

AN ACT concerning revenue.

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

Section 5. The State Tax Lien Registration Act is amended by changing Sections 1-15, 1-20, 1-25, and 1-30 as follows:

(35 ILCS 750/1-15)

Sec. 1-15. Registry established.

(a) The Department shall establish and maintain a public database known as the State Tax Lien Registry. If any person neglects or refuses to pay any final tax liability, the Department may file in the registry a notice of tax lien within 3 years from the date of the final tax liability.

(b) The notice of tax lien file shall include:

(1) the name and last-known address of the debtor;

(2) the name and address of the Department;

(3) the tax lien number assigned to the lien by the Department; ~~and~~

(4) the basis for the tax lien, including, but not limited to, the amount owed by the debtor as of the date of filing in the tax lien registry; ~~and-~~

(5) the county or counties where the real property of the debtor to which the lien will attach is located.

(Source: P.A. 100-22, eff. 1-1-18.)

(35 ILCS 750/1-20)

Sec. 1-20. Tax lien perfected.

(a) When a notice of tax lien is filed by the Department in the registry, the tax lien is perfected and shall be attached to all of the existing and after-acquired: (1) personal property of the debtor, both ~~real and personal~~, tangible and intangible, which is located in any and all counties within the State of Illinois; and (2) real property of the debtor located in the county or counties as specified in the notice of tax lien.

(b) The amount of the tax lien shall be a debt due the State of Illinois and shall remain a lien upon all property and rights to: (1) personal property belonging to the debtor, both ~~real and personal~~, tangible and intangible, which is located in any and all counties within the State of Illinois; and (2) real property of the debtor located in the county or counties as specified in the notice of tax lien. Interest and penalty shall accrue on the tax lien at the same rate and with the same restrictions, if any, as specified by statute for the accrual of interest and penalty for the type of tax or taxes for which the tax lien was issued.

(Source: P.A. 100-22, eff. 1-1-18.)

(35 ILCS 750/1-25)

Sec. 1-25. Time period of lien.

(a) A notice of tax lien shall be a lien upon the debtor's personal property, both tangible and intangible, located anywhere in the State, and a lien upon the real property of the debtor located in the county or counties as specified in the notice of tax lien, for a period of 20 years from the date of filing unless it is sooner released by the Department.

(b) A notice of release of tax lien filed in the registry shall constitute a release of the tax lien within the Department, the registry, and the county in which the tax lien was previously filed. The information contained on the registry shall be controlling, and the registry shall supersede the records of any county.

(Source: P.A. 100-22, eff. 1-1-18.)

(35 ILCS 750/1-30)

Sec. 1-30. Registry format.

(a) The Department shall maintain notices of tax liens filed in the registry after the effective date of this Act in its information management system in a form that permits the information to be readily accessible in an electronic form through the Internet and to be reduced to printed form. The electronic and printed form shall include the following information:

- (1) the name of the taxpayer;
- (2) the name and address of the Department;
- (3) the tax lien number assigned to the lien by the

Department;

(4) the amount of the taxes, penalties, interest, and fees indicated due on the notice of tax lien received from the Department; ~~and~~

(5) the date and time of filing; ~~and~~

(6) the county or counties where the real property of the debtor to which the lien will attach is located.

(b) Information in the registry shall be searchable by name of debtor or by tax lien number. The Department shall not charge for access to information in the registry.

(c) The Department is authorized to sell at bulk the information appearing on the tax lien registry. In selling the information, the Department shall adopt rules governing the process by which the information will be sold and the media or method by which it will be available to the purchaser and shall set a price for the information that will at least cover the cost of producing the information. The proceeds from the sale of bulk information shall be retained by the Department and used to cover its cost to produce the information sold and to maintain the registry.

(d) Registry information, whether accessed by name of debtor or by tax lien number at no charge, through a bulk sale of information, or by other means, shall not be used for survey, marketing, or solicitation purposes. Survey, marketing, or solicitation purpose does not include any action by the Department or its authorized agent to collect a debt

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represented by a tax lien appearing in the registry. The Attorney General may bring an action in any court of competent jurisdiction to enjoin the unlawful use of registry information for survey, marketing, or solicitation purposes and to recover the cost of such action, including reasonable attorney's fees.

(Source: P.A. 100-22, eff. 1-1-18.)

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