K. Overstreet
Illinois Department of Revenue
Legal Services Office
101 West Jefferson
Springfield, Illinois 62794

(217) 782-2844

- 13) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit corporations affected: Any applicant, regardless of size, applying for a certificate of registration that is in default for moneys due the Department of Revenue will be impacted by the amendment.
- B) Reporting, bookkeeping or other procedures required for compliance: Simple computer skills are required of persons applying for a certificate of registration with the Department using the Department's website My Tax Illinois. Applicants have the choice of completing the registration form and mailing it to the Department.
- C) Types of professional skills necessary for compliance: Simple book and record keeping skills are required.

- 14) Small Business Impact Analysis:

- A) Types of businesses subject to the proposed rule:

22 Utilities
42 Wholesale Trade
44-45 Retail Trade
51 Information

- B) Categories that the agency reasonably believes the rulemaking will impact, including:

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- ii. regulatory requirements;
- viii. record keeping

15) Regulatory Agenda on which this rulemaking was summarized: July 2022

The full text of the Proposed Amendment begins on the next page:

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUEPART 495
TELECOMMUNICATIONS EXCISE TAX

Section

495.100	Meaning of "Gross Charges"
495.105	Exemptions
495.110	Retailers
495.111	Registration of Retailers
495.112	Revocation of Certificate of Registration
495.115	Interstate
495.120	Mobile Operations – Service Address
495.125	Responsibility for Accounting and Payment of Tax
495.130	Credits
495.135	Tax Returns – When Due – Contents
495.140	Imposition of Telecommunications Excise Tax

AUTHORITY: Implementing the Telecommunications Excise Tax Act [35 ILCS 630] and authorized by Section 17 of the Telecommunications Excise Tax Act [35 ILCS 630/17].

SOURCE: Adopted at 14 Ill. Reg. 11321, effective July 1, 1990; amended at 21 Ill. Reg. 13658, effective September 29, 1997; amended at 22 Ill. Reg. 11886, effective June 29, 1998; amended at 24 Ill. Reg. 12082, effective July 28, 2000; amended at 25 Ill. Reg. 197, effective December 26, 2000; amended at 25 Ill. Reg. 5034, effective March 19, 2001; amended at 27 Ill. Reg. 9614, effective June 13, 2003; amended at 42 Ill. Reg. 19044, effective October 3, 2018; amended at 45 Ill. Reg. 14494, effective November 2, 2021; amended at 46 Ill. Reg. _____, effective _____.

Section 495.111 Registration of Retailers

- a) Every retailer shall apply to the Department for a certificate of registration. The application to register must be made on a form prescribed and furnished by the Department for that purpose. Applications to register may be found and submitted electronically on the Department's website at www.tax.illinois.gov.
- b) Each application shall be signed and verified and shall state:

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- 1) the name and social security number of the applicant;
 - 2) the address of the retailer's principal place of business;
 - 3) the address of the place of business from which the retailer engages in the business of selling telecommunications in this State and the addresses of all other places of business, if any (enumerating such addresses, if any, in a separate list attached to and made a part of the application) from which the retailer engages in the business of selling telecommunications in this State;
 - 4) the name and address of the person or persons who will be responsible for filing returns and payment of taxes due under the Act;
 - 5) in the case of a publicly traded corporation, the name and title of the Chief Financial Officer, Chief Operating Officer, and any other officer or employee with responsibility for preparing tax returns under the Act; and, in the case of all other corporations, the name, title, and social security number of each corporate officer; and
 - 6) in the case of a limited liability company, the name, social security number, and FEIN of each manager and member.
- c) Upon completion of the form described in subsection (a), the Department shall issue to the applicant a certificate of registration that shall permit the person to whom it is issued to engage in business as a retailer of telecommunications in this State. If an applicant engages in the business of telecommunications at another location in this State, the Department shall furnish the applicant with a sub-certificate of registration for that place of business, and the applicant shall display the appropriate sub-certificate of registration at that place of business. The sub-certificate of registration shall bear the same registration number as that appearing upon the certificate of registration to which the sub-certificate relates.
- d) A certificate of registration will be valid for 1 year and will automatically be renewed, subject to revocation as provided by Section 495.112, in 1 year increments from the date of its expiration, unless otherwise notified by the Department as provided in this Section.

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- e) *The Department may refuse to issue, reissue, or renew a certificate of registration, permit, or license authorized to be issued by the Department if a person who is named as the owner, a partner, a corporate officer, or, in the case of a limited liability company, a manager or member, of the applicant on the application for the certificate of registration, permit, or license is or has been named as the owner, a partner, a corporate officer, or, in the case of a limited liability company, a manager or member, on the application for the certificate of registration of a person that is in default for moneys due under the tax or fee Act upon which the certificate of registration, permit, or license is required or any other tax or fee Act administered by the Department. For purposes of this Section only, in determining whether a person is in default for moneys due, the Department shall include only amounts established as a final liability within the ~~23~~²⁰ years prior to the date of the Department's notice of refusal to issue or reissue the certificate of registration, permit, or license. [20 ILCS 2505/2505-380(b)]*
- f) When a taxpayer to whom a certificate of registration is issued under the Act is in default to the State of Illinois for delinquent returns or for moneys due under the Act or any other State tax or fee Act or municipal or county ordinance administered or enforced by the Department, the Department shall, not less than 60 days before the expiration of the certificate of registration, give notice to the taxpayer to whom the certificate was issued, of the following:
- 1) the account period of the delinquent returns;
 - 2) the amount of tax, penalty and interest due and owing from the taxpayer; and
 - 3) that the certificate of registration shall not be automatically renewed upon its expiration date unless the taxpayer, on or before the date of expiration, has filed and paid the delinquent returns or paid the defaulted amount in full.
- g) The Department shall approve renewal by a taxpayer who is in default if, at the time of renewal, the taxpayer files all of the delinquent returns or pays to the Department the percentage of the defaulted amount as may be determined by the Department and agrees in writing to a payment plan for paying the balance of the defaulted amount.

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- h) Any person aggrieved by any decision of the Department under this Section may, within 20 days after notice of the decision, protest and request a hearing pursuant to procedures outlined in 86 Ill. Adm. Code 200 et seq. After receipt of the request for a hearing, the Department shall give notice to the person of the time and place fixed for the hearing, shall hold a hearing, and shall issue its final administrative decision in the matter to the person. In the absence of a protest within 20 days, the Department's decision shall become final without any further determination being made or notice given.

(Source: Amended at 46 Ill. Reg. _____, effective _____)

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NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Tobacco Products Tax Act of 1995
- 2) Code Citation: 86 Ill. Adm. Code 660
- 3) Section Number: 660.45 Proposed Action:
Amendment
- 4) Statutory Authority: Implementing the Tobacco Products Tax Act of 1995 [35 ILCS 143/Art. 10] and authorized by Section 2505-795 of the Civil Administrative Code of Illinois [20 ILCS 2505].
- 5) A Complete Description of the Subjects and Issues Involved: It is unlawful for any person to engage in business as a distributor or retailer of tobacco products within the meaning of the Tobacco Products Tax Act of 1995 without first having obtained a license to do so from the Department of Revenue [35 ILCS 143/10-20 & 10-21]. An applicant for a license that is in default for moneys due the Department of Revenue will be denied a license to do business. The rule amends Section 660.45 to reflect a change to Section 2505-380 of the Department of Revenue Law of the Civil Administrative Code of Illinois [20 ILCS 2505] made by P.A. 102-40, effective June 25, 2021. In determining whether a person is in default for moneys due, the Department shall include only amounts established as a final liability within the 23 years prior to the date of the Department's notice of denial of a license. Prior to the enactment of P.A. 102-40, the lookback period was 20 years.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this rulemaking replace an emergency rule currently in effect? No
- 8) Does this rule contain an automatic repeal date? No
- 9) Does this rulemaking contain incorporations by reference? No
- 10) Are there other rulemakings pending on this Part? No
- 11) Statement of Statewide Policy Objective: These rules do not create or enlarge a State mandate as described in Section 3(b) of the State Mandates Act.

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NOTICE OF PROPOSED AMENDMENT

- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Alexis K. Overstreet
Illinois Department of Revenue
Legal Services Office
101 West Jefferson
Springfield, Illinois 62794

(217) 782-2844

- 13) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit corporations affected: Any applicant, regardless of size, applying for a certificate of registration that is in default for moneys due the Department of Revenue will be impacted by the amendment.
- B) Reporting, bookkeeping or other procedures required for compliance: Simple computer skills are required of persons applying for a certificate of registration with the Department using the Department's website My Tax Illinois. Applicants have the choice of completing the registration form and mailing it to the Department.
- C) Types of professional skills necessary for compliance: Simple book and record keeping skills are required.

- 14) Small Business Impact Analysis:

- A) Types of businesses subject to the proposed rule:

42 Wholesale Trade
44-45 Retail Trade

- B) Categories that the agency reasonably believes the rulemaking will impact, including:
- ii. regulatory requirements;

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viii. record keeping

15) Regulatory Agenda on which this rulemaking was summarized: July 2022

The full text of the Proposed Amendment begins on the next page:

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUEPART 660
TOBACCO PRODUCTS TAX ACT OF 1995

Section	
660.5	Nature and Rate of Tobacco Products Tax
660.10	General Definitions
660.15	Distributor Licenses
660.16	Retailer Licenses
660.18	Stamping Distributors; Purchasing Tax Stamps; Affixing Tax Stamps to Packages of Little Cigars
660.19	Electronic Cigarettes
660.20	Returns
660.24	Books and Records; Invoices – Retailers
660.25	Books and Records; Invoices – Distributors
660.26	Invoices Relating to Packages of Little Cigars
660.27	Manufacturers – Sale of Little Cigars
660.28	Retailers – Purchase and Possession of Tobacco Products
660.29	Wholesalers – Possession of Little Cigars
660.30	Exempt Sales
660.35	Claims for Credit
660.40	Credit for Stamps that Are Damaged, Unused, Destroyed or Affixed to Packages of Little Cigars Returned to the Manufacturer
660.45	License Actions: Revocations, Cancellations and Suspensions
660.50	Penalties, Interest and Procedures
660.55	Incorporation by Reference

AUTHORITY: Implementing the Tobacco Products Tax Act of 1995 [35 ILCS 143/Art. 10] and authorized by Section 2505-795 of the Civil Administrative Code of Illinois [20 ILCS 2505].

