



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

HB2726

by Rep. Tom Demmer

#### SYNOPSIS AS INTRODUCED:

New Act

Creates the Taxpayer Advocate and Empowerment Act. Creates the Office of Taxpayer Advocate as an independent agency. Provides that the Taxpayer Advocate shall be appointed by a joint resolution of the Senate and the House of Representatives. Provides that the Taxpayer Advocate shall serve for an 8-year term. Sets forth the duties and salary of the Taxpayer Advocate. Provides for 2 Deputy Taxpayer Advocates and employees of the Office of Taxpayer Advocate. Effective January 1, 2020.

LRB101 07879 HLH 52934 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 1. Short title. This Act may be cited as the  
5 Taxpayer Advocate and Empowerment Act.

6 Section 5. Legislative intent. The State of Illinois is  
7 home to over 8,000 units of government. The Illinois resident,  
8 both today and historically, has unfortunately been charged  
9 with accomplishing an almost impossible task: navigating the  
10 myriad State and local government bureaucracy unassisted. In  
11 today's era, the advancement of technology has allowed for  
12 ever-growing numbers of people to access their government;  
13 however, much more has yet to be done in order to achieve the  
14 standard of service necessary for Illinoisans to take control  
15 of their democratic and legislative process.

16 While political campaigns and candidates may inspire and  
17 even mobilize large segments of the population, each election  
18 cycle typically brings with it a myriad of proposed changes  
19 that voters are not sufficiently informed about or even aware  
20 of. With so many units of local government, and so many  
21 different avenues and hurdles placed before each and every  
22 taxpayer in the State of Illinois, there needs to be a  
23 comprehensive and easy-to-use platform that taxpayers can

1 easily access, thereby putting Illinois voters back in the  
2 driver's seat of their futures.

3 It is the intent of this Act to create a State agency that  
4 is designed to inform and empower residents in this State.

5 The Office of the Taxpayer Advocate will serve as an  
6 independent agency that provides Illinoisans with a  
7 comprehensive compendium of information related to ballot  
8 proposals, and details therefrom, that too often are, either  
9 purposely or inadvertently, obfuscated.

10 Section 10. Creation; qualifications. The Office of the  
11 Taxpayer Advocate is hereby created as an independent agency.  
12 The Office of Taxpayer Advocate shall facilitate the  
13 governmental process and bring much needed transparency to the  
14 numerous referenda, ballot initiatives, and tools available to  
15 each taxpayer in Illinois.

16 The Taxpayer Advocate must be a person who is deemed  
17 qualified by the General Assembly to hold public office in the  
18 State, has experience in financial auditing, government  
19 oversight, and accountability, and is knowledgeable in the  
20 subject of State government.

21 Section 15. Term of office. The Taxpayer Advocate shall  
22 serve for a term of 8 years, each Taxpayer Advocate's term  
23 commencing with the effective date of his appointment. At the  
24 conclusion of his term, the Taxpayer Advocate becomes Acting

1 Taxpayer Advocate, until the appointment and qualification of a  
2 successor. A partially completed term of a Taxpayer Advocate is  
3 terminated upon the occurrence of a vacancy in that office.

4 Section 20. Appointment procedure.

5 (a) Except as may otherwise be provided by the joint rules  
6 of the General Assembly, the Taxpayer Advocate shall be  
7 appointed by a joint resolution of the Senate and the House of  
8 Representatives, which may specify the date on which the  
9 appointment takes effect.

10 (b) A joint resolution, or other document as may be  
11 specified by the Joint Rules, appointing a Taxpayer Advocate  
12 must be certified by the Speaker of the House and the President  
13 of the Senate as having been adopted by the affirmative vote of  
14 three-fifths of the members elected to each house,  
15 respectively, and be filed with the Secretary of State.

16 (c) An appointment of a Taxpayer Advocate takes effect on  
17 the day the appointment is completed by the General Assembly,  
18 unless the appointment specifies a later date on which it is to  
19 become effective.

20 Section 25. Duties and responsibilities of the Taxpayer  
21 Advocate; powers.

22 (a) This Act shall govern and outline the duties and  
23 responsibilities of the Office of the Taxpayer Advocate.

