



Sen. Susan Garrett

Filed: 4/11/2011

09700SB0043sam001

LRB097 02864 PJG 54399 a

1 AMENDMENT TO SENATE BILL 43

2 AMENDMENT NO. _____. Amend Senate Bill 43 by replacing
3 everything after the enacting clause with the following:

4 "Section 1. Short title. This Act may be cited as the
5 Taxation Disclosure Act.

6 Section 5. Legislative purpose. The intent of the General
7 Assembly is to make citizen access to State and local tax rates
8 as open, transparent, and publicly accessible as is feasible.
9 Increasing the ease of public access to State and local tax
10 rates significantly contributes to governmental
11 accountability, public participation, and the understanding of
12 the cost of government services. Therefore, the General
13 Assembly directs the Department to create and maintain a
14 database of tax rates for taxing districts in the State.

15 Section 10. Definitions. As used in this Act, "Department"

1 means the Department of Revenue.

2 Section 15. Tax rate database.

3 (a) The Department shall make tax rate information publicly
4 available on its Internet website. The tax rate information
5 shall include rate information on income, property, use and
6 occupation, and excise taxes.

7 (b) Tax rate information for use and occupation taxes
8 administered by the Department shall include the tax rate
9 applicable in a municipality or the unincorporated area of a
10 county and list the individual rates that comprise the
11 aggregate rate in that municipality or in the unincorporated
12 area of that county.

13 (c) Beginning with the 2008 levy year, and for every
14 subsequent levy year, tax rate information for property taxes
15 shall include the name of each taxing district, a list of all
16 funds for which taxes were extended and the corresponding tax
17 rate for each fund, and the district's total tax rate. The
18 Department may also include such other property tax information
19 that it determines is necessary to achieve the purpose set
20 forth in Section 5 of this Act. This information shall be made
21 available in a viewable and downloadable format on the
22 effective date of this Act and shall be updated on January 1 of
23 each subsequent year with the most recent tax rate information
24 available.

25 (d) Tax rate information for income taxes shall include the

1 individual income tax rate as well as the corporate income tax
2 rate. This information shall be made available in a viewable
3 and downloadable format on the effective date of this Act and
4 shall be updated on January 1 of each subsequent year with the
5 most recent tax rate information available.

6 (e) Tax rate information for excise taxes shall include the
7 statewide rates as well as local rates for taxes administered
8 by the Department. This information shall be made available in
9 a viewable and downloadable format on the effective date of
10 this Act and shall be updated on January 1 and July 1 of each
11 subsequent year with the most recent tax rate information
12 available.

13 Section 99. Effective date. This Act takes effect January
14 1, 2012.".