SOURCE: Adopted at 20 Ill. Reg. 10174, effective July 16, 1996; amended at 26 Ill. Reg. 13310, effective August 23, 2002; amended at 34 Ill. Reg. 12972, effective August 19, 2010; amended at 40 Ill. Reg. 10954, effective July 29, 2016; amended at 43 Ill. Reg. 8923, effective July 30, 2019; amended at 44 Ill. Reg. 6079, effective April 3, 2020; amended at 46 Ill. Reg. 6603, effective April 5, 2022; amended at 46 Ill. Reg. _____, effective _____.

Section 660.45 License Actions: Revocations, Cancellations and Suspensions

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- a) *The Department has the power, after notice and an opportunity for a hearing, to revoke a license issued by the Department if the holder of the license fails to file a return, or to pay the tax, fee, penalty, or interest shown in a filed return, or to pay any final assessment of tax, fee, penalty, or interest, as required by the Act or any other tax or fee Act administered by the Department. [20 ILCS 2505/2505-380(a)]*
- b) *The Department may refuse to issue a license if a person who is named as the owner, a partner, a corporate officer, or, in the case of a limited liability company, a manager or member, of the applicant on the application for the license, is or has been named as the owner, a partner, a corporate officer, or in the case of a limited liability company, a manager or member, on the application for the certificate of registration, permit, or license of a person that is in default for moneys due under the Act or any other tax or fee Act administered by the Department. For purposes of this Section only, in determining whether a person is in default for moneys due, the Department shall include only amounts established as a final liability within the ~~23~~²⁰ years prior to the date of the Department's notice of refusal to issue the certificate of registration, permit, or license. For purposes of this Section, "person" means any natural individual, firm, partnership, association, joint stock company, joint adventure, public or private corporation, limited liability company, or a receiver, executor, trustee, guardian or other representative appointed by order of any court. [20 ILCS 2505/2505-380(b)]*
- c) *The Department may, after notice and a hearing, revoke, cancel, or suspend the license of any distributor and, beginning January 1, 2016, any retailer who violates any of the provisions of the Act. The notice shall specify the alleged violation or violations upon which the revocation, cancellation, or suspension proceeding is base. [35 ILCS 143/10-25(a)]*
- d) *Upon a determination that a distributor has violated Section 15(e) of the Tobacco Product Manufacturers' Escrow Enforcement Act of 2003 or any regulation adopted pursuant thereto, the Department may revoke or suspend the license of any distributor in the manner provided by Section 10-25 of the Tobacco Products Tax Act of 1995. [30 ILCS 167/30(a)]*
- e) *The Department may, by application to any circuit court, obtain an injunction restraining any person who engages in business as a distributor of tobacco products without a license (either because his or her license has been revoked,*

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canceled, or suspended or because of a failure to obtain a license in the first instance) from engaging in that business until that person, as if that person were a new applicant for a license, complies with all of the conditions, restrictions, and requirements of Section 10-20 of the Act and qualifies for and obtains a license. Refusal or neglect to obey the order of the court may result in punishment for contempt. [35 ILCS 143/10-25(d)]

- f) *Beginning January 1, 2016, failure to comply with the provisions of Section 660.26(c) may be grounds for revocation of a distributor's or retailer's license in accordance with Section 10-25 of the Act or Section 6 of the Cigarette Tax Act. [35 ILCS 143/10-37]*
- g) Retailers; Violations of Minimum-Age Tobacco Laws Training Programs Beginning January 1, 2016:
- 1) *If the retailer has a training program that facilitates compliance with minimum-age tobacco laws, the Department shall suspend for 3 days the license of that retailer for a fourth or subsequent violation of the Prevention of Tobacco Use by Minors and Sale and Distribution of Tobacco Products Act, as provided in Section 2(a) of that Act. For the purposes of this Section, any violation of Section 2(a) of the Prevention of Tobacco Use by Minors and Sale and Distribution of Tobacco Products Act [720 ILCS 675] occurring at the retailer's licensed location, during a 24-month period, shall be counted as a violation against the retailer.*
 - 2) *If the retailer does not have a training program that facilitates compliance with minimum-age tobacco laws, the Department shall suspend for 3 days the license of that retailer for a second violation of the Prevention of Tobacco Use by Minors and Sale and Distribution of Tobacco Products Act, as provided in Section 2(a-5) of that Act.*
 - 3) *If the retailer does not have a training program that facilitates compliance with minimum-age tobacco laws, the Department shall suspend for 7 days the license of that retailer for a third violation of the Prevention of Tobacco Use by Minors and Sale and Distribution of Tobacco Products Act, as provided in Section 2(a-5) of that Act.*
 - 4) *If the retailer does not have a training program that facilitates compliance with minimum-age tobacco laws, the Department shall suspend for 30*

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days the license of a retailer for a fourth or subsequent violation of the Prevention of Tobacco Use by Minors and Sale and Distribution of Tobacco Products Act, as provided in Section 2(a-5) of that Act.

- 5) *A training program that facilitates compliance with minimum-age tobacco laws must include at least the following elements:*
 - A) *it must explain that only individuals displaying valid identification demonstrating that they are 18 years of age or older shall be eligible to purchase cigarettes or tobacco products; and*
 - B) *it must explain where in the establishment, at the time of purchase, a clerk can check identification for a date of birth.*

- 6) *The training may be conducted electronically. Each retailer that has a training program shall require each employee who completes the training program to sign a form attesting that the employee has received and completed tobacco training. The form shall be kept in the employee's file and may be used to provide proof of training. [35 ILCS 143/10-25(c)]*

(Source: Amended at 46 Ill. Reg. _____, effective _____)

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: Acquisition, Management and Disposal of Real Property
- 2) Code Citation: 44 Ill. Adm. Code 5000
- 3)

<u>Section Numbers:</u>	<u>Adopted Actions:</u>
5000.360	Amendment
5000.380	Amendment
- 4) Statutory Authority: Implementing Section 7.1 of the State Property Control Act [30 ILCS 605/7.1], implementing and authorized by Sections 5-675, 405-215, 405-300, 405-305, 405-310 and 405-315 of the Civil Administrative Code of Illinois [20 ILCS 5/5-675 and 20 ILCS 405/405-215, 405-300, 405-305, 405-310, 405-315] and authorized by Section 6 of the State Property Control Act [30 ILCS 605/6] and the Illinois Procurement Code [30 ILCS 500].
- 5) Effective Date of Rules: August 11, 2022
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this rulemaking contain incorporations by reference? No
- 8) A copy of the adopted rules, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.
- 9) Notice of Proposal published in *Illinois Register*: 46 Ill. Reg. 4990, March 25, 2022
- 10) Has JCAR issued a Statement of Objections to this Rulemaking? No
- 11) Differences between Proposal and Final Version:

In Subsection (d)(6) of Section 5000.380, "Section D" was struck, "subsections (d)" was added, and the second "D" was struck.

In Subsection (e) of Section 5000.380, ".00" was deleted and "cost" was added after "reasonable".
- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements letter issued by JCAR? Yes

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

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- 13) Will this rulemaking replace any emergency rule currently in effect? No
- 14) Are there any other proposed rulemakings pending on this Part? No
- 15) Summary and Purpose of Rulemaking: This rulemaking is intended to amend the CMS rules to reflect the current transactions process and policies as they relate to facility accessibility and property improvements.
- 16) Information and questions regarding these adopted rules shall be directed to:

Sean Coombe
Deputy General Counsel
Illinois Department of Central Management Services
313 S. 6th Street
Springfield, IL 62702

217-557-3761
sean.coombe@illinois.gov

The full text of the Adopted Amendments begins on the next page:

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

TITLE 44: GOVERNMENT CONTRACTS, GRANTMAKING,
PROCUREMENT AND PROPERTY MANAGEMENT
SUBTITLE D: PROPERTY MANAGEMENT

CHAPTER I: DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

PART 5000

ACQUISITION, MANAGEMENT AND DISPOSAL OF REAL PROPERTY

SUBPART A: GENERAL

Section	
5000.100	Authority
5000.110	Policy
5000.120	Applicability

SUBPART B: LEASED SPACE ACQUISITION POLICY

Section	
5000.200	General Policy and Responsibility
5000.210	Requests for Space/Agency Responsibilities
5000.220	Acquisition Authority
5000.230	General Acquisition Procedures
5000.231	Acquisition of Leases by RFI
5000.232	Leases Acquired by Other Methods
5000.233	Renewal or Extension of Lease in Effect Prior to July 1, 1998
5000.234	Renewal of Leases Entered into After July 1, 1998
5000.235	Purchase Options
5000.240	Lease Administration
5000.250	Emergency Lease Procurement

SUBPART C: BUILDING STANDARDS

Section	
5000.300	Scope
5000.310	Area Measurement
5000.320	Space Planning Assistance
5000.330	Open Space
5000.340	Space Allowance and Standards
5000.350	Office Furnishing

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

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- 5000.360 ~~Handicapped~~ Accessibility
- 5000.370 Vending Facilities/Blind Operators
- 5000.380 Improvements

SUBPART D: ASSIGNMENT AND MANAGEMENT OF SPACE

Section

- 5000.400 Assignment and Management by DCMS
- 5000.410 Assignment by Agencies
- 5000.420 Reviews and Appeal of Space Assignment Actions
- 5000.430 Services Provided
- 5000.440 Alterations
- 5000.450 Local Requirements

SUBPART E: UTILIZATION OF SPACE
(STATE-OWNED AND LEASED PROPERTIES)

Section

- 5000.500 Space Inspections and Surveys
- 5000.510 Responsibility of Agencies
- 5000.520 Release of Space not Fully Utilized
- 5000.530 Notice to DCMS of Relinquishment or Termination of Space

SUBPART F: EXCESS REAL PROPERTY

Section

- 5000.600 Excess Real Property Defined
- 5000.610 Reports of Excess Real Property
- 5000.620 Utilization of Excess Real Property
- 5000.630 Charges for Use of Excess Property
- 5000.640 Temporary Occupancy
- 5000.650 Disputes
- 5000.660 Non-State Use

SUBPART G: SURPLUS REAL PROPERTY

Section

- 5000.700 Surplus Real Property Defined
- 5000.710 Declaration of Surplus

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5000.720	Reporting Surplus Real Property
5000.730	Notice of Availability to State Agencies
5000.740	State Agency Requests for Surplus Real Property
5000.750	Transfer Decisions
5000.760	Transfer Procedures
5000.770	Transfer to Department of Central Management Services
5000.780	Subsequent Disposal
5000.790	Sale of Surplus
5000.800	Notice of Sale to Local Governments
5000.810	Local Government Offer to Purchase
5000.820	Public Sale
5000.830	Public Sale Procedures
5000.840	Non-State Interim Use

SUBPART H: USE OF OFFICE BUILDING

Section	
5000.900	Applicability
5000.901	Building Access and Security
5000.902	Security
5000.910	Definitions
5000.920	Business Hours and Public Access
5000.930	Prohibited Activities
5000.940	Demonstrations
5000.950	Exhibits and Special Events
5000.960	Distribution of Leaflets
5000.970	Severability
5000.APPENDIX A	Space Standards
5000.APPENDIX B	Rental Fees

AUTHORITY: Implementing Section 7.1 of the State Property Control Act [30 ILCS 605], implementing and authorized by Sections 5-675 [20 ILCS 5], 405-215, 405-300, 405-305, 405-310 and 405-315 [20 ILCS 405] of the Civil Administrative Code of Illinois and authorized by Section 6 of the State Property Control Act [30 ILCS 605] and the Illinois Procurement Code [30 ILCS 500].