24 (b) The Taxpayer Advocate shall be responsible for

1 establishing an online platform on which information is easily  
2 provided for mass consumption. The website shall include, but  
3 not be limited to:

4 (1) a list of every item, either in the form of an  
5 individual candidate or question, that will be printed on  
6 the ballot for the next immediate election;

7 (2) a description of each office up for election on the  
8 ballot that contains any relevant data necessary for the  
9 taxpayer to easily identify the duties and powers of the  
10 position, for example, length of term and qualifications;

11 (3) a description of each ballot initiative or question  
12 that enables the taxpayer to easily identify what the  
13 question deals with, what the financial cost of the  
14 question will be, who will be impacted by the question,  
15 what was the genesis of the ballot initiative, how long the  
16 proposed initiative will last, who brought forth the  
17 proposal, and any other relevant data deemed necessary by  
18 the Taxpayer Advocate for inclusion into the description of  
19 measure; and

20 (4) any tools or resources for taxpayers to effect  
21 change before or in response to a specific ballot question  
22 or initiative or candidate; this may include, but not be  
23 limited to, a publication and description of any and all  
24 voter-initiated measures that a voter may initiate in his  
25 or her jurisdiction.

26 (c) The information published on the website shall include

1 the most up-to-date information regarding ballot questions and  
2 candidates. This includes providing taxpayers with complete  
3 and accurate information related to State-required public  
4 hearings or public comment periods.

5 (d) If the Taxpayer Advocate deems that a trusted and  
6 secure State, federal, or local government-operated website  
7 contains information that meets the posting and publication  
8 requirements set forth under this Act, the Taxpayer Advocate  
9 may redirect or refer taxpayers to such a site. In no event  
10 shall a taxpayer be referred to a third-party owned and  
11 operated site that is not government-operated.

12 (e) In creating the website and helping to provide the most  
13 reliable information for voters, there shall be functionality  
14 that allows any taxpayer to access address-specific  
15 information. This may be done by creating the user interface on  
16 the website to allow individuals to input a physical Illinois  
17 address and subsequently receiving ballot information  
18 pertinent to the specific ballot information available for that  
19 selected Illinois address.

20 Section 30. Vacancy; Acting Taxpayer Advocate.

21 (a) A vacancy in the office of the Taxpayer Advocate occurs  
22 upon:

- 23 (1) the death or resignation of the Taxpayer Advocate;  
24 (2) the removal of the Taxpayer Advocate by the General  
25 Assembly; or

1           (3) the conclusion of the term of the Taxpayer  
2           Advocate.

3           (b) When a vacancy in the office of Taxpayer Advocate  
4           occurs, the Deputy Taxpayer Advocate becomes Acting Taxpayer  
5           Advocate, except when the former Taxpayer Advocate serves as  
6           Acting Taxpayer Advocate.

7           (c) An Acting Taxpayer Advocate may exercise all of the  
8           powers and shall have all of the duties of the Taxpayer  
9           Advocate. An Acting Taxpayer Advocate shall receive the  
10          compensation fixed by law for the Taxpayer Advocate for as long  
11          as he holds that position.

12          (d) An Acting Taxpayer Advocate serves at the pleasure of  
13          the General Assembly, which may remove him without cause.  
14          Removal by the General Assembly of an Acting Taxpayer Advocate  
15          who holds that position ex officio as Deputy Taxpayer Advocate  
16          also operates to remove him from the office of Deputy Taxpayer  
17          Advocate.

18          Section 35. Removal for cause.

19          (a) Cause for removal includes incompetence, neglect of  
20          duty, and malfeasance in office.

21          (b) Unless otherwise provided by the joint rules of the  
22          General Assembly, removal of an Taxpayer Advocate shall be  
23          effected by joint resolution, setting out the cause for which  
24          removal is sought, and in each house, prior to any vote on  
25          removal, the Taxpayer Advocate shall be provided a reasonable

1 opportunity to appear before the chamber, or a committee  
2 thereof, to respond to the charges of cause in the removal  
3 resolution.

