

1 AN ACT in relation to taxes.

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

4 Section 5. The Cigarette Use Tax Act is amended by  
5 changing Section 5 as follows:

6 (35 ILCS 135/5) (from Ch. 120, par. 453.35)

7 Sec. 5. License revocation; bond forfeiture. If a  
8 licensee shall be convicted of the violation of this Act, or  
9 if his license shall be revoked and no review is had of the  
10 order of revocation, or if on review thereof the decision is  
11 adverse to the licensee, or if a licensee fails to pay an  
12 assessment as to which no judicial review is sought and which  
13 has become final, or pursuant to which, upon review thereof,  
14 the circuit court has entered a judgment that is in favor of  
15 the Department and that has become final, the bond filed  
16 pursuant to this Act shall thereupon be forfeited, and the  
17 Department may institute a suit upon such bond in its own  
18 name for the entire amount of such bond and costs. Such suit  
19 upon the bond shall be in addition to any other remedy  
20 provided for herein.

21 (Source: P.A. 79-1366.)