

HB4460



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB4460

Introduced 1/21/2022, by Rep. Michael J. Zalewski

SYNOPSIS AS INTRODUCED:

35 ILCS 630/15

from Ch. 120, par. 2015

Amends the Telecommunications Excise Tax Act. Provides that a person who divulges certain confidential information is guilty of a Class B misdemeanor with a fine not to exceed \$7,500 (currently, a Class B misdemeanor only).

LRB102 21410 HLH 30526 b

A BILL FOR

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 Telecommunications Excise Tax Act is
5 amended by changing Section 15 as follows:

6 (35 ILCS 630/15) (from Ch. 120, par. 2015)

7 Sec. 15. Confidential information. All information
8 received by the Department from returns filed under this
9 Article, or from any investigations conducted under this
10 Article, shall be confidential, except for official purposes,
11 and any person who divulges any such information in any
12 manner, except in accordance with a proper judicial order or
13 as otherwise provided by law, shall be guilty of a Class B
14 misdemeanor with a fine not to exceed \$7,500.

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

23 And provided, that nothing contained in this Article shall

1 prevent the Director from making available to the United
2 States Government or the government of any other state, or any
3 officer or agency thereof, for exclusively official purposes,
4 information received by the Department in the administration
5 of this Article, if such other governmental agency agrees to
6 divulge requested tax information to the Department.

7 The furnishing upon request of the Auditor General, or his
8 authorized agents, for official use, of returns filed and
9 information related thereto under this Article is deemed to be
10 an official purpose within the meaning of this Section.

11 The furnishing of financial information to a municipality
12 that has imposed a tax under the Simplified Municipal
13 Telecommunications Tax Act, upon request of the chief
14 executive thereof, is an official purpose within the meaning
15 of this Section, provided that the municipality agrees in
16 writing to the requirements of this Section. Information so
17 provided shall be subject to all confidentiality provisions of
18 this Section. The written agreement shall provide for
19 reciprocity, limitations on access, disclosure, and procedures
20 for requesting information.

21 The Director shall make available for public inspection in
22 the Department's principal office and for publication, at
23 cost, administrative decisions issued on or after January 1,
24 1995. These decisions are to be made available in a manner so
25 that the following taxpayer information is not disclosed:

26 (1) The names, addresses, and identification numbers

1 of the taxpayer, related entities, and employees.

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

7 The Director shall determine the appropriate extent of the
8 deletions allowed in paragraph (2). In the event the taxpayer
9 does not submit deletions, the Director shall make only the
10 deletions specified in paragraph (1).

11 The Director shall make available for public inspection
12 and publication an administrative decision within 180 days
13 after the issuance of the administrative decision. The term
14 "administrative decision" has the same meaning as defined in
15 Section 3-101 of Article III of the Code of Civil Procedure.
16 Costs collected under this Section shall be paid into the Tax
17 Compliance and Administration Fund.

18 Nothing contained in this Act shall prevent the Director
19 from divulging information to any person pursuant to a request
20 or authorization made by the taxpayer or by an authorized
21 representative of the taxpayer.

22 (Source: P.A. 94-1074, eff. 12-26-06.)