



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB2958

Introduced 2/14/2018, by Sen. Pamela J. Althoff

SYNOPSIS AS INTRODUCED:

35 ILCS 750/1-15
35 ILCS 750/1-20
35 ILCS 750/1-25
35 ILCS 750/1-30

Amends the State Tax Lien Registration Act. Provides that the notice of tax lien shall also include the county or counties where the real property of the debtor to which the lien will attached is located. Provides that a tax lien that is filed in the registry shall be attached to all of the existing and after-acquired real and personal property of the debtor. Effective immediately.

LRB100 18706 HLH 33939 b

1 AN ACT concerning revenue.

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

4 Section 5. The State Tax Lien Registration Act is amended
5 by changing Sections 1-15, 1-20, 1-25, and 1-30 as follows:

6 (35 ILCS 750/1-15)

7 Sec. 1-15. Registry established.

8 (a) The Department shall establish and maintain a public
9 database known as the State Tax Lien Registry. If any person
10 neglects or refuses to pay any final tax liability, the
11 Department may file in the registry a notice of tax lien within
12 3 years from the date of the final tax liability.

13 (b) The notice of tax lien file shall include:

14 (1) the name and last-known address of the debtor;

15 (2) the name and address of the Department;

16 (3) the tax lien number assigned to the lien by the
17 Department; ~~and~~

18 (4) the basis for the tax lien, including, but not
19 limited to, the amount owed by the debtor as of the date of
20 filing in the tax lien registry; ~~and-~~

21 (5) the county or counties where the real property of
22 the debtor to which the lien will attached is located.

23 (Source: P.A. 100-22, eff. 1-1-18.)

1 (35 ILCS 750/1-20)

2 Sec. 1-20. Tax lien perfected.

3 (a) When a notice of tax lien is filed by the Department in
4 the registry, the tax lien is perfected and shall be attached
5 to all of the existing and after-acquired: (1) personal
6 property of the debtor, both ~~real and personal,~~ tangible and
7 intangible, which is located in any and all counties within the
8 State of Illinois; and (2) real property of the debtor located
9 in the county or counties as specified in the notice of tax
10 lien.

11 (b) The amount of the tax lien shall be a debt due the
12 State of Illinois and shall remain a lien upon all property and
13 rights to: (1) personal property belonging to the debtor, both
14 ~~real and personal,~~ tangible and intangible, which is located in
15 any and all counties within the State of Illinois; and (2) real
16 property of the debtor located in the county or counties as
17 specified in the notice of tax lien. Interest and penalty shall
18 accrue on the tax lien at the same rate and with the same
19 restrictions, if any, as specified by statute for the accrual
20 of interest and penalty for the type of tax or taxes for which
21 the tax lien was issued.

22 (Source: P.A. 100-22, eff. 1-1-18.)

23 (35 ILCS 750/1-25)

24 Sec. 1-25. Time period of lien.

1 (a) A notice of tax lien shall be a lien upon the debtor's
2 personal property, both tangible and intangible, located
3 anywhere in the State, and a lien upon the real property of the
4 debtor located in the county or counties as specified in the
5 notice of tax lien, for a period of 20 years from the date of
6 filing unless it is sooner released by the Department.

7 (b) A notice of release of tax lien filed in the registry
8 shall constitute a release of the tax lien within the
9 Department, the registry, and the county in which the tax lien
10 was previously filed. The information contained on the registry
11 shall be controlling, and the registry shall supersede the
12 records of any county.

13 (Source: P.A. 100-22, eff. 1-1-18.)

14 (35 ILCS 750/1-30)

15 Sec. 1-30. Registry format.

16 (a) The Department shall maintain notices of tax liens
17 filed in the registry after the effective date of this Act in
18 its information management system in a form that permits the
19 information to be readily accessible in an electronic form
20 through the Internet and to be reduced to printed form. The
21 electronic and printed form shall include the following
22 information:

23 (1) the name of the taxpayer;

24 (2) the name and address of the Department;

25 (3) the tax lien number assigned to the lien by the

1 Department;

2 (4) the amount of the taxes, penalties, interest, and
3 fees indicated due on the notice of tax lien received from
4 the Department; ~~and~~

5 (5) the date and time of filing; ~~and~~

6 (6) the county or counties where the real property of
7 the debtor to which the lien will attached is located.

8 (b) Information in the registry shall be searchable by name
9 of debtor or by tax lien number. The Department shall not
10 charge for access to information in the registry.

11 (c) The Department is authorized to sell at bulk the
12 information appearing on the tax lien registry. In selling the
13 information, the Department shall adopt rules governing the
14 process by which the information will be sold and the media or
15 method by which it will be available to the purchaser and shall
16 set a price for the information that will at least cover the
17 cost of producing the information. The proceeds from the sale
18 of bulk information shall be retained by the Department and
19 used to cover its cost to produce the information sold and to
20 maintain the registry.

21 (d) Registry information, whether accessed by name of
22 debtor or by tax lien number at no charge, through a bulk sale
23 of information, or by other means, shall not be used for
24 survey, marketing, or solicitation purposes. Survey,
25 marketing, or solicitation purpose does not include any action
26 by the Department or its authorized agent to collect a debt

1 represented by a tax lien appearing in the registry. The
2 Attorney General may bring an action in any court of competent
3 jurisdiction to enjoin the unlawful use of registry information
4 for survey, marketing, or solicitation purposes and to recover
5 the cost of such action, including reasonable attorney's fees.
6 (Source: P.A. 100-22, eff. 1-1-18.)

7 Section 99. Effective date. This Act takes effect upon
8 becoming law.