

AN ACT concerning local government.

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

Section 5. The Freedom of Information Act is amended by changing Section 7.5 as follows:

(5 ILCS 140/7.5)

Sec. 7.5. Statutory Exemptions. To the extent provided for by the statutes referenced below, the following shall be exempt from inspection and copying:

(a) All information determined to be confidential under Section 4002 of the Technology Advancement and Development Act.

(b) Library circulation and order records identifying library users with specific materials under the Library Records Confidentiality Act.

(c) Applications, related documents, and medical records received by the Experimental Organ Transplantation Procedures Board and any and all documents or other records prepared by the Experimental Organ Transplantation Procedures Board or its staff relating to applications it has received.

(d) Information and records held by the Department of Public Health and its authorized representatives relating to known or suspected cases of sexually transmissible disease or any information the disclosure of which is restricted under the

Illinois Sexually Transmissible Disease Control Act.

(e) Information the disclosure of which is exempted under Section 30 of the Radon Industry Licensing Act.

(f) Firm performance evaluations under Section 55 of the Architectural, Engineering, and Land Surveying Qualifications Based Selection Act.

(g) Information the disclosure of which is restricted and exempted under Section 50 of the Illinois Prepaid Tuition Act.

(h) Information the disclosure of which is exempted under the State Officials and Employees Ethics Act, and records of any lawfully created State or local inspector general's office that would be exempt if created or obtained by an Executive Inspector General's office under that Act.

(i) Information contained in a local emergency energy plan submitted to a municipality in accordance with a local emergency energy plan ordinance that is adopted under Section 11-21.5-5 of the Illinois Municipal Code.

(j) Information and data concerning the distribution of surcharge moneys collected and remitted by wireless carriers under the Wireless Emergency Telephone Safety Act.

(k) Law enforcement officer identification information or driver identification information compiled by a law enforcement agency or the Department of Transportation under Section 11-212 of the Illinois Vehicle Code.

(l) Records and information provided to a residential health care facility resident sexual assault and death review

team or the Executive Council under the Abuse Prevention Review Team Act.

(m) Information provided to the predatory lending database created pursuant to Article 3 of the Residential Real Property Disclosure Act, except to the extent authorized under that Article.

(n) Defense budgets and petitions for certification of compensation and expenses for court appointed trial counsel as provided under Sections 10 and 15 of the Capital Crimes Litigation Act. This subsection (n) shall apply until the conclusion of the trial of the case, even if the prosecution chooses not to pursue the death penalty prior to trial or sentencing.

(o) Information that is prohibited from being disclosed under Section 4 of the Illinois Health and Hazardous Substances Registry Act.

(p) Security portions of system safety program plans, investigation reports, surveys, schedules, lists, data, or information compiled, collected, or prepared by or for the Regional Transportation Authority under Section 2.11 of the Regional Transportation Authority Act or the St. Clair County Transit District under the Bi-State Transit Safety Act.

(q) Information prohibited from being disclosed by the Personnel Records Review Act.

(r) Information prohibited from being disclosed by the Illinois School Student Records Act.

(s) Information the disclosure of which is restricted under Section 5-108 of the Public Utilities Act.

(t) All identified or deidentified health information in the form of health data or medical records contained in, stored in, submitted to, transferred by, or released from the Illinois Health Information Exchange, and identified or deidentified health information in the form of health data and medical records of the Illinois Health Information Exchange in the possession of the Illinois Health Information Exchange Authority due to its administration of the Illinois Health Information Exchange. The terms "identified" and "deidentified" shall be given the same meaning as in the Health Insurance Accountability and Portability Act of 1996, Public Law 104-191, or any subsequent amendments thereto, and any regulations promulgated thereunder.

(u) Records and information provided to an independent team of experts under Brian's Law.

(v) Names and information of people who have applied for or received Firearm Owner's Identification Cards under the Firearm Owners Identification Card Act.

(w) ~~(v)~~ Personally identifiable information which is exempted from disclosure under subsection (g) of Section 19.1 of the Toll Highway Act.

(x) Information which is exempted from disclosure under Section 5-1014.3 of the Counties Code or Section 8-11-21 of the Illinois Municipal Code.

(Source: P.A. 96-542, eff. 1-1-10; 96-1235, eff. 1-1-11; 96-1331, eff. 7-27-10; 97-80, eff. 7-5-11; 97-333, eff. 8-12-11; 97-342, eff. 8-12-11; revised 9-2-11.)

Section 10. The Counties Code is amended by changing Section 5-1014.3 as follows:

(55 ILCS 5/5-1014.3)

Sec. 5-1014.3. Agreements to share or rebate occupation taxes.

(a) On and after June 1, 2004, a county board shall not enter into any agreement to share or rebate any portion of retailers' occupation taxes generated by retail sales of tangible personal property if: (1) the tax on those retail sales, absent the agreement, would have been paid to another unit of local government; and (2) the retailer maintains, within that other unit of local government, a retail location from which the tangible personal property is delivered to purchasers, or a warehouse from which the tangible personal property is delivered to purchasers. Any unit of local government denied retailers' occupation tax revenue because of an agreement that violates this Section may file an action in circuit court against only the county. Any agreement entered into prior to June 1, 2004 is not affected by this amendatory Act of the 93rd General Assembly. Any unit of local government that prevails in the circuit court action is entitled to

damages in the amount of the tax revenue it was denied as a result of the agreement, statutory interest, costs, reasonable attorney's fees, and an amount equal to 50% of the tax.

(b) On and after the effective date of this amendatory Act of the 93rd General Assembly, a home rule unit shall not enter into any agreement prohibited by this Section. This Section is a denial and limitation of home rule powers and functions under subsection (g) of Section 6 of Article VII of the Illinois Constitution.