4 Section 40. Prohibitions. Neither the Taxpayer Advocate  
5 nor any Deputy Taxpayer Advocate may:

6 (1) become a candidate for any elective public office;

7 (2) hold any other public office, by appointment or  
8 otherwise, except for appointments on governmental  
9 advisory boards or study commissions or as otherwise  
10 expressly authorized by law or by joint resolution or joint  
11 rule of the General Assembly;

12 (3) hold any other employment;

13 (4) be actively involved in the affairs of any  
14 political party;

15 (5) actively participate in any political campaign for  
16 any public office created by the Constitution or by any  
17 statute of the State of Illinois;

18 (6) hold any legal, equitable, creditor or debt  
19 interest in any partnership, firm or other entity which  
20 contracts with the office of Taxpayer Advocate during his  
21 term or tenure; or

22 (7) make or report publicly any charges of nonfeasance  
23 or malfeasance in office of any public official or illegal  
24 conduct of any person unless he knows of reasonable  
25 grounds, based on accepted auditing and accounting



1 standards, for such charges.

2 Section 45. Deputy Taxpayer Advocates.

3 (a) There are created 2 positions of Deputy Taxpayer  
4 Advocate. Each person appointed as a Deputy Taxpayer Advocate  
5 shall be an officer in the Office of Taxpayer Advocate. Each  
6 Deputy Taxpayer Advocate shall be appointed by the Taxpayer  
7 Advocate, subject to the advice and consent of the Senate. Each  
8 Deputy Taxpayer Advocate shall serve at the pleasure of the  
9 Taxpayer Advocate.

10 (b) Each Deputy Taxpayer Advocate shall perform the duties  
11 assigned by the Taxpayer Advocate.

12 (c) The Taxpayer Advocate shall dismiss a Deputy Taxpayer  
13 Advocate for violation of any provision of this Section.

14 Section 50. Office of Taxpayer Advocate. The Taxpayer  
15 Advocate shall maintain his principal office in Springfield,  
16 and may maintain such other offices as may be necessary. The  
17 Taxpayer Advocate may purchase or lease equipment and supplies  
18 as may be necessary to carry out his duties, and shall maintain  
19 records and files of the work of the office.

20 Section 55. Employees.

21 (a) The Taxpayer Advocate may hire employees as deemed  
22 necessary and fiscally appropriate to carry out his or her  
23 duties. Employees of the Taxpayer Advocate shall not be subject

1 to the Personnel Code.

2 (b) The Taxpayer Advocate shall fix the salaries of his  
3 employees.

4 (c) The Taxpayer Advocate shall adopt rules establishing a  
5 general salary schedule according to a classification of  
6 employees, but subject to merit increases, which shall apply to  
7 all employees.

8 (d) The Taxpayer Advocate may suspend or dismiss employees.

9 (e) The Taxpayer Advocate shall adopt rules establishing  
10 grounds for dismissal of employees.

11 Section 60. Rules. The Taxpayer Advocate may adopt rules  
12 governing the operation of the office as may be necessary or  
13 advisable in the execution of his duties, except on subjects  
14 where this Act requires or authorizes the adoption of  
15 regulations. Rules of the Taxpayer Advocate must be consistent  
16 with this Act.

17 Section 70. Financial records. The Taxpayer Advocate shall  
18 maintain an accounting system and books and records relating to  
19 the financial transactions of his office. All such systems,  
20 books and records shall comply with the requirements of law  
21 applicable to state agencies in the executive branch.

22 Section 75. Salaries.

23 (a) The Taxpayer Advocate shall receive an annual salary of

1 \$75,000 or as set by the Compensation Review Board, whichever  
2 is lesser.

3 (b) Each Deputy Taxpayer Advocate shall receive an annual  
4 salary of \$65,000 or an amount set by the Compensation Review  
5 Board, whichever is lesser.

6 (c) The salaries provided for in this Act shall be paid  
7 from the State treasury on a monthly basis.

8 Section 80. Intergovernmental agreements. The Taxpayer  
9 Advocate shall, as deemed necessary by the Taxpayer Advocate,  
10 be able to enter into an intergovernmental agreement with any  
11 State agency over the course and in the process of executing  
12 his or her duties.

13 Section 85. Operation of online website and materials. The  
14 Taxpayer Advocate, with the help of the Department of  
15 Information Technology, shall establish an online website for  
16 the purposes of accomplishing the duties and responsibilities  
17 of the Office of the Taxpayer Advocate. As the Taxpayer  
18 Advocate deems necessary, materials may be published online  
19 exclusively.

20 Section 99. Effective date. This Act takes effect January  
21 1, 2020.