SOURCE: Adopted at 6 Ill. Reg. 12984, effective October 13, 1982; emergency amendment at 7 Ill. Reg. 3743, effective March 18, 1983, for a maximum of 150 days; amended at 7 Ill. Reg.

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7825, effective June 22, 1983; emergency amendment at 8 Ill. Reg. 13444, effective July 17, 1984, for a maximum of 150 days; codified at 8 Ill. Reg. 19345; amended at 10 Ill. Reg. 636, effective December 31, 1985; amended at 17 Ill. Reg. 1006, effective January 19, 1993; emergency amendment at 17 Ill. Reg. 2361, effective February 5, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 10753, effective July 1, 1993; amended at 18 Ill. Reg. 1886, effective January 21, 1994; emergency amendment at 17 Ill. Reg. 15653, effective September 9, 1993, for a maximum of 150 days; amended at 19 Ill. Reg. 585, effective January 9, 1995; amended at 20 Ill. Reg. 15002, effective November 7, 1996; emergency amendment at 22 Ill. Reg. 12569, effective July 1, 1998, for a maximum of 150 days; amended at 22 Ill. Reg. 20545, effective November 16, 1998; emergency amendment at 25 Ill. Reg. 15438, effective November 16, 2001, for a maximum of 150 days; emergency expired April 14, 2002; 26 Ill. Reg. 8083, effective May 17, 2002; amended at 27 Ill. Reg. 2105, effective January 27, 2003; emergency amendment at 29 Ill. Reg. 15686 effective November 17, 2004, for a maximum of 150 days; emergency expired April 15, 2005; amended at 30 Ill. Reg. 14094, effective August 10, 2006; amended at 31 Ill. Reg. 99, effective December 20, 2006; recodified Title of the Part at 39 Ill. Reg. 5903; emergency amendment at 44 Ill. Reg. 13754, effective August 10, 2020, for a maximum of 150 days; amended at 44 Ill. Reg. 14851, effective September 1, 2020; amended at 46 Ill. Reg. 3106, effective February 14, 2022; amended at 46 Ill. Reg. 14691, effective August 11, 2022.

SUBPART C: BUILDING STANDARDS

Section 5000.360 ~~Handicapped~~ Accessibility

- a) Each leased facility shall, ~~to the extent practicable,~~ be accessible to individuals with disabilities~~the handicapped~~. Each lease of office space negotiated by DCMS will contain specifications for accessibility. ~~Exceptions to the specifications will be allowed only upon request of the using agency and if legitimate reasons are given. DCMS may only waive certain specifications at its own discretion in accordance with subsection B. In selecting amongst existing spaces, preference shall be given to the most accessible building, cost and other factors being equal.~~
- b) ~~Exceptions may be based upon one or more of the following criteria:~~
- 1) ~~That no other suitable location exists within the geographic boundaries required by the operation/program at the site.~~
 - 2) ~~That no funds are appropriated to cover the expenses for:~~

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- A) ~~relocation to an accessible site;~~
 - B) ~~remodeling existing site to achieve accessibility; or~~
 - C) ~~construction of a new facility.~~
- 3) ~~That the operations at the site are part of an on-going program which cannot be interrupted or terminated pending relocation, remodeling or new construction.~~
- 4) ~~That the operations at the site are part of a new program which must be implemented without delay in order to avoid:~~
- A) ~~delay or interruption of vital services; and/or~~
 - B) ~~loss of funds associated with the program.~~
- 5) ~~That the operations/programs at the site:~~
- A) ~~generate a low frequency of public use; and/or~~
 - B) ~~provide a low number of job opportunities.~~
- 6) ~~For sites carrying out programs funded in whole or in part by Federal funds, exceptions will be granted only upon written certification from the Director of the Using Agency that alternative methods have been established to deliver services to handicapped clients and that the agency will provide necessary structural modification for qualified handicapped employees, unless such modification would cause the agency to incur undue hardship. This requirement is based on Federal law (Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. 706)) and any federal agency regulations promulgated pursuant thereto; including those promulgated by the Department of Health and Human Services.~~

(Source: Amended at 46 Ill. Reg. 14691, effective August 11, 2022)

Section 5000.380 Improvements

- a) It is the policy of DCMS to rent private space that requires minimal

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

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improvements to meet State needs. Temporary and permanent improvements may, however, be necessary to make the property appropriate for State use. When necessary, these improvements are an integral part of the lease.

- b) It is also recognized that improvements to leasehold property could result in enrichment of the building owner. Unjust enrichment shall be avoided and will be controlled using the following guidelines.
- c) Temporary Improvements
 - 1) These are defined as goods and services provided to meet the specific physical needs of the agency occupying leased space. Temporary improvements are those which primarily benefit the tenant although there may be coincidental benefits to the lessor after the term of the lease. Value of temporary improvements will generally be fully depreciated by the end of the lease. Examples of temporary improvements include, painting, carpeting, interior non-load bearing office partitions and provision of wiring, lighting, heating and cooling beyond minimal building standards to satisfy agency needs for electronic or scientific equipment or other such reasons.
 - 2) Temporary improvements may be contracted for as a provision in a lease, as a lease amendment or as a separate contract. In any event the temporary improvement is integrally related to DCMS leasing authority and must be approved by DCMS.
 - 3) DCMS will approve temporary improvements only upon a showing that the requested services and incidental goods are necessary for the operation of the agency and are of a quality designed to last for the lease or some lessor period. DCMS may suggest or require alternatives to the temporary improvements requested by the agency.
 - 4) Payment for temporary improvements may be made as an addition to base rent made in monthly installments over the term of the lease. If more beneficial, a single additional payment may be made to cover costs of temporary improvements.
- d) Permanent Improvements

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

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- 1) These are defined as goods or services provided to meet basic occupancy requirements of habitability, building and health code compliance, and fitness for the general purpose intended, i.e. for office as opposed to warehouse space, etc. Permanent improvements are those which would clearly benefit the lessor beyond the term of the lease. Value of permanent improvements will generally not be fully depreciated under normal depreciation tables. Examples of permanent improvements include structural work; provision of basic heating and air conditioning units; utility service; restrooms and elevators; paving and insulation.
- 2) Permanent improvements may only be contracted for in the initial lease or as an amendment to the lease.
- 3) DCMS will review all requests for permanent improvements and determine whether they are necessary, whether a temporary improvement could suffice or whether another location would prove more cost effective.
- 4) All permanent improvement items will be assigned a normal life for depreciation purposes and the cost of such improvements will be noted. The State will not pay more than its proportionate share of the permanent improvement cost as shown by the lease term divided by the normal life times the actual cost.
- 5) If circumstances require full payment during the term, the lease will provide for:
 - A) renewals at the State's option in initial lease term increments until improvement is fully amortized, and
 - B) option to remove any permanent improvement which it paid for, leaving the building in the condition it was in at the start of the lease, or
 - C) a rebate of the unamortized value of the permanent improvements.
- 6) A purchase option at fair market value less value of permanent improvements may substitute for subsections(d)~~Section D~~(4) and ~~D~~(5) in extraordinary circumstances.

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- e) Economy in the procurement of improvements shall be practiced. ~~One of the following methods of controlling costs shall be used:~~ If the cost of improvements to be paid by the State exceeds \$50,000, the Department of Central Management Services shall provide a fair and reasonable cost analysis.
- ~~1) Lessor shall obtain no less than three bids for each trade necessary to furnish work on the project or from no less than three general contractors. Lessor shall utilize the services of the lowest priced unless there is justification for refusing such bid.~~
 - ~~2) If Lessor requires use of in-house crew those services may be utilized if prices do not exceed the higher of price allowances, Capital Development Board, Department of Central Management Services estimates or GSA guidelines, if applicable.~~
 - ~~3) If Lessor insists on selecting a construction crew without seeking proposals, DCMS will attempt to locate other space. If other space is not available negotiations may continue but prices charged for construction may not exceed the higher of CDB or DCMS estimates or GSA guidelines, if applicable.~~
 - ~~4) For temporary improvements only, the lessee shall, with lessor's and DCMS' permission, contract for these improvements in accordance with Illinois laws and rules. All temporary improvements paid for by lessee become the property of lessee and may be removed by lessee at the end of the lease.~~
- f) Any improvements should be consistent with DCMS published standards. Modifications or deviations must be approved by DCMS and made a part of the lease file.

(Source: Amended at 46 Ill. Reg. 14691, effective August 11, 2022)

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- 1) Heading of the Part: Merit and Fitness
- 2) Code Citation: 80 Ill. Adm. Code 302
- 3) Section Number: 302.130 Adopted Action:
Amendment
- 4) Statutory Authority: Implementing and authorized by the Personnel Code [20 ILCS 415].
- 5) Effective Date of Rule: August 11, 2022
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this rulemaking contain incorporations by reference? No
- 8) A copy of the adopted rules, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.
- 9) Notice of Proposal published in the *Illinois Register*: 46 Ill. Reg. 5000, March 25, 2022
- 10) Has JCAR issued a Statement of Objection to this rulemaking? No
- 11) Differences between Proposal and Final Version:

In subsection (a)(3), "his/her" was struck and "the eligible's" was added.

In subsection (a)(4), all text from "an opportunity to appeal" to "employment" was italicized and "[20 ILCS 415/8b.4]" was added before the semicolon.

In subsection (a)(5), "he/she" was struck and "the eligible" was added.

In subsection (b)(6), the existing text was struck and "A request by an agency for removal of an eligible who has been passed over 3 times, after referral to the same agency, for the appointment of an eligible lower on the list;" was added in its place.

