



Illinois Department of Revenue

Legal Services Office
101 W. Jefferson St. MC 5-500
Springfield, IL 62794

SECOND NOTICE OF PROPOSED RULEMAKING

- 1) Agency: Illinois Department of Revenue
- 2) Title and Ill. Adm. Code Citation of Proposed Rulemaking: Secure Choice Savings Program Act, 86 Ill. Adm. Code 950.200
- 3) Date, Issue, and page number of the Illinois Register in which the First Notice was published: November 8, 2024, Issue 45, 48 Il. Reg 15825
- 4) Text and Location of any Changes Made to the Proposed Rulemaking During the First Notice Period: See attached First Notice Changes.
- 5) Final Regulatory Flexibility Analysis:
 - A. Summary of the issues raised by affected small businesses during the First Notice Period: No issues were raised by small businesses.
 - B. Description of actions taken on any alternatives to the proposed rule suggested by small businesses during the First Notice Period, including reasons for rejecting alternatives not utilized: None.
- 6) Analysis of the Economic and Budgetary Effects of the Proposed Rulemaking: See attached economic analysis letter.
- 7) Response to Recommendations Made by the Administrative Code Division for Changes in the Rule to Make It Comply with the Codification Scheme: All changes requested by the Administrative Code Division have been made.
- 8) Evaluation of the comments received by the agency from interested persons during the first notice period (but not including any questions raised by the Joint Committee in a preliminary review) including:
 - A. Date of any public hearing held during the first notice period. Name of the person or group requesting a hearing: No public hearing requested.
 - B. The names and addresses of all individuals or groups making comments or requesting the opportunity to make comments: No public comments were received.
 - C. A list of all specific criticisms and suggestions raised in the comments:

None.

D. The agency's evaluation of each of the specific criticisms and suggestions:
None.

E. A statement that the agency has considered all comments received during the first notice period: The Department has reviewed and considered all comments received during the first notice period.

9) An analysis of the expected effects of the proposed rulemaking, including:

A. Impact on the public: No impact on the public.

B. Changes in the agency's programs or structure resulting from implementation of the rulemaking: None.

C. Impact of proposed rule on small businesses. Methods used by Agency to comply with 5 ILCS 100/5-30, including reasons for rejecting any methods not utilized: Small businesses that fail to comply with the Secure Choice Savings Program Act are subject to penalties. This rulemaking provides guidance for what constitutes ordinary business care for purposes of abating penalties.

10) A justification and rationale for the proposed rulemaking, including:

A. Any changes in statutory language requiring the proposed rulemaking:
None

B. Any changes in agency policy, procedures, or structure requiring the proposed rulemaking: None

C. Relationship to any relevant federal rules, regulations, or funding requirements: None

D. Court orders or rulings which are related to the rulemaking: None

E. A complete explanation of any other reasons for the proposed rulemaking:
No other reasons exist.

11) Does this rulemaking include an incorporation by reference pursuant to Section 5-75 of the Illinois Administrative Procedure Act? No.

Agency Personnel Who Will Respond to Joint Committee Questions Regarding the Proposed Rulemaking:

Second Notice of Proposed Rulemaking

Page 3

86 Ill. Adm. Code 950

Brian Fliflet, Deputy General Counsel
Legal Services Office
Illinois Department of Revenue
101 W. Jefferson
Springfield, Illinois 62794
REV.GCO@illinois.gov
Phone: (217) 524-4821