



Rep. Jack D. Franks

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09700HB1798ham001

LRB097 09530 HLH 51468 a

1 AMENDMENT TO HOUSE BILL 1798

2 AMENDMENT NO. _____. Amend House Bill 1798 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Department of Revenue Law of the Civil
5 Administrative Code of Illinois is amended by changing Section
6 2505-425 as follows:

7 (20 ILCS 2505/2505-425)

8 Sec. 2505-425. Public list of delinquent State taxes.

9 (a) The Director must ~~may~~ annually disclose a list of all
10 taxpayers, including but not limited to individuals, trusts,
11 partnerships, corporations, and other taxable entities, that
12 are delinquent in the payment of tax liabilities collected by
13 the Department. The list shall include only those taxpayers
14 with total final liabilities for all taxes collected by the
15 Department (including penalties and interest) in an amount
16 greater than \$1,000 (or a greater amount as established by the

1 Department by rule) for a period of 6 months (or a longer
2 period as established by the Department by rule) from the time
3 that the taxes were assessed or became final, as provided in
4 the statute imposing the tax. The list shall contain the name,
5 address, types of taxes, month and year in which each tax
6 liability was assessed or became final, the amount of each tax
7 outstanding of each delinquent taxpayer, and, in the case of a
8 corporate taxpayer, the name of the current president of record
9 of the corporation.

10 (b) At least 90 days before the disclosure of the name of
11 any delinquent taxpayer prescribed in subsection (a), the
12 Director shall mail a written notice to each delinquent
13 taxpayer by certified mail addressed to the delinquent taxpayer
14 at his or her last or usual place of business or abode
15 detailing the amount and nature of the delinquency and the
16 intended disclosure of the delinquency. If the delinquent tax
17 has not been paid 60 days after the notice was delivered or the
18 Department has been notified that delivery was refused or
19 unclaimed, and the taxpayer has not, since the mailing of the
20 notice, either entered into a written agreement with the
21 Department for payment of the delinquency or corrected a
22 default in an existing agreement to the satisfaction of the
23 Director, the Director may disclose the tax in the list of
24 delinquent taxpayers.

25 (c) Unpaid taxes shall not be deemed to be delinquent and
26 subject to disclosure if (i) a written agreement for payment

1 exists without default between the taxpayer and the Department
2 or (ii) the tax liability is the subject of an administrative
3 hearing, administrative review, or judicial review.

4 (d) The list shall be available for public inspection at
5 the Department or by other means of publication, including the
6 Internet.

7 (e) The Department shall prescribe reasonable rules for the
8 administration and implementation of this Section.

9 (f) Any disclosure made by the Director in a good faith
10 effort to comply with this Section shall not be considered a
11 violation of any statute prohibiting disclosure of taxpayer
12 information.

13 (Source: P.A. 91-239, eff. 1-1-00; 92-197, eff. 8-1-01. ").