In subsection (b)(13), the semi-colon was struck and a period was added in its place.
- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements letter issued by JCAR? Yes

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- 13) Will this rulemaking replace an emergency rule currently in effect? No
- 14) Are there any other proposed rulemakings pending on this Part? No
- 15) Summary and Purpose of Rulemaking: This rulemaking is intended to amend CMS rules to change the requirements for the removal of names from eligible lists and is required as a result of the passage of P.A. 102-617, effective January 1, 2022.
- 16) Information and questions regarding this adopted rulemaking shall be directed to:

Sean Coombe
Deputy General Counsel
Illinois Department of Central Management Services
313 S. 6th Street
Springfield IL 62702

217-557-3761
sean.coombe@illinois.gov

The full text of the Adopted Amendment begins on the next page:

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENT

TITLE 80: PUBLIC OFFICIALS AND EMPLOYEES
SUBTITLE B: PERSONNEL RULES, PAY PLANS, AND
POSITION CLASSIFICATIONS
CHAPTER I: DEPARTMENT OF CENTRAL MANAGEMENT SERVICESPART 302
MERIT AND FITNESS

SUBPART A: APPLICATION AND EXAMINATION

Section	
302.10	Examinations
302.20	Time, Place, Conduct, Cancellation, Postponement and Suspension of Examinations
302.30	Veterans Preference
302.40	Announcement of Examination
302.52	Notice to Eligibles
302.55	Grading Examinations
302.60	Retaking or Regrading Examinations
302.70	Application and Eligibility

SUBPART B: APPOINTMENT AND SELECTION

Section	
302.80	Eligible Lists
302.90	Appointments
302.91	Alternative Employment
302.100	Geographic Preference
302.105	Pre-Employment Screening
302.110	Appointment From Eligible List
302.120	Responsibilities of Eligibles
302.130	Removal of Names From Eligible Lists
302.140	Replacement of Names on Eligible List
302.150	Appointment and Status
302.160	Extension of Jurisdiction B

SUBPART C: TRAINEES

Section

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- 302.170 Programs
- 302.175 Appointments
- 302.180 Limitations on Trainee Appointments

SUBPART D: CONTINUOUS SERVICE

- Section
- 302.190 Definitions
- 302.200 Interruptions in Continuous Service
- 302.210 Deductions From Continuous Service
- 302.215 Leave of Absence for Educational Purposes
- 302.220 Veterans Continuous Service
- 302.230 Peace or Job Corps Enrollees Continuous Service
- 302.240 Accrual and Retention of Continuous Service During Certain Leaves
- 302.250 Limitations on Continuous Service

SUBPART E: PERFORMANCE REVIEW

- Section
- 302.260 Performance Records
- 302.270 Performance Evaluation Forms

SUBPART F: PROBATIONARY STATUS

- Section
- 302.300 Probationary Period
- 302.310 Certified Status
- 302.320 Status Change in Probationary Period
- 302.325 Intermittent Status

SUBPART G: PROMOTIONS

- Section
- 302.330 Eligibility for Promotion
- 302.335 Limitations On Promotions
- 302.340 Failure to Complete Probationary Period

SUBPART H: EMPLOYEE TRANSFERS

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Section	
302.400	Transfer
302.410	Intra-Agency Transfer
302.420	Inter-Agency Transfer
302.425	Merit System Transfer
302.430	Geographical Transfer (Agency Directed)
302.431	Geographical Transfer (Agency Directed) Procedures
302.432	Notice To Employee
302.433	Effective Date of Geographical Transfer (Agency Directed)
302.435	Employee-Requested Geographical Transfer
302.440	Rights of Transferred Employees
302.445	Transfer of Duties
302.450	Limitations on Transfers
302.460	Employee Records

SUBPART I: DEMOTION

Section	
302.470	Demotion
302.480	Notice to Employee
302.490	Employee Obligations
302.495	Salary and Other Benefits of Employee
302.496	Appeal by Certified Employee
302.497	Demotion of Other Employees
302.498	Status of Demoted Employees

SUBPART J: VOLUNTARY REDUCTION, TRANSFER AND LAYOFFS

Section	
302.500	Voluntary Reduction of Certified and Probationary Employees
302.505	Limitations in Voluntary Reduction
302.507	Definition of Layoff
302.510	Temporary Layoff
302.512	Use of Accrued Benefits During Temporary Layoff
302.514	Notice of Temporary Layoff
302.516	Return From Temporary Layoff
302.518	Scheduling of Temporary Layoffs
302.519	Deferral of Wages
302.520	Indeterminate Layoff Procedure

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302.523	Voluntary Indeterminate Layoff
302.525	Disapproval
302.530	Order of Layoff
302.540	Effective Date of Layoff
302.545	Filling of Vacancies by Merit Compensation System/Broad-Banded Employees Subject to Layoff via Transfer
302.550	Employee Opportunity to Seek Voluntary Reduction or Lateral Transfer
302.560	Order of Preference in Voluntary Reduction or Lateral Transfer
302.570	Reemployment Lists
302.580	Employment From Reemployment List
302.590	Removal of Names From Reemployment List
302.595	Laid Off Probationary Employee
302.596	Appeal by Employee
302.597	Reinstatement from Layoff
302.600	Resignation
302.610	Reinstatement

SUBPART K: DISCHARGE AND DISCIPLINE

Section	
302.625	Definition of Certified Employee
302.626	Progressive Corrective Discipline
302.628	Prohibited Disciplinary Action
302.630	Disciplinary Action Warning Notice
302.640	Suspension Totaling Not More Than Thirty Days in any Twelve Month Period
302.660	Suspension Totaling More than Thirty Days in any Twelve Month Period
302.670	Approval of Director of Central Management Services
302.680	Notice to Employee
302.690	Employee Obligations
302.700	Cause for Discharge
302.705	Pre-Termination Hearing
302.710	Suspension Pending Decision on Discharge
302.720	Discharge of Certified Employee
302.730	Notice to Employee
302.750	Appeal by Employee
302.780	Discharge of Probationary Employees
302.781	Reinstatement from Suspension or Discharge
302.785	Suspension Resulting From Arrest or Criminal Indictment/Suspension Pending Judicial Verdict

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- 302.790 Prohibition of Discrimination
302.795 Administrative Leave

SUBPART L: TERM APPOINTMENTS

- Section
302.800 Definition of Terms
302.810 Positions Subject to Term Appointments
302.820 Appointment
302.821 Effect of Loss of Federal Funding on Employees Excluded from Term Appointment by Reason of Being Federally Funded (Repealed)
302.822 Appointees Under Term Appointments
302.823 No Promotion to Positions Covered by Term Appointments (Repealed)
302.824 No Reallocation to Term Positions
302.825 Reemployment Rights to Term Appointment
302.830 Expiration of Term Appointment
302.840 Renewal Procedures
302.841 Renewal Procedures for Incumbents on the Effective Date of Section 8b18 of the Personnel Code (Repealed)
302.842 Effective Date of Reappointment or Termination (Repealed)
302.846 Change in Position Factors Affecting Term Appointment Exclusion
302.850 Reconsideration Request
302.860 Renewal Procedure for Incumbents Subject to Public Act 83-1369
302.863 Renewal of Certified or Probationary Incumbents in Exempted Positions

AUTHORITY: Implementing and authorized by the Personnel Code [20 ILCS 415].

SOURCE: Filed May 29, 1975; amended at 2 Ill. Reg. 33, p. 24, effective September 1, 1978; amended at 3 Ill. Reg. 1, p. 63, effective January 1, 1979; amended at 3 Ill. Reg. 22, p. 78, effective June 1, 1979; emergency amendment at 3 Ill. Reg. 48, p. 188, effective January 1, 1980, for a maximum of 150 days; emergency amendment at 4 Ill. Reg. 1, p. 76, effective January 1, 1980, for a maximum of 150 days; amended at 4 Ill. Reg. 11, p. 67, effective March 1, 1980; amended at 4 Ill. Reg. 15, p. 216, effective March 31, 1980; amended at 4 Ill. Reg. 22, p. 227, effective June 1, 1980; amended at 5 Ill. Reg. 8029, effective August 1, 1981; amended at 7 Ill. Reg. 654, effective January 5, 1983; codified at 7 Ill. Reg. 13198; amended at 8 Ill. Reg. 7788, effective May 23, 1984; emergency amendment at 9 Ill. Reg. 241, effective January 1, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 7907, effective May 15, 1985; amended at 10 Ill. Reg. 13940, effective September 1, 1986; amended at 12 Ill. Reg. 5634, effective March 15, 1988; emergency amendment at 12 Ill. Reg. 16214, effective September 23, 1988, for a

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maximum of 150 days; emergency expired February 20, 1989; amended at 13 Ill. Reg. 3722, effective March 13, 1989; amended at 13 Ill. Reg. 10820, effective June 23, 1989; amended at 13 Ill. Reg. 12970, effective August 1, 1989; amended at 15 Ill. Reg. 17974, effective November 27, 1991; amended at 16 Ill. Reg. 8375, effective May 21, 1992; emergency amendment at 16 Ill. Reg. 11645, effective July 6, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 13489, effective August 19, 1992; amended at 16 Ill. Reg. 17607, effective November 6, 1992; amended at 17 Ill. Reg. 3169, effective March 1, 1993; amended at 18 Ill. Reg. 1892, effective January 25, 1994; amended at 18 Ill. Reg. 17183, effective November 21, 1994; amended at 19 Ill. Reg. 8145, effective June 7, 1995; amended at 20 Ill. Reg. 3507, effective February 13, 1996; amended at 21 Ill. Reg. 15462, effective November 24, 1997; amended at 22 Ill. Reg. 14735, effective August 3, 1998; amended at 26 Ill. Reg. 15285, effective October 15, 2002; amended at 29 Ill. Reg. 11800, effective July 14, 2005; emergency amendment at 30 Ill. Reg. 12366, effective July 1, 2006, for a maximum of 150 days; amended at 30 Ill. Reg. 18270, effective November 13, 2006; amended at 31 Ill. Reg. 15069, effective October 26, 2007; emergency amendment at 32 Ill. Reg. 19935, effective December 9, 2008, for a maximum of 150 days; amended at 33 Ill. Reg. 6495, effective April 23, 2009; amended at 33 Ill. Reg. 16560, effective November 13, 2009; amended at 36 Ill. Reg. 9384, effective June 14, 2012; amended at 42 Ill. Reg. 12956, effective June 25, 2018; amended at 46 Ill. Reg. 14701, effective August 11, 2022.

