

HB3095



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB3095

by Rep. Fred Crespo

SYNOPSIS AS INTRODUCED:

20 ILCS 2530/15

Amends the Taxation Disclosure Act. Provides that each retailer that is required to collect and remit the tax imposed under the Retailers' Occupation Tax Act shall, in addition to other information included on the customer's receipt, include itemized line items on the customer's receipt detailing the use and occupation taxes imposed by each unit of local government.

LRB101 10702 HLH 55814 b

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 5. The Taxation Disclosure Act is amended by
5 changing Section 15 as follows:

6 (20 ILCS 2530/15)

7 Sec. 15. Tax rate database.

8 (a) The Department shall make tax rate information publicly
9 available on its Internet website. The tax rate information
10 shall include rate information on income, property, use and
11 occupation, and excise taxes.

12 (b) Tax rate information for use and occupation taxes
13 administered by the Department shall include the tax rate
14 applicable in a municipality or the unincorporated area of a
15 county and list the individual rates that comprise the
16 aggregate rate in that municipality or in the unincorporated
17 area of that county. Each retailer that is required to collect
18 and remit the tax imposed under the Retailers' Occupation Tax
19 Act shall, in addition to other information included on the
20 customer's receipt, include itemized line items on the
21 customer's receipt detailing the use and occupation taxes
22 imposed by each unit of local government.

23 (c) Beginning with the 2008 levy year, and for every

1 subsequent levy year, tax rate information for property taxes
2 shall include the name of each taxing district, a list of all
3 funds for which taxes were extended and the corresponding tax
4 rate for each fund, and the district's total tax rate. The
5 Department may also include such other property tax information
6 that it determines is necessary to achieve the purpose set
7 forth in Section 5 of this Act. This information shall be made
8 available in a viewable and downloadable format on the
9 effective date of this Act and shall be updated on January 1 of
10 each subsequent year with the most recent tax rate information
11 available.

12 (d) Tax rate information for income taxes shall include the
13 individual income tax rate as well as the corporate income tax
14 rate. This information shall be made available in a viewable
15 and downloadable format on the effective date of this Act and
16 shall be updated on January 1 of each subsequent year with the
17 most recent tax rate information available.

18 (e) Tax rate information for excise taxes shall include the
19 statewide rates as well as local rates for taxes administered
20 by the Department. This information shall be made available in
21 a viewable and downloadable format on the effective date of
22 this Act and shall be updated on January 1 and July 1 of each
23 subsequent year with the most recent tax rate information
24 available.

25 (Source: P.A. 97-353, eff. 1-1-12.)