(c) Any county that enters into an agreement to share or rebate any portion of retailers' occupation taxes generated by retail sales of tangible personal property must complete and submit a report by electronic filing to the Department of Revenue within 30 days after the execution of the agreement. Any county that has entered into such an agreement before the effective date of this amendatory Act of the 97th General Assembly that has not been terminated or expired as of the effective date of this amendatory Act of the 97th General Assembly shall submit a report with respect to the agreements within 90 days after the effective date of this amendatory Act of the 97th General Assembly.

(d) The report described in this Section shall be made on a form to be supplied by the Department of Revenue and shall contain the following:

(1) the names of the county and the business entering into the agreement;

(2) the location or locations of the business within the county;

(3) the form shall also contain a statement, to be answered in the affirmative or negative, as to whether or not the company maintains additional places of business in the State other than those described pursuant to paragraph (2);

(4) the terms of the agreement, including (i) the manner in which the amount of any retailers' occupation tax to be shared, rebated, or refunded is to be determined each year for the duration of the agreement, (ii) the duration of the agreement, and (iii) the name of any business who is not a party to the agreement but who directly or indirectly receives a share, refund, or rebate of the retailers' occupation tax; and

(5) a copy of the agreement to share or rebate any portion of retailers' occupation taxes generated by retail sales of tangible personal property.

An updated report must be filed by the county within 30 days after the execution of any amendment made to an agreement.

Reports filed with the Department pursuant to this Section shall not constitute tax returns.

(e) The Department and the county shall redact the sales figures, the amount of sales tax collected, and the amount of sales tax rebated prior to disclosure of information contained in a report required by this Section or the Freedom of

Information Act. The information redacted shall be exempt from the provisions of the Freedom of Information Act.

(f) All reports, except the copy of the agreement, required to be filed with the Department of Revenue pursuant to this Section shall be posted on the Department's website within 6 months after the effective date of this amendatory Act of the 97th General Assembly. The website shall be updated on a monthly basis to include newly received reports.

(Source: P.A. 93-920, eff. 8-12-04.)

Section 15. The Illinois Municipal Code is amended by changing Section 8-11-21 as follows:

(65 ILCS 5/8-11-21)

Sec. 8-11-21. Agreements to share or rebate occupation taxes.

(a) On and after June 1, 2004, the corporate authorities of a municipality shall not enter into any agreement to share or rebate any portion of retailers' occupation taxes generated by retail sales of tangible personal property if: (1) the tax on those retail sales, absent the agreement, would have been paid to another unit of local government; and (2) the retailer maintains, within that other unit of local government, a retail location from which the tangible personal property is delivered to purchasers, or a warehouse from which the tangible personal property is delivered to purchasers. Any unit of local



government denied retailers' occupation tax revenue because of an agreement that violates this Section may file an action in circuit court against only the municipality. Any agreement entered into prior to June 1, 2004 is not affected by this amendatory Act of the 93rd General Assembly. Any unit of local government that prevails in the circuit court action is entitled to damages in the amount of the tax revenue it was denied as a result of the agreement, statutory interest, costs, reasonable attorney's fees, and an amount equal to 50% of the tax.

(b) On and after the effective date of this amendatory Act of the 93rd General Assembly, a home rule unit shall not enter into any agreement prohibited by this Section. This Section is a denial and limitation of home rule powers and functions under subsection (g) of Section 6 of Article VII of the Illinois Constitution.

(c) Any municipality that enters into an agreement to share or rebate any portion of retailers' occupation taxes generated by retail sales of tangible personal property must complete and submit a report by electronic filing to the Department of Revenue within 30 days after the execution of the agreement. Any municipality that has entered into such an agreement before the effective date of this amendatory Act of the 97th General Assembly that has not been terminated or expired as of the effective date of this amendatory Act of the 97th General Assembly shall submit a report with respect to the agreements

within 90 days after the effective date of this amendatory Act of the 97th General Assembly.

(d) The report described in this Section shall be made on a form to be supplied by the Department of Revenue and shall contain the following:

(1) the names of the municipality and the business entering into the agreement;

(2) the location or locations of the business within the municipality;

(3) the form shall also contain a statement, to be answered in the affirmative or negative, as to whether or not the company maintains additional places of business in the State other than those described pursuant to paragraph (2);

(4) the terms of the agreement, including (i) the manner in which the amount of any retailers' occupation tax to be shared, rebated, or refunded is to be determined each year for the duration of the agreement, (ii) the duration of the agreement, and (iii) the name of any business who is not a party to the agreement but who directly or indirectly receives a share, refund, or rebate of the retailers' occupation tax; and

(5) a copy of the agreement to share or rebate any portion of retailers' occupation taxes generated by retail sales of tangible personal property.

An updated report must be filed by the municipality within

30 days after the execution of any amendment made to an agreement.

Reports filed with the Department pursuant to this Section shall not constitute tax returns.

(e) The Department and the municipality shall redact the sales figures, the amount of sales tax collected, and the amount of sales tax rebated prior to disclosure of information contained in a report required by this Section or the Freedom of Information Act. The information redacted shall be exempt from the provisions of the Freedom of Information Act.

(f) All reports, except the copy of the agreement, required to be filed with the Department of Revenue pursuant to this Section shall be posted on the Department's website within 6 months after the effective date of this amendatory Act of the 97th General Assembly. The website shall be updated on a monthly basis to include newly received reports.

(Source: P.A. 93-920, eff. 8-12-04.)

Section 90. The State Mandates Act is amended by adding Section 8.36 as follows:

(30 ILCS 805/8.36 new)

Sec. 8.36. Exempt mandate. Notwithstanding Sections 6 and 8 of this Act, no reimbursement by the State is required for the implementation of any mandate created by this amendatory Act of the 97th General Assembly.