SUBPART B: APPOINTMENT AND SELECTION

Section 302.130 Removal of Names From Eligible Lists

- a) The Director shall remove names from an eligible list for any of the following reasons:
 - 1) Appointment of an eligible from the eligible list;
 - 2) Death of an eligible;
 - 3) Notice by postal authorities that they are unable to locate the eligible at the eligible's~~his/her~~ last known address;
 - 4) Attempt by an eligible to practice any deception or fraud in connection with an examination, after providing the eligible an opportunity to appeal and provide information to support their appeal, which shall be considered when determining their eligibility as a candidate for employment [20 ILCS 415/8b.4];

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- 5) Information that the eligible lacks any of the qualifications required for the class for which the eligible ~~he/she~~ was erroneously declared eligible;
 - 6) Request of an eligible to remove name.
- b) The Director may remove names from an eligible list for any of the following reasons. Eligibles shall be notified of such removal.
- 1) Failure of an eligible, upon referral, to reply or to report for interview;
 - 2) After accepting employment, failure without good cause to report to work within the time prescribed by the employing agency or the Department of Central Management Services;
 - 3) Failure of an eligible, upon request, to furnish written evidence of availability for employment;
 - 4) Specifying conditions of employment by an eligible which are not associated with the class for which eligible;
 - 5) Refusal of an eligible to accept 2 separate offers of employment;
 - 6) A request by an agency for removal of an eligible who has been passed over 3 times, after referral to the same agency, for the appointment of an eligible lower on the list; ~~After an eligible has been passed over 3 times after referral to the same agency for the appointment of an eligible lower on the eligible list, and the agency concerned requests removal of the eligible from the list;~~
 - 7) Poor work history of eligible;
 - 8) Former experience and history of eligible not compatible with duties and responsibilities of the class;
 - 9) Physical inability of eligible to perform the duties and responsibilities of the class;
 - 10) At the request of an agency for good and sufficient cause;

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- 11) After eligible accepts promotion;
- 12) When a change in either classification or testing standards or other change requires such action;
- 13) Conviction of an eligible of a felony.;
- ~~14) Addiction of an eligible to narcotics or to alcohol.~~

(Source: Amended at 46 Ill. Reg. 14701, effective August 11, 2022)

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF TRANSFER AND RECODIFICATION

1) Heading of the Part: Solicitation For Charitable Payroll Deductions

2) Code Citation: 80 Ill. Adm. Code 2650

3) Date of Index Department Review: August 11, 2022

4) Chapter, Headings and Section Numbers of the Part Being Transferred:

CHAPTER III: DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
PART: SOLICITATION FOR CHARITABLE PAYROLL DEDUCTIONS

<u>Section Numbers:</u>	<u>Headings:</u>
2650.1	Definitions
2650.5	Entitlement
2650.10	Organization
2650.15	Annual Drive
2650.20	Recognition
2650.25	Request to Solicit Employees or Annuitants
2650.30	Prohibitions
2650.40	Code of Campaign Conduct
2650.50	Violation of Code of Campaign Conduct
2650.60	Committee on Campaign Conduct
2650.70	Allocation of Expenses to SECA Participants Membership

5) Outline of the Chapter, Section Numbers and Headings of the Part as Recodified:

CHAPTER I: COMPTROLLER
PART: TAX REPORTING AND WITHHOLDING CERTIFICATES

<u>Section Numbers:</u>	<u>Headings:</u>
2510.101	Definitions
2510.105	Entitlement
2510.110	Organization
2510.115	Annual Drive
2510.120	Recognition
2510.125	Request to Solicit Employees or Annuitants

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF TRANSFER AND RECODIFICATION

2510.130	Prohibitions
2510.140	Code of Campaign Conduct
2510.150	Violation of Code of Campaign Conduct
2510.160	Committee on Campaign Conduct
2510.170	Allocation of Expenses to SECA Participants Membership

6) Conversion Table of Present and Recodified Parts:

<u>Present Part:</u>	<u>Recodified Part:</u>
CHAPTER III:	CHAPTER I:
PART:	PART:
2650.1	2510.101
2650.5	2510.105
2650.10	2510.110
2650.15	2510.115
2650.20	2510.120
2650.25	2510.125
2650.30	2510.130
2650.40	2510.140
2650.50	2510.150
2650.60	2510.160
2650.70	2510.170

Pursuant to Public Act 102-291, 80 Ill. Adm. Code 2650 "Solicitation For Charitable Payroll Deductions" is transferred from the authority of the Department of Central Management Services to the authority of the Illinois State Comptroller and recodified at 80 Ill. Adm. Code 2510 "Tax Reporting And Withholding Certificates".

OFFICE OF THE COMPTROLLER

NOTICE OF RECODIFICATION

- 1) Heading of the Part: Tax Reporting And Withholding Certificates
- 2) Code Citation: 80 Ill. Adm. Code 2510
- 3) Date of Index Department Review: August 12, 2022
- 4) Chapter, Headings and Section Numbers of the Part Being Transferred:

CHAPTER III: DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
PART: SOLICITATION FOR CHARITABLE PAYROLL DEDUCTIONS

<u>Section Numbers:</u>	<u>Headings:</u>
2650.1	Definitions
2650.5	Entitlement
2650.10	Organization
2650.15	Annual Drive
2650.20	Recognition
2650.25	Request to Solicit Employees or Annuitants
2650.30	Prohibitions
2650.40	Code of Campaign Conduct
2650.50	Violation of Code of Campaign Conduct
2650.60	Committee on Campaign Conduct
2650.70	Allocation of Expenses to SECA Participants Membership

- 5) Outline of the Section Numbers and Headings of the Part as Recodified:

CHAPTER I: COMPTROLLER
PART: TAX REPORTING AND WITHHOLDING CERTIFICATES

<u>Section Numbers:</u>	<u>Headings:</u>
2510.101	Definitions
2510.105	Entitlement
2510.110	Organization
2510.115	Annual Drive
2510.120	Recognition

OFFICE OF THE COMPTROLLER

NOTICE OF RECODIFICATION

2510.125	Request to Solicit Employees or Annuitants
2510.130	Prohibitions
2510.140	Code of Campaign Conduct
2510.150	Violation of Code of Campaign Conduct
2510.160	Committee on Campaign Conduct
2510.170	Allocation of Expenses to SECA Participants Membership

6) Conversion Table of Present and Recodified Part:

<u>Present Part:</u>	<u>Recodified Part:</u>
CHAPTER III	CHAPTER I
PART: 2650	PART: 2510
2650.1	2510.101
2650.5	2510.105
2650.10	2510.110
2650.15	2510.115
2650.20	2510.120
2650.25	2510.125
2650.30	2510.130
2650.40	2510.140
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JOINT COMMITTEE ON ADMINISTRATIVE RULES

SECOND NOTICES RECEIVED

The following second notices were received during the period of August 9 through August 15, 2022. These rulemakings are scheduled for the September 13, 2022 meeting. Other items not contained in this published list may also be considered. Members of the public wishing to express their views with respect to a rulemaking should submit written comments to the Committee at the following address: Joint Committee on Administrative Rules, 700 Stratton Bldg., Springfield IL 62706.

Second Notice Expires	Agency and Rule	Start of First Notice	JCAR Meeting
9/22/22	<u>Department of Revenue</u> , Retailers' Occupation Tax (86 Ill. Adm. Code 130)	6/10/22	9/13/22
9/22/22	<u>Department of Revenue</u> , Service Occupation Tax (86 Ill. Adm. Code 140)	6/10/22	9/13/22
9/22/22	<u>Department of Revenue</u> , Use Tax (86 Ill. Adm Code 150)	6/10/22	9/13/22
9/22/22	<u>Department of Revenue</u> , Vehicle Use Tax (86 Ill. Adm. Code 151)	6/10/22	9/13/22

CHIEF PROCUREMENT OFFICER FOR PUBLIC INSTITUTIONS OF HIGHER
EDUCATION

NOTICE OF PUBLIC INFORMATION

NOTICE OF CAMPAIGN CONTRIBUTION VIOLATION OF PROCUREMENT CODE

1. Statutory Authority: Section 50-37 of the Illinois Procurement Code, 30 ILCS 500/50-37, prohibits business entities with contracts and solicitations worth in excess of \$50,000 in combined annual value pending with a given officeholder responsible for awarding the contracts from making campaign contributions to campaign committees established to promote the candidacy of the officeholder or any other declared candidate for that office. The prohibition also extends to contributions made by various affiliated persons and businesses of a business entity that is subject to the prohibition. Section 50-37 requires that notice of violation of the prohibition and the penalty imposed is to be published in the *Illinois Register*.
2. Name of Contributor: Kenneth Kaufman
3. Date of Violation: September 19, 2018
4. Description of Violation: Kenneth Kaufman made one contribution totaling \$1,000.00 to the JB for Governor political campaign, a political committee established to promote the candidacy of J.B. Pritzker for Governor. At the time of the contribution, J.B. Pritzker was a declared candidate for Governor. At the time that Kenneth Kaufman made the contribution, he was prohibited from doing so because he was an affiliated person of Kaufman, Hall & Associates, LLC., which holds State contracts totaling more than \$50,000 annually.
5. Summary of Action Taken by the Agency: Section 50-37 provides that State contracts with a business entity that violates the campaign contribution prohibition are voidable at the discretion of the Chief Procurement Officer. The Chief Procurement Officer for Public Institutions of Higher Education has notified Kenneth Kaufman of the apparent violation, reviewed responsive material provided by Kenneth Kaufman, and has considered the value, status, and necessity of the contracts. In addition, the Chief Procurement Officer has taken into consideration the recognition by Kaufman, Hall & Associates, LLC of the violation and their understanding of the necessity to avoid such situations in the future. We find that voiding affected contracts, bids or proposals would not be in the best interest of the State.

As required by Section 50-37(e) of the Procurement Code, JB for Governor is required to pay to the State an amount equal to the value of the contribution within 30 days of the publication of this notice.

PROCLAMATIONS

2022-176**Gastroschisis Awareness Day**

WHEREAS, one in 2,229 individuals are born with gastroschisis in the United States, which is similar to the rate seen in Illinois; and,

WHEREAS, this disease may affect small numbers of people, gastroschisis affects many Americans; and,

WHEREAS, many Americans living with gastroschisis have serious and debilitating conditions that have a significant impact on the lives of those affected, including but not limited to, failure to thrive, short bowel syndrome, multiple organ transplants, and long term feeding issues; and,

WHEREAS, individuals and families affected by gastroschisis often experience problems such as a sense of isolation, difficulty in obtaining an accurate and timely diagnosis, few treatment options, and problems related to accessing or being reimbursed for treatment; and,

WHEREAS, the cause of gastroschisis is relatively unknown, patients and their families must bear a large share of the burden for things such as raising funds for research; and,

WHEREAS, hundreds of residents of Illinois are among those affected by gastroschisis;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim July 30, 2022, as Gastroschisis Awareness Day.

