

1 AN ACT concerning taxes.

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

4 Section 5. The Retailers' Occupation Tax Act is amended
5 by changing Section 11 as follows:

6 (35 ILCS 120/11) (from Ch. 120, par. 450)

7 Sec. 11. All information received by the Department from
8 returns filed under this Act, or from any investigation
9 conducted under this Act, shall be confidential, except for
10 official purposes, and any person who divulges any such
11 information in any manner, except in accordance with a proper
12 judicial order or as otherwise provided by law, shall be
13 guilty of a Class B misdemeanor.

14 Nothing in this Act prevents the Director of Revenue from
15 publishing or making available to the public the names and
16 addresses of persons filing returns under this Act, or
17 reasonable statistics concerning the operation of the tax by
18 grouping the contents of returns so the information in any
19 individual return is not disclosed.

20 Nothing in this Act prevents the Director of Revenue from
21 divulging to the United States Government or the government
22 of any other state, or municipality ~~or any village that does~~
23 ~~not levy any real property taxes for village operations and~~
24 ~~that receives more than 60% of its general corporate revenue~~
25 ~~from taxes under the Use Tax Act, the Service Use Tax Act,~~
26 ~~the Service Occupation Tax Act, and the Retailers' Occupation~~
27 ~~Tax Act,~~ or any officer or agency thereof, for exclusively
28 official purposes, information received by the Department in
29 administering this Act, provided that such other governmental
30 agency agrees to divulge requested tax information to the
31 Department.

1 The Department's furnishing of information derived from a
 2 taxpayer's return or from an investigation conducted under
 3 this Act to the surety on a taxpayer's bond that has been
 4 furnished to the Department under this Act, either to provide
 5 notice to such surety of its potential liability under the
 6 bond or, in order to support the Department's demand for
 7 payment from such surety under the bond, is an official
 8 purpose within the meaning of this Section.

9 The furnishing upon request of information obtained by
 10 the Department from returns filed under this Act or
 11 investigations conducted under this Act to the Illinois
 12 Liquor Control Commission for official use is deemed to be an
 13 official purpose within the meaning of this Section.

14 Notice to a surety of potential liability shall not be
 15 given unless the taxpayer has first been notified, not less
 16 than 10 days prior thereto, of the Department's intent to so
 17 notify the surety.

18 The furnishing upon request of the Auditor General, or
 19 his authorized agents, for official use, of returns filed and
 20 information related thereto under this Act is deemed to be an
 21 official purpose within the meaning of this Section.

22 Where an appeal or a protest has been filed on behalf of
 23 a taxpayer, the furnishing upon request of the attorney for
 24 the taxpayer of returns filed by the taxpayer and information
 25 related thereto under this Act is deemed to be an official
 26 purpose within the meaning of this Section.

27 The furnishing of financial information to a home rule
 28 unit that has imposed a tax similar to that imposed by this
 29 Act pursuant to its home rule powers, ~~or to any village that~~
 30 ~~does not levy any real property taxes for village operations~~
 31 ~~and that receives more than 60% of its general corporate~~
 32 ~~revenue from taxes under the Use Tax Act, the Service Use Tax~~
 33 ~~Act, the Service Occupation Tax Act, and the Retailers'~~
 34 ~~Occupation Tax Act, or to any municipality,~~ upon request of

1 the Chief Executive thereof, is an official purpose within
 2 the meaning of this Section, provided the home rule unit or
 3 the municipality or--village--that--does--not--levy--any--real
 4 property--taxes--for--village--operations--and--that--receives--more
 5 than--60%--of--its--general--corporate--revenue--from--taxes--under
 6 the--Use--Tax--Act,--the--Service--Use--Tax--Act,--the--Service
 7 Occupation--Tax--Act,--and--the--Retailers'-Occupation-Tax-Act
 8 agrees in writing to the requirements of this Section.

9 For a municipality village--that--does--not--levy--any--real
 10 property--taxes--for--village--operations--and--that--receives--more
 11 than--60%--of--its--general--corporate--revenue--from--taxes--under
 12 the--Use--Tax--Act,--Service--Use--Tax--Act,--Service--Occupation--Tax
 13 Act,--and--Retailers'-Occupation-Tax-Act, the officers eligible
 14 to receive information from the Department of Revenue under
 15 this Section are the chief executive officer village-manager
 16 and the chief financial officer of the municipality village.

17 Information so provided shall be subject to all
 18 confidentiality provisions of this Section. The written
 19 agreement shall provide for reciprocity, limitations on
 20 access, disclosure, and procedures for requesting
 21 information.

22 The Director may make available to any State agency,
 23 including the Illinois Supreme Court, which licenses persons
 24 to engage in any occupation, information that a person
 25 licensed by such agency has failed to file returns under this
 26 Act or pay the tax, penalty and interest shown therein, or
 27 has failed to pay any final assessment of tax, penalty or
 28 interest due under this Act. The Director may also make
 29 available to the Secretary of State information that a
 30 limited liability company, which has filed articles of
 31 organization with the Secretary of State, or corporation
 32 which has been issued a certificate of incorporation by the
 33 Secretary of State has failed to file returns under this Act
 34 or pay the tax, penalty and interest shown therein, or has

1 failed to pay any final assessment of tax, penalty or
2 interest due under this Act. An assessment is final when all
3 proceedings in court for review of such assessment have
4 terminated or the time for the taking thereof has expired
5 without such proceedings being instituted.

6 The Director shall make available for public inspection
7 in the Department's principal office and for publication, at
8 cost, administrative decisions issued on or after January 1,
9 1995. These decisions are to be made available in a manner so
10 that the following taxpayer information is not disclosed:

11 (1) The names, addresses, and identification
12 numbers of the taxpayer, related entities, and employees.

13 (2) At the sole discretion of the Director, trade
14 secrets or other confidential information identified as
15 such by the taxpayer, no later than 30 days after receipt
16 of an administrative decision, by such means as the
17 Department shall provide by rule.

18 The Director shall determine the appropriate extent of
19 the deletions allowed in paragraph (2). In the event the
20 taxpayer does not submit deletions, the Director shall make
21 only the deletions specified in paragraph (1).

22 The Director shall make available for public inspection
23 and publication an administrative decision within 180 days
24 after the issuance of the administrative decision. The term
25 "administrative decision" has the same meaning as defined in
26 Section 3-101 of Article III of the Code of Civil Procedure.
27 Costs collected under this Section shall be paid into the Tax
28 Compliance and Administration Fund.

29 Nothing contained in this Act shall prevent the Director
30 from divulging information to any person pursuant to a
31 request or authorization made by the taxpayer or by an
32 authorized representative of the taxpayer.

33 (Source: P.A. 89-89, eff. 6-30-95; 90-491, eff. 1-1-98.)