



Rep. Marcus C. Evans, Jr.

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LRB100 08647 HLH 24103 a

1 AMENDMENT TO HOUSE BILL 1808

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 1808 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by  
5 changing Section 917 as follows:

6 (35 ILCS 5/917) (from Ch. 120, par. 9-917)

7 Sec. 917. Confidentiality and information sharing.

8 (a) Confidentiality. Except as provided in this Section,  
9 all information received by the Department from returns filed  
10 under this Act, or from any investigation conducted under the  
11 provisions of this Act, shall be confidential, except for  
12 official purposes within the Department or pursuant to official  
13 procedures for collection of any State tax or pursuant to an  
14 investigation or audit by the Illinois State Scholarship  
15 Commission of a delinquent student loan or monetary award or  
16 enforcement of any civil or criminal penalty or sanction

1 imposed by this Act or by another statute imposing a State tax,  
2 and any person who divulges any such information in any manner,  
3 except for such purposes and pursuant to order of the Director  
4 or in accordance with a proper judicial order, shall be guilty  
5 of a Class A misdemeanor. However, the provisions of this  
6 paragraph are not applicable to information furnished to (i)  
7 the Department of Healthcare and Family Services (formerly  
8 Department of Public Aid), State's Attorneys, and the Attorney  
9 General for child support enforcement purposes and (ii) a  
10 licensed attorney representing the taxpayer where an appeal or  
11 a protest has been filed on behalf of the taxpayer. If it is  
12 necessary to file information obtained pursuant to this Act in  
13 a child support enforcement proceeding, the information shall  
14 be filed under seal.

15 (b) Public information. Nothing contained in this Act shall  
16 prevent the Director from publishing or making available to the  
17 public the names and addresses of persons filing returns under  
18 this Act, or from publishing or making available reasonable  
19 statistics concerning the operation of the tax wherein the  
20 contents of returns are grouped into aggregates in such a way  
21 that the information contained in any individual return shall  
22 not be disclosed.

23 (c) Governmental agencies. The Director may make available  
24 to the Secretary of the Treasury of the United States or his  
25 delegate, or the proper officer or his delegate of any other  
26 state imposing a tax upon or measured by income, for

1 exclusively official purposes, information received by the  
2 Department in the administration of this Act, but such  
3 permission shall be granted only if the United States or such  
4 other state, as the case may be, grants the Department  
5 substantially similar privileges. The Director may exchange  
6 information with the Department of Healthcare and Family  
7 Services and the Department of Human Services (acting as  
8 successor to the Department of Public Aid under the Department  
9 of Human Services Act) for the purpose of verifying sources and  
10 amounts of income and for other purposes directly connected  
11 with the administration of this Act, the Illinois Public Aid  
12 Code, and any other health benefit program administered by the  
13 State. The Director may exchange information with the Director  
14 of the Department of Employment Security for the purpose of  
15 verifying sources and amounts of income and for other purposes  
16 directly connected with the administration of this Act and Acts  
17 administered by the Department of Employment Security. The  
18 Director may make available to the Illinois Workers'  
19 Compensation Commission information regarding employers for  
20 the purpose of verifying the insurance coverage required under  
21 the Workers' Compensation Act and Workers' Occupational  
22 Diseases Act. The Director may exchange information with the  
23 Illinois Department on Aging for the purpose of verifying  
24 sources and amounts of income for purposes directly related to  
25 confirming eligibility for participation in the programs of  
26 benefits authorized by the Senior Citizens and Persons with

1 Disabilities Property Tax Relief and Pharmaceutical Assistance  
2 Act. The Director may exchange information with the State  
3 Treasurer's Office and the Department of Employment Security  
4 for the purpose of implementing, administering, and enforcing  
5 the Illinois Secure Choice Savings Program Act. The Director  
6 may exchange information with the State Treasurer's Office for  
7 the purpose of administering the Uniform Disposition of  
8 Unclaimed Property Act or successor Acts.

9 The Director may make available to any State agency,  
10 including the Illinois Supreme Court, which licenses persons to  
11 engage in any occupation, information that a person licensed by  
12 such agency has failed to file returns under this Act or pay  
13 the tax, penalty and interest shown therein, or has failed to  
14 pay any final assessment of tax, penalty or interest due under  
15 this Act. The Director may make available to any State agency,  
16 including the Illinois Supreme Court, information regarding  
17 whether a bidder, contractor, or an affiliate of a bidder or  
18 contractor has failed to file returns under this Act or pay the  
19 tax, penalty, and interest shown therein, or has failed to pay  
20 any final assessment of tax, penalty, or interest due under  
21 this Act, for the limited purpose of enforcing bidder and  
22 contractor certifications. For purposes of this Section, the  
23 term "affiliate" means any entity that (1) directly,  
24 indirectly, or constructively controls another entity, (2) is  
25 directly, indirectly, or constructively controlled by another  
26 entity, or (3) is subject to the control of a common entity.