Issued by the Governor: July 7, 2022

Filed by the Secretary of State: August 10, 2022

2022-177**Gold Star Children's Day**

WHEREAS, the recognition of Gold Star Families in the United States dates back to World War I, when the families of fallen service members displayed a service flag in the window of their homes with a gold star; and,

WHEREAS, in 1936, President Franklin D. Roosevelt signed into law legislation declaring Gold Star Mother's Day, a national observance honoring the mothers of fallen service members annually on the last Sunday of September; and,

PROCLAMATIONS

WHEREAS, since 2010, the United States Senate has honored Gold Star Spouses by sponsoring a resolution on April 5th every year, recognizing the unique sacrifices made by spouses of fallen service members; and,

WHEREAS, thousands of sons and daughters of military families have lost mothers or fathers who served in the Armed Forces and also deserve national recognition for the burden and legacy they carry; and,

WHEREAS, on July 29th, 2021, the United States Senate, through unanimous consent, approved Senate Resolution 328 officially designating August 1, 2021, to specifically recognize the children of fallen service members of the United States; and,

WHEREAS, this designation is a small token of gratitude that the people of the United States owe to the service members who sacrificed all in protecting the freedom of the United States and the people of the United States;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim August 1st, 2022, as Gold Star Children's Day to honor the sacrifices and hardships of the children of fallen service men and women and encourages the residents of Illinois to observe Gold Star Children's Day in support.

Issued by the Governor: July 7, 2022

Filed by the Secretary of State: August 10, 2022

2022-178**Illinois Speed Awareness Day**

WHEREAS, safe driving and public awareness of the dangers associated with speeding will result in fewer traffic crashes; and,

WHEREAS, the total number of crashes in Illinois motor vehicles in 2020 was 246,753; and,

WHEREAS, there were 72,989 persons injured and 1,196 persons killed in Illinois motor vehicle crashes in 2020; and,

WHEREAS, provisional fatal crashes data for 2021 shows a 10.9% increase in the number of people killed from 2020 with 1,341 people killed in motor vehicle crashes in 2021; and,

WHEREAS, speeding accounted for 31.9 percent of the overall crashes, 37.3 percent of the injury crashes and 44.9 percent of the fatal crashes in Illinois in 2020; and,

PROCLAMATIONS

WHEREAS, the total estimated cost of crashes in Illinois for 2020 was \$5.5 billion; and,

WHEREAS, the Illinois Association of Chiefs of Police (ILACP), partnering with the National Highway Traffic Safety Administration (NHTSA) and supported by the Illinois Department of Transportation, American Automobile Association (AAA), Illinois State Police, Illinois Tollway Authority, Illinois Sheriffs' Association, Illinois Truck Enforcement Association, CN Railroad, and Illinois local, county, and state law enforcement agencies and first responders, commits to partnering together in an effort to reduce vehicle crashes resulting in injuries and fatalities by educating Illinois motorists on the aspects of speed awareness, through education and enforcement of applicable state laws and by supporting Illinois Speed Awareness Day; and,

WHEREAS, the ILACP continues to develop partnerships designed to create a strong supportive and equitable traffic safety culture throughout Illinois to reduce the number of speed related crashes;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim July 27th, 2022, as Illinois Speed Awareness Day and encourage all citizens to recognize the importance of speed awareness and to drive safely.

Issued by the Governor: July 7, 2022

Filed by the Secretary of State: August 10, 2022

2022-179**Julie Benson Day**

WHEREAS, Julie Benson founded the organization Helping the Homeless in Springfield, Illinois, in 2016 to provide a variety of services to those who live on the streets; and,

WHEREAS, several hundred individuals in Springfield have benefited from services, food, clothing, and other needed items provided by the organization; and,

WHEREAS, organizations such as Helping the Homeless in Springfield, Illinois play a vital role in assisting government programs in meeting the needs of people who are homeless; and,

WHEREAS, since 1954, the Sertoma Club of Springfield, Illinois has served the needs of people with communication problems, as well as, other pressing needs of those in the community; and,

PROCLAMATIONS

WHEREAS, Julie Benson is the 2022 recipient of the prestigious Sertoma National Service to Mankind award, after being nominated by the Sertoma Club of Springfield, Illinois, and competing with candidates across the country; and,

WHEREAS, Julie Benson will be honored in Springfield at a reception on July 10, 2022, and at the Sertoma Conference October 1, 2022, in Denver, where she will receive the National Service to Mankind Award, and,

WHEREAS, Julie Benson has brought honor to the City of Springfield and the State of Illinois through her efforts to serve those in need;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, recognize the achievement of Ms. Benson in receiving the Sertoma National Service to Mankind Award and declare July 10, 2022, as Julie Benson Day across the State of Illinois.

Issued by the Governor: July 7, 2022

Filed by the Secretary of State: August 10, 2022

2022-180**National Soul Children of Chicago Day®**

WHEREAS, The Soul Children of Chicago's organization (SCC) is the nation's oldest internationally acclaimed, Grammy award winning youth gospel choir; and,

WHEREAS, SCC is a 501(c)3 professional youth organization whose mission is to Educate, Elevate, and Illuminate "EEI" our youth ages seven through 17; and,

WHEREAS, using creative arts, we strive to provide an incentive for inner city youth to remain free of gangs, drugs, and teen pregnancies while maintaining academic excellence; and,

WHEREAS, outreach and community mentorship is a uniquely American tradition and our American nonprofit sector is the model for countries around the world; and,

WHEREAS, voluntary associations formed to address societal needs are an integral part of American society; and,

WHEREAS, The Soul Children of Chicago prides themselves in their outreach efforts by giving back to the community with businesses and companies such as The Olive Branch, Bright Star Community Development, Father Michael Pflieger & Saint Sabina's War on Gang Violence, and the Truth, Hope & Justice foundation; and,

PROCLAMATIONS

WHEREAS, The Soul Children of Chicago has built wells in Monrovia, Liberia, has established global networks with Soul Children choirs around the world in countries such as Norway, Sweden, Indonesia, Germany, England, and soon, South Africa; and,

WHEREAS, the history of The Soul Children of Chicago is filled with the names of successful participants, and the efforts of SCC has spawned graduates, artist, pastors, community leaders, professionals, doctors and lawyers, entrepreneurs, and business men and women; and,

WHEREAS, in 1981, the establishment of the organization began under the leadership of Dr. Walter Whitman Jr.; and,

WHEREAS, from 1981 until present, Soul Children of Chicago has helped communities and numerous youth contribute more than 16 billion volunteer hours with their nonprofit organization; and,

WHEREAS, as Founder and CEO, Dr. Walter W. Whitman, Jr., has been in the forefront of youth choirs for the past 40 years, taking the Soul Children and its brand across the world; and,

WHEREAS, today the nonprofit sector affects nearly every resident in one way or another, from concerts and fundraisers, trips to show different demographics to our youth, partnering with The Olive Branch Mission and other groups that enrich young people and service our community, toy drives, to social services agencies that provide food, clothing, housing and training for those less fortunate;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim July 27th, 2022, as National Soul Children of Chicago Day® in the State of Illinois, and urge all residents of Illinois to recognize the tradition of The Soul Children of Chicago as the organization continues to improve and enhance the lives of all by promoting the common good.

Issued by the Governor: July 7, 2022

Filed by the Secretary of State: August 10, 2022

2022-181**Chronic Disease Day**

WHEREAS, chronic disease affects millions of individuals throughout Illinois and accounts for seven of the top 10 causes of premature death in Americans; and,

PROCLAMATIONS

WHEREAS, thousands of Americans suffer from unpreventable and costly chronic and rare conditions, while the deadliest chronic diseases include cardiovascular, stroke, diabetes, cancer, and obesity; and,

WHEREAS, Chronic Disease Day promotes actionable resources to reduce individual risk and lower the rate of chronic disease in America; and,

WHEREAS, Chronic Disease Day is supported by advocacy organizations dedicated to assisting patients to overcome challenges with access to care throughout Illinois and across the United States;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim July 10, 2022, as Chronic Disease Day in Illinois.

Issued by the Governor: July 8, 2022

Filed by the Secretary of State: August 10, 2022

2022-182**Aviation Appreciation Month**

WHEREAS, aviation is a vital facet of the Illinois economy and robust multimodal transportation system, serving as a global aviation hub that offers a diverse combination of commercial passenger, cargo, corporate, general aviation, emergency service, and agricultural support; and,

WHEREAS, Illinois airports contribute \$95.5 billion and over 490,000 jobs to the state's economy, promote mobility, facilitate commerce and supply chain movement, and enhance the quality of life; and,

WHEREAS, Illinois holds 850 landing facilities, including 12 commercial service airports, nine reliever airports, 61 general aviation airports, over 150 hospital heliports, and hundreds of private landing areas; and,

WHEREAS, Illinois has a significant interest in the continued vitality of aviation, aerospace, aircraft manufacturing, educational institutions, workforce development, aviation organizations, community airports, and airport operators, as well as inspiring the next generation of aviation enthusiasts;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim August 2022 as Aviation Appreciation Month in Illinois and encourage all to join in its observance.

PROCLAMATIONS

Issued by the Governor: July 20, 2022

Filed by the Secretary of State: August 10, 2022

2022-183**Asian American Native Hawaiian and Pacific Islander**

WHEREAS, the State of Illinois, along with World Health Organization and the United States Breastfeeding Committee, acknowledge the benefits of breastfeeding for infants and their parents; and,

WHEREAS, promoting and supporting all milk-feeding families regardless of race, ethnicity, gender identity, sexual orientation, education level, socioeconomic status, or any other factor that makes every family and community unique; and,

WHEREAS, while data shows that Asian American Native Hawaiian and Pacific Islander (AANHPI) families have high breastfeeding initiation rates, aggregated data from these communities also masks diversity and disparities in duration and exclusivity rates; and,

WHEREAS, we acknowledge that there is a lack of true understanding of the experiences of AANHPI families who choose to feed human milk to their children and that, as a result, resources may not be directed to many vulnerable AANHPI communities; and,

WHEREAS, while August is National Breastfeeding Month, it is essential to have a week that recognizes the unique cultures of these diverse AANHPI families and supports their efforts to reclaim their traditions of breastfeeding; and,

WHEREAS, this week, the State of Illinois applauds the community-based organizations across our state that are committed to the important work of promoting diversity in the lactation field and of changing systems and structures to better support breastfeeding families in breastfeeding, improving parental and child health, now and in the future;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim August 15-21, 2022, as Asian American Native Hawaiian and Pacific Islander Breastfeeding Week.

