

AN ACT concerning State government.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 5. The Illinois Estate and Generation-Skipping Transfer Tax Act is amended by changing Section 13 as follows:

(35 ILCS 405/13) (from Ch. 120, par. 405A-13)

Sec. 13. Collection by county treasurers; tax collection distribution fund.

(a) Collection by county treasurers. Each county treasurer shall transmit to the State Treasurer all taxes, interest or penalties paid to the county treasurer under this Act and in the county treasurer's possession as of the last day of the previous month, together with a report under oath identifying the taxpayer for or by whom an amount was paid. Those amounts and the report shall be transmitted to and received by the State Treasurer by the 10th day of each month. At the same time, a copy of the report shall be furnished to the Attorney General. The report shall be in a form and contain the particulars as the State Treasurer may prescribe. The State Treasurer shall give the county treasurer a receipt for the amount transmitted to the State Treasurer. Except as provided in subsection (a-5) of this Section, if ~~if~~ any county treasurer fails to pay to the State Treasurer all amounts that may be due

and payable under this Act as required by this Section, the county treasurer shall pay to the State Treasurer, as a penalty, a sum of money equal to the interest on the amounts not paid at the rate of 1% per month from the time those amounts are due by the county treasurer until those amounts are paid. The sureties upon the official bond of the county treasurer shall be security for the payment of the penalty. The penalty under this Section may be recovered in a civil action against the county treasurer and his or her sureties, in the name of the People of the State of Illinois, in the circuit court within the county wherein the county treasurer is resident; and the penalty, when recovered, shall be paid into the State treasury. The civil action to recover the penalty shall be brought by the State treasurer within 10 days after the failure of the county treasurer to pay to the State Treasurer any amounts collected by the county treasurer within the time required by this Act. Failure to bring the action within that time shall not prevent the bringing of the action thereafter. It is the duty of the State Treasurer to make necessary and proper investigation to determine what amounts should be paid under this Act.

(a-5) The State Treasurer may waive penalties imposed by subsection (a) of this Section on a case-by-case basis if the State Treasurer finds that imposing penalties would be unreasonable or unnecessarily burdensome because the delay in payment was due to an incident caused by the operation of an

extraordinary force, including, but not limited to, the occurrence of a natural disaster, that cannot be foreseen, that cannot be avoided by the exercise of due care, and for which no person can be held liable.

(b) Transfer Tax Collection Distributive Fund. The Transfer Tax Collection Distributive Fund is created as a special fund in the State treasury. The Fund is a continuation of the Fund of the same name created under the Illinois Estate Tax Law, repealed by this Act. As soon as may be after the first day of each month after the effective date of this Act, the State Treasurer shall transfer from the General Revenue Fund to the Transfer Tax Collection Distributive Fund an amount equal to 6% of the net revenue realized from this Act during the preceding month.

As soon as may be after the first day of each month, the State Treasurer shall allocate among the counties of this State the amount available in the Transfer Tax Collection Distributive Fund. The allocation to each county shall be 6% of the net revenues collected by the county treasurer under this Act. The State Comptroller, pursuant to appropriation, shall then pay those allocations over to the counties.

(Source: P.A. 86-737.)

Section 99. Effective date. This Act takes effect upon becoming law.