

ILLINOIS REGISTER

ILLINOIS DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Practice and Procedure For Hearings Before the Illinois Department of Revenue
- 2) Code Citation: 86 Ill. Adm. Code 200
- 3) Section Number: 200.107 Proposed Action: Amendment
- 4) Statutory Authority: Implementing and authorized by Section 914 of the Illinois Income Tax Act, [35 ILCS 5/914]; and Section 8 of the Retailers' Occupation Tax Act, [35 ILCS 120/8].
- 5) A Complete Description of the Subjects and Issues Involved: This rulemaking updates the address for the Chicago location where administrative hearings are conducted.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: No
- 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 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
Illinois Department of Revenue
101 West Jefferson, MC 5-500
Springfield, Illinois 62794

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- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not for profit Corporations affected: No effect on small businesses.
 - B) Reporting, bookkeeping or other procedures required for compliance:
None
 - C) Types of professional skills necessary for compliance: None
- 14) Small Business Impact Analysis: No adverse impact on small businesses.
- 15) Regulatory Agenda on which this rulemaking was summarized: January 2024

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

Section 200.107 Hearing Offices

Hearing offices for the Department are located at 555 W. Monroe St., Suite 1100, Chicago, Illinois, and the Willard Ice Building, 101 West Jefferson Street, Level 5SW, Springfield, Illinois. Office hours, including that of the Administrative Clerk, are from 8:30 a.m. through 4:30 p.m., Monday through Friday, excluding official State holidays, which are listed at <https://cms.illinois.gov/personnel/employeeresources/stateholidays.html>.

(Source: Amended at 48 Ill. Reg. _____, effective _____)