Issued by the Governor: July 21, 2022

Filed by the Secretary of State: July 9, 2022

2022-184

PROCLAMATIONS

Black Breastfeeding Week

WHEREAS, the State of Illinois, along with World Health Organization and the United States Breastfeeding Committee, acknowledge the benefits of breastfeeding for infants and their parents; and,

WHEREAS, promoting and supporting all milk-feeding families regardless of race, ethnicity, gender identity, sexual orientation, education level, socioeconomic status, or any other factor that makes every family and community unique; and,

WHEREAS, racial disparities in breastfeeding rates persist in Illinois and throughout our country; and,

WHEREAS, research shows that Black parents in our state, and nationwide, initiate breastfeeding or continue exclusively breastfeeding through 6 months at much lower rates; and,

WHEREAS, recognizing that according to the CDC, exclusive breastfeeding could decrease infant mortality rates by as much as 50 percent; and,

WHEREAS, breastfeeding plays an important role in managing the double burden of malnutrition by providing food security, reducing inequalities, and providing immunologic protection for Illinois' youngest people; and,

WHEREAS, understanding that racial equity in breastfeeding must be prioritized in order to address systemic injustices that will prevent black families from achieving their full breastfeeding potential and contribute to racial disparities in birth outcomes, pregnancy-related morbidity rates, and pregnancy-related mortality rates making it essential to highlight the unique challenges facing black families; and,

WHEREAS, this week, the State of Illinois applauds organizations that are committed to promoting diversity in the lactation field and joins them in working towards racial equity in breastfeeding and in parent and child health;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim August 25-31, 2022, as Black Breastfeeding Week.

Issued by the Governor: July 21, 2022

Filed by the Secretary of State: August 10, 2022

PROCLAMATIONS

Indigenous Milk Medicine Breastfeeding Week

WHEREAS, the State of Illinois, along with World Health Organization and the United States Breastfeeding Committee, acknowledge the benefits of breastfeeding for infants and their parents; and,

WHEREAS, promoting and supporting all milk-feeding families regardless of race, ethnicity, gender identity, sexual orientation, education level, socioeconomic status, or any other factor that makes every family and community unique; and,

WHEREAS, the State of Illinois is committed to recognizing its diverse communities and the importance of promoting breastfeeding for all of its residents, including those of native decent; and,

WHEREAS, studies confirm that exclusive human milk feeding is recommended as the most developmentally appropriate nourishment for infants of all nationalities for the first six months of life, with continued human milk feeding until two years or beyond to optimize infant health, growth, and development; and,

WHEREAS, it is essential to have a week that is dedicated to prioritizing and celebrating the experiences of Native families, and using this week to focus on breastfeeding to bring to the forefront the needs of the Native families. as well as to work toward our common goal of supporting milk feeding in each unique community; and,

WHEREAS, breastfeeding plays an important role in managing the double burden of malnutrition by providing food security, reducing inequalities, and providing immunologic protection for its Native communities; and,

WHEREAS, to reflect on and fulfill the hopes of this community to address the inequity and injustice of indigenous mothers and their abilities to practice their role of breastfeeding;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim August 8th-14th 2022, as Indigenous Milk Medicine Breastfeeding Week.

Issued by the Governor: July 21, 2022

Filed by the Secretary of State: August 10, 2022

2022-186

Korean War Veterans Armistice Day

PROCLAMATIONS

WHEREAS, as we observe the 69th anniversary of the Korean War Armistice, we reflect with reverence upon the valor of a generation that served with honor, strength, and resilience, whose spirit serves as an inspirational story of freedom's cause; and,

WHEREAS, the quote "Freedom is Not Free," displayed at the Pool of Remembrance at the Korean War Memorial, is a touching tribute to the legacy of the Korean War veterans who left their families to serve bravely and answer the call to defend a country they had never known and a people they had never met; and,

WHEREAS, the Korean War veterans fought with unwavering determination and courage on some of the world's harshest terrain, through the scorching heat of summer, the heavy rains, mud and muck, and the numbing cold of winter; and,

WHEREAS, the sacrifices and courage of the Korean War veterans led to the development of the Republic of Korea from occupation to one of the world's most vibrant democracies, one that still serves as a shining beacon of freedom and opportunity; and,

WHEREAS, all residents of Illinois will strive to live up to the example of the Korean War veterans by showing them, their families, and all servicemen and women the fullest respect and support of a grateful state and nation;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim July 27, 2022, as Korean War Veterans Armistice Day in Illinois and call upon Illinoisans to honor our distinguished Korean War Veterans.

Issued by the Governor: July 21, 2022

Filed by the Secretary of State: August 10, 2022

2022-187**National Breastfeeding Month**

WHEREAS, the state of Illinois, along with World Health Organization and the United States Breastfeeding Committee, acknowledge the benefits of breastfeeding for infants and their parents; and,

WHEREAS, promoting and supporting all milk-feeding families regardless of race, ethnicity, gender identity, sexual orientation, education level, socioeconomic status, or any other factor that makes every family and community unique; and,

PROCLAMATIONS

WHEREAS, the Surgeon General’s “Call to Action to Support Breastfeeding.” identifies breastfeeding as a national health priority and proven prevention strategy; and,

WHEREAS, the American Academy of Pediatrics recommends exclusive human milk feeding as the most developmentally appropriate nourishment for infants for the first six months of life, with continued human milk feeding until two years or beyond to optimize infant health, growth and development; and,

WHEREAS, breastfeeding plays an important role in managing the double burden of malnutrition by providing food security, reducing inequalities, and providing immunologic protection for Illinois youngest people; and,

WHEREAS, protecting the right to breastfeed and providing support in employment settings that make breastfeeding comfortable, acceptable, and accessible in the workplace setting while recognizing that pregnant people and new parents who want to breastfeed should have the right; and,

WHEREAS, the right to breastfeed should be without barriers in their communities, employment setting, and without discrimination; and,

WHEREAS, the state of Illinois commends advocates throughout the state working to build individual, family, and community support for breastfeeding and joins them in celebrating and promoting awareness of the benefits of breastfeeding for all babies and parents, now and in the future;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim August 2022, as National Breastfeeding Month.

Issued by the Governor: July 21, 2022

Filed by the Secretary of State: August 10, 2022

2022-188**Vive Tu Vida! Get Up! Get Moving! Wellness Day**

WHEREAS, Hispanic communities in Illinois and throughout the United States are faced with many challenges every day, including maintaining health and wellness; and,

WHEREAS, with a Hispanic population of nearly 16.9 percent, Illinois recognizes the need to confront the challenges Hispanics face with a proactive strategy, community alliances, and networks; and,

PROCLAMATIONS

WHEREAS, it is important to ensure the state’s Hispanic community receives culturally-proficient and linguistically-appropriate health and human services; and,

WHEREAS, the Chicago Hispanic Health Coalition empowers individuals, builds coalitions, and supports organizations with the goal of promoting healthy behaviors and reducing the risk of illness and injury; and,

WHEREAS, to maximize and coordinate efforts among city and state organizations, and to promote health lifestyle awareness in Chicago’s Hispanic communities, the Chicago Hispanic Health Coalition, Illinois Department of Human Services, and Illinois Department of Public Health are joining together with its member agencies and the National Alliance for Hispanic Health to sponsor “Vive tu Vida! Get Up! Get Moving!”; and,

WHEREAS, hundreds of people are expected to attend “Vive tu Vida! Get Up Get Moving!” events in cities across the country; and,

WHEREAS, this year, Chicago will host a “Vive tu Vida! Get Up! Get Moving!” event on August 27, 2022;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim August 27, 2022, as Vive Tu Vida! Get up! Get Moving! Wellness Day in Illinois and encourage all residents to recognize the need for increased health awareness in the Hispanic community and to support the efforts of those participating in this important event.

Issued by the Governor: July 21, 2022

Filed by the Secretary of State: August 10, 2022

2022-189**American Clean Power Week**

WHEREAS, clean energy makes up nearly 14 percent of the nation’s electricity generation, and provides enough clean energy to power over 57 million homes; and,

WHEREAS, clean energy powers our state’s economy as well, driving more than \$15 billion in total capital investment to date, \$62.7 million in annual state and local tax payments, and \$52.5 million in lease payments to Iowa landowners; and,

WHEREAS, clean energy provides more than 15,700 full-time jobs for Iowa; and,

PROCLAMATIONS

WHEREAS, our state's commitment to clean energy has already proven to be a key component of our economic growth, and with the continued investment we can remain at the forefront of energy innovation and development;

THEREFORE, I, JB Pritzker, Governor of Illinois, do hereby proclaim the week of August 15-19, 2022, to be American Clean Power Week in the State of Illinois and encourage its residents to learn more about the benefits of clean energy in our community and celebrate Illinois' leadership in renewable energy production.

Issued by the Governor: July 25, 2022

Filed by the Secretary of State: August 10, 2022

2022-190**Challenge Unlimited Day**

WHEREAS, July 26, 2022, marks the 32nd anniversary of the signing of the Americans with Disabilities Act (ADA) by President George H. W. Bush – a comprehensive piece of civil rights legislation that prohibits discrimination and guarantees that people with disabilities have the same opportunities as everyone else to participate in American life; and,

WHEREAS, for more than 50 years, Challenge Unlimited has been headquartered in Alton, IL, dedicated to serving individuals with disabilities while gaining a reputation as a trusted business partner to private commercial companies, federal and state government agencies, and has provided pathways to independence through significant employment for people with disabilities; and,

WHEREAS, Challenge Unlimited mission is to empower those with disabilities by helping them reach their fullest potential by providing employment opportunities, purchasing goods and services, and participating in state and local government programs and services; and,

WHEREAS, Challenge Unlimited now operates in six states and is proud to serve the community and fulfill the ideals of that mission of providing employment services to people with disabilities driven by its core value - community, helpfulness, abilities, leadership, learning, ethics, innovation, growth, and effective outcomes;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim July 26, 2022, as Challenge Unlimited Day in Illinois to bring awareness to the contributions of this exceptional organization.