1 For purposes of this subsection (a), an entity controls another  
2 entity if it owns, directly or individually, more than 10% of  
3 the voting securities of that entity. As used in this  
4 subsection (a), the term "voting security" means a security  
5 that (1) confers upon the holder the right to vote for the  
6 election of members of the board of directors or similar  
7 governing body of the business or (2) is convertible into, or  
8 entitles the holder to receive upon its exercise, a security  
9 that confers such a right to vote. A general partnership  
10 interest is a voting security.

11 The Director may make available to any State agency,  
12 including the Illinois Supreme Court, units of local  
13 government, and school districts, information regarding  
14 whether a bidder or contractor is an affiliate of a person who  
15 is not collecting and remitting Illinois Use taxes, for the  
16 limited purpose of enforcing bidder and contractor  
17 certifications.

18 The Director may also make available to the Secretary of  
19 State information that a corporation which has been issued a  
20 certificate of incorporation by the Secretary of State has  
21 failed to file returns under this Act or pay the tax, penalty  
22 and interest shown therein, or has failed to pay any final  
23 assessment of tax, penalty or interest due under this Act. An  
24 assessment is final when all proceedings in court for review of  
25 such assessment have terminated or the time for the taking  
26 thereof has expired without such proceedings being instituted.

1 For taxable years ending on or after December 31, 1987, the  
2 Director may make available to the Director or principal  
3 officer of any Department of the State of Illinois, information  
4 that a person employed by such Department has failed to file  
5 returns under this Act or pay the tax, penalty and interest  
6 shown therein. For purposes of this paragraph, the word  
7 "Department" shall have the same meaning as provided in Section  
8 3 of the State Employees Group Insurance Act of 1971.

9 (d) The Director shall make available for public inspection  
10 in the Department's principal office and for publication, at  
11 cost, administrative decisions issued on or after January 1,  
12 1995. These decisions are to be made available in a manner so  
13 that the following taxpayer information is not disclosed:

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

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

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

25 The Director shall make available for public inspection and  
26 publication an administrative decision within 180 days after

1 the issuance of the administrative decision. The term  
2 "administrative decision" has the same meaning as defined in  
3 Section 3-101 of Article III of the Code of Civil Procedure.  
4 Costs collected under this Section shall be paid into the Tax  
5 Compliance and Administration Fund.

6 (e) Nothing contained in this Act shall prevent the  
7 Director from divulging information to any person pursuant to a  
8 request or authorization made by the taxpayer, by an authorized  
9 representative of the taxpayer, or, in the case of information  
10 related to a joint return, by the spouse filing the joint  
11 return with the taxpayer.

12 (Source: P.A. 99-143, eff. 7-27-15; 99-571, eff. 7-15-16.)

13 Section 10. The Uniform Disposition of Unclaimed Property  
14 Act is amended by adding Section 19.5 as follows:

15 (765 ILCS 1025/19.5 new)

16 Sec. 19.5. Tax return identification of apparent owners of  
17 abandoned property.

18 (a) At least annually the State Treasurer shall notify the  
19 Department of Revenue of the names of persons appearing to be  
20 owners of abandoned property held by the State Treasurer. The  
21 State Treasurer shall also provide to the Department of Revenue  
22 the social security numbers of such persons, if available.

23 (b) The Department of Revenue shall notify the State  
24 Treasurer if any person under subsection (a) has filed an

1 Illinois income tax return and shall provide the State  
2 Treasurer with the last known address of the person as it  
3 appears in Department of Revenue records, except as prohibited  
4 by federal law. The Department shall also provide any  
5 additional addresses for the same taxpayer from the records of  
6 the Department, except as prohibited by federal law.

7 (c) In order to facilitate the return of property under  
8 this Section, the State Treasurer and the Department of Revenue  
9 may enter into an interagency agreement concerning protection  
10 of confidential information, data match rules, and other  
11 issues.

12 (d) The State Treasurer may deliver, as provided under  
13 Section 20 of this Act, property or pay the amount owing to a  
14 person matched under this Section without the person filing a  
15 claim under Section 19 of this Act if the following conditions  
16 are met:

17 (1) the value of the property that is owed the person  
18 is \$2,000 or less;

19 (2) the property is not either tangible property or  
20 securities;

21 (3) the last known address for the person according to  
22 the Department of Revenue records is less than 12 months  
23 old; and

24 (4) the State Treasurer has evidence sufficient to  
25 establish that the person who appears in Department of  
26 Revenue records is the owner of the property and the owner



1 currently resides at the last known address from the  
2 Department of Revenue.

3 The State Treasurer may use additional databases to verify  
4 the identity of the person and that the person currently  
5 resides at the last known address.

6 (e) If the property owed to a person matched under this  
7 Section has a value of greater than \$2,000 or is tangible  
8 property or securities, then the State Treasurer shall provide  
9 notice to the person informing the person that he or she is the  
10 owner of abandoned or unclaimed property held by the State and  
11 may file a claim with the State Treasurer for return of the  
12 property.

13 Section 99. Effective date. This Act takes effect upon  
14 becoming law.".