Issued by the Governor: July 25, 2022

PROCLAMATIONS

Filed by the Secretary of State: August 10, 2022

2022-191**Bishop Dr. Claude Porter and Lady Bishop Earnestine Porter Day**

WHEREAS, Bishop Dr. Claude Porter was born on January 21, 1937, in Memphis, Tennessee; and,

WHEREAS, Bishop Porter has more than 50 years of experience in social services having founded Proviso Leyden Council for Community Action, Inc. (PLCCA) with a single employment training grant in 1968; and,

WHEREAS, he is also the Founder and President of the Porter Family Center, the President of Maywood Phoenix Homes Senior Citizens Project, the Executive Vice President of the West Suburban NAACP, and the Founder, Bishop and Pastor of Proviso Missionary Baptist Church located in Maywood, Illinois; and,

WHEREAS, Bishop Porter is a member of several boards in and around the West Suburban Cook County area and Chairman of the Proviso Township Ministerial Alliance Network (PT-MAN); and,

WHEREAS, Bishop Porter is the past recipient of the Humanitarian Award, the Community Spirit Award, Business of the Year Award, Pioneer Award H.H.S. Head Start, and was inducted into the Hall of Fame of Partners for Progress; and,

WHEREAS, Bishop Porter is a role model to the youth, and is someone that should be continually recognized for all his hard work and dedication he has for his community;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby declare Sunday, September 11, 2022, as Bishop Dr. Claude Porter and Lady Bishop Earnestine Porter Day for their many accomplishments on their 50th Anniversary at Proviso Missionary Baptist Church and The Village of Maywood, IL.

Issued by the Governor: July 26, 2022

Filed by the Secretary of State: August 10, 2022

2022-192**Chamber of Commerce Week**

PROCLAMATIONS

WHEREAS, chambers of commerce work with the businesses, merchants, and industry to advance the civic, economic, industrial, professional and cultural life of the state of Illinois; and,

WHEREAS, chambers of commerce have contributed to the civic and economic life of Illinois for 184 years since the founding of the Galena Chamber of Commerce in 1838; and,

WHEREAS, the chamber of commerce and its members provide citizens with a strong business environment that increases employment, the retail trade and commerce, and industrial growth in order to make the state of Illinois a better place to live; and,

WHEREAS, the chamber of commerce encourages the growth of existing industries, services, and commercial firms and encourages new firms and individuals to locate in the state of Illinois; and,

WHEREAS, the state of Illinois is the home to international chambers of commerce, the Great Lakes Region Office of the U.S. Chamber of Commerce, the Illinois Chamber of Commerce, and more than 400 local chambers of commerce; and,

WHEREAS, this year marks the 103rd anniversary of the founding of the Illinois Chamber of Commerce, the state's leading broad-based business organization; and,

WHEREAS, this year marks the 107th anniversary of the Illinois Association of Chamber of Commerce Executives, a career development organization for the chamber of commerce professionals;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, proclaim September 11 through September 17, 2022, as Chamber of Commerce Week in Illinois.

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2022-193**Chiari Malformation Awareness Month**

WHEREAS, in September 2022, a walk will be held during the annual Conquer Chiari Walk Across America in Illinois; and,

WHEREAS, Chiari Malformation (CM) is a serious neurological disorder affecting well over 300,000 people in the United States, first identified by Austrian pathologist Professor Hans Chiari in the 1890's and categorized in order of severity: CM types 0, 1, 1.5, 2, 3 and 4; and,

PROCLAMATIONS

WHEREAS, Chiari Malformations are defects in the cerebellum, the part of the brain that controls balance. This creates pressure on the cerebellum and brain stem and may block the normal flow of cerebral spinal fluid to and from the brain; and,

WHEREAS, the cause of Chiari I Malformation is unknown, but scientists believe it is either a congenital condition caused by exposure to harmful substances during fetal development or that it can be a genetic condition, as it may appear in more than one family member; and,

WHEREAS, symptoms usually appear during adolescence or early adulthood and can include severe head and neck pain, vertigo, muscle weakness, balance problems, blurred vision or double vision, difficulty swallowing, and sleep apnea; and,

WHEREAS, the National Institute of Neurological Disorders and Stroke of the National Institutes of Health is conducting research to find alternative surgical options and identify the cause of the malformation's to create improved treatment and prevention plans;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim the month of September 2022, as Chiari Malformation Awareness Month.

Issued by the Governor: July 26, 2022

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2022-194**Illinois Blood Donation Day**

WHEREAS, the state of Illinois is committed to ensuring the safety and security of all those living in and visiting our state; and,

WHEREAS, a sufficient blood supply is a public health issue both locally and nationally, and our hospitals and medical centers need a readily available supply for our residents and visitors; and,

WHEREAS, one blood donation can help save more than one life, and although most of the US population is eligible to donate blood, only about three percent actually do; and,

WHEREAS, Illinois is home to many organizations committed to raising awareness about the importance of blood donation; and,

PROCLAMATIONS

WHEREAS, the Illinois Blood Donation Day effectively serves to remind us that we need to constantly replenish our blood supply through donation and community awareness;

THEREFORE, I, JB Pritzker, Governor of Illinois, do hereby proclaim September 4th, 2022, as Illinois Blood Donation Day throughout this state, and I urge all the people of Illinois to support our local blood drives as saving lives and protecting our citizens is our primary goal.

Issued by the Governor: July 26, 2022

Filed by the Secretary of State: August 10, 2022

2022-195**Veterans Day at the State Fair**

WHEREAS, throughout our nation's history, Illinois' men and women in uniform have demonstrated bravery and courage in the face of danger; and,

WHEREAS, our veterans answered the call to duty with honor, and selflessness throughout Illinois', and;

WHEREAS, as we recall the service of our US Military Service Members, we are reminded that the defense of freedom comes with great loss and sacrifice; and,

WHEREAS, it is our duty to ensure the sacrifice of these heroes is never forgotten - our veterans represent the best of America, the best of Illinois, and they deserve our support; and,

WHEREAS, Sunday, August 14, 2022, is Veterans' Day at the Illinois State Fair – a day to give thanks to those who have served our country and our state, to salute our service members, and to honor the men and women who have lost their lives protecting our freedom; and,

WHEREAS, it is important that we recognize these true patriots of freedom, liberty, and democracy, not only on this day, but throughout the year;

THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim August 14, 2022, as Veterans Day at the State Fair in Illinois, and encourage all Americans to recognize and honor the sacrifice of our veterans.

Issued by the Governor: July 26, 2022

Filed by the Secretary of State: August 10, 2022

PROCLAMATIONS

2022-196**Gubernatorial Disaster Proclamation**

WHEREAS, at 9:36 a.m., on the morning of August 10, 2021, a large fire erupted at the Interco metaltronics recycling facility located at 10 Fox Industrial Drive, in Madison, Madison County, Illinois, approximately two miles north of the St. Clair County line; and

WHEREAS, several fire departments in the Metro East and St. Louis area, as well as the Mutual Aid Box Alarm System (MABAS), are working together to put out the five-alarm fire, with firefighting efforts expected to continue for up to 48 hours; and

WHEREAS, weather officials report that the smoke plume from the fire was seen 5,000 feet in the air and miles away; and

WHEREAS, at least one person was injured at the Interco facility, and the potentially hazardous nature of the smoke and soot from the fire prompted local officials in the City of Madison to issue a request that people within a one-mile radius of the factory should shelter in place; and

WHEREAS, the situation is still evolving, and the weather forecast indicates that a temperature inversion is expected to occur starting at approximately 10:00 p.m. on August 10, which would drive the smoke plume closer to ground level and which may necessitate additional response activities and a more extensive shelter-in-place request directed to potentially thousands of residents in the area affected by the inversion; and

WHEREAS, the weather forecast also indicates prevailing winds mainly to the south and southwest through mid-day on Friday, August 12, 2022, generally in the direction of St. Clair County; and

WHEREAS, reports received by the Illinois Emergency Management Agency indicate that local resources and capabilities have been exhausted, Madison County has issued a local disaster proclamation, and that state resources are needed to respond to and recover from the effects of this fire; and

WHEREAS, these circumstances give rise to an occurrence or threat of widespread or severe damage, injury or loss of life or property resulting from fire, and constitute a disaster as provided in Section 4 of the Illinois Emergency Management Agency Act; and,

WHEREAS, it is the policy of the State of Illinois that the State will be prepared to address any disasters and, therefore, it is necessary and appropriate to make additional State resources available to ensure that Illinoisans remain safe and secure; and,

PROCLAMATIONS

WHEREAS, these conditions provide legal justification under section 7 of the Illinois Emergency Management Act for the issuance of a proclamation of disaster; and

WHEREAS, the Illinois Constitution, in Article V, Section 8, provides that “the Governor shall have the supreme executive power, and shall be responsible for the faithful execution of the laws,” and states, in the Preamble, that a central purpose of the Illinois Constitution is “provide for the health, safety, and welfare of the people”;

NOW, THEREFORE, in the interest of aiding the people of Illinois and the local governments responsible for ensuring public health and safety, I, JB Pritzker, Governor of the State of Illinois, hereby proclaim as follows:

Section 1: Pursuant to the provisions of Section 7 of the Illinois Emergency Management Agency Act, 20 ILCS 3305/7, I find that a disaster exists within the State of Illinois and specifically declare Madison County and St. Clair County as a disaster area. The proclamation authorizes the exercise of all of the emergency powers provided in Section 7 of the Illinois Emergency Management Agency Act, 20 ILCS 3305/7, including but not limited to those specific emergency powers set forth below.

Section 2. The Illinois Emergency Management Agency is directed to activate the State Emergency Operations Plan and coordinate State resources to support local governments in disaster response and recovery operations.

Section 3. To aid with emergency purchases necessary for response and other emergency powers as authorized by the Illinois Emergency Management Agency Act, the provisions of the Illinois Procurement Code that would in any way prevent, hinder or delay necessary action in coping with the disaster are suspended to the extent they are not required by federal law. If necessary, and in accordance with Section 7(1) of the Illinois Emergency Management Agency Act, 20 ILCS 3305/7(1), the Governor may take appropriate executive action to suspend additional statutes, orders, rules, and regulations.

Section 4. Pursuant to Section 7(3) of the Illinois Emergency Management Agency Act, 20 ILCS 3305/7(3), this proclamation activates the Governor’s authority, as necessary, to transfer the direction, personnel or functions of State departments and agencies or units thereof for the purpose of performing or facilitating emergency response programs.

Section 5. All State agencies are directed to cooperate with the Governor, other State agencies and local authorities in the development and implementation of strategies and plans to respond to and recover from the impacts of the present disaster.

PROCLAMATIONS

Section 6: This proclamation can facilitate a request for Federal disaster assistance if a complete and comprehensive assessment of damage indicates that effective recovery is beyond the capabilities of the State and affected local governments.

Section 7: This proclamation shall be effective immediately and remain in effect for 30 days.

Issued by the Governor: August 10, 2022

Filed by the Secretary of State: August 11, 2022

ILLINOIS ADMINISTRATIVE CODE
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