



Rep. Jay Hoffman

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10200HB4639ham001

LRB102 23835 RJT 36347 a

1 AMENDMENT TO HOUSE BILL 4639

2 AMENDMENT NO. _____. Amend House Bill 4639 on page 1,
3 immediately below line 3, by inserting 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
13 official procedures for collection of any State tax or
14 pursuant to an investigation or audit by the Illinois State
15 Scholarship Commission of a delinquent student loan or
16 monetary award or enforcement of any civil or criminal penalty

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

20 (b) Public information. Nothing contained in this Act
21 shall prevent the Director from publishing or making available
22 to the public the names and addresses of persons filing
23 returns under this Act, or from publishing or making available
24 reasonable statistics concerning the operation of the tax
25 wherein the contents of returns are grouped into aggregates in
26 such a way that the information contained in any individual

1 return shall not be disclosed.

2 (c) Governmental agencies. The Director may make available
3 to the Secretary of the Treasury of the United States or his
4 delegate, or the proper officer or his delegate of any other
5 state imposing a tax upon or measured by income, for
6 exclusively official purposes, information received by the
7 Department in the administration of this Act, but such
8 permission shall be granted only if the United States or such
9 other state, as the case may be, grants the Department
10 substantially similar privileges. The Director may exchange
11 information with the Department of Healthcare and Family
12 Services and the Department of Human Services (acting as
13 successor to the Department of Public Aid under the Department
14 of Human Services Act) for the purpose of verifying sources
15 and amounts of income and for other purposes directly
16 connected with the administration of this Act, the Illinois
17 Public Aid Code, and any other health benefit program
18 administered by the State. The Director may exchange
19 information with the Director of the Department of Employment
20 Security for the purpose of verifying sources and amounts of
21 income and for other purposes directly connected with the
22 administration of this Act and Acts administered by the
23 Department of Employment Security. The Director may make
24 available to the Illinois Workers' Compensation Commission
25 information regarding employers for the purpose of verifying
26 the insurance coverage required under the Workers'

1 Compensation Act and Workers' Occupational Diseases Act. The
2 Director may exchange information with the Illinois Department
3 on Aging for the purpose of verifying sources and amounts of
4 income for purposes directly related to confirming eligibility
5 for participation in the programs of benefits authorized by
6 the Senior Citizens and Persons with Disabilities Property Tax
7 Relief and Pharmaceutical Assistance Act. The Director may
8 exchange information with the State Treasurer's Office and the
9 Department of Employment Security for the purpose of
10 implementing, administering, and enforcing the Illinois Secure
11 Choice Savings Program Act. The Director may exchange
12 information with the State Treasurer's Office for the purpose
13 of administering the Revised Uniform Unclaimed Property Act or
14 successor Acts. The Director may make information available to
15 the Secretary of State for the purpose of administering
16 Section 5-901 of the Illinois Vehicle Code. The Director may
17 exchange information with the State Treasurer's Office for the
18 purpose of administering the Illinois Higher Education Savings
19 Program established under Section 16.8 of the State Treasurer
20 Act.

21 The Director may make available to any State agency,
22 including the Illinois Supreme Court, which licenses persons
23 to engage in any occupation, information that a person
24 licensed by such agency has failed to file returns under this
25 Act or pay the tax, penalty and interest shown therein, or has
26 failed to pay any final assessment of tax, penalty or interest

1 due under this Act. The Director may make available to any
2 State agency, including the Illinois Supreme Court,
3 information regarding whether a bidder, contractor, or an
4 affiliate of a bidder or contractor has failed to file returns
5 under this Act or pay the tax, penalty, and interest shown
6 therein, or has failed to pay any final assessment of tax,
7 penalty, or interest due under this Act, for the limited
8 purpose of enforcing bidder and contractor certifications. For
9 purposes of this Section, the term "affiliate" means any
10 entity that (1) directly, indirectly, or constructively
11 controls another entity, (2) is directly, indirectly, or
12 constructively controlled by another entity, or (3) is subject
13 to the control of a common entity. For purposes of this
14 subsection (a), an entity controls another entity if it owns,
15 directly or individually, more than 10% of the voting
16 securities of that entity. As used in this subsection (a), the
17 term "voting security" means a security that (1) confers upon
18 the holder the right to vote for the election of members of the
19 board of directors or similar governing body of the business
20 or (2) is convertible into, or entitles the holder to receive
21 upon its exercise, a security that confers such a right to
22 vote. A general partnership interest is a voting security.

23 The Director may make available to any State agency,
24 including the Illinois Supreme Court, units of local
25 government, and school districts, information regarding
26 whether a bidder or contractor is an affiliate of a person who

1 is not collecting and remitting Illinois Use taxes, for the
2 limited purpose of enforcing bidder and contractor
3 certifications.

4 The Director may also make available to the Secretary of
5 State information that a corporation which has been issued a
6 certificate of incorporation by the Secretary of State has
7 failed to file returns under this Act or pay the tax, penalty
8 and interest shown therein, or has failed to pay any final
9 assessment of tax, penalty or interest due under this Act. An
10 assessment is final when all proceedings in court for review
11 of such assessment have terminated or the time for the taking
12 thereof has expired without such proceedings being instituted.
13 For taxable years ending on or after December 31, 1987, the
14 Director may make available to the Director or principal
15 officer of any Department of the State of Illinois,
16 information that a person employed by such Department has
17 failed to file returns under this Act or pay the tax, penalty
18 and interest shown therein. For purposes of this paragraph,
19 the word "Department" shall have the same meaning as provided
20 in Section 3 of the State Employees Group Insurance Act of
21 1971.

22 (d) The Director shall make available for public
23 inspection in the Department's principal office and for
24 publication, at cost, administrative decisions issued on or
25 after January 1, 1995. These decisions are to be made
26 available in a manner so that the following taxpayer

1 information is not disclosed:

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

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

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

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

20 (e) Nothing contained in this Act shall prevent the
21 Director from divulging information to any person pursuant to
22 a request or authorization made by the taxpayer, by an
23 authorized representative of the taxpayer, or, in the case of
24 information related to a joint return, by the spouse filing
25 the joint return with the taxpayer.

26 (Source: P.A. 102-61, eff. 7-9-21; 102-129, eff. 7-23-21;

1 revised 8-10-21.)

2 Section 10. The Retailers' Occupation Tax Act is amended
3 by changing Section 11 as follows:

4 (35 ILCS 120/11) (from Ch. 120, par. 450)

5 Sec. 11. All information received by the Department from
6 returns filed under this Act, or from any investigation
7 conducted under this Act, shall be confidential, except for
8 official purposes, and any person, including a third party as
9 defined in the Local Government Revenue Recapture Act, who
10 divulges any such information in any manner, except in
11 accordance with a proper judicial order or as otherwise
12 provided by law, including the Local Government Revenue
13 Recapture Act, shall be guilty of a Class B misdemeanor with a
14 fine not to exceed \$7,500.

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

21 Nothing in this Act prevents the Director of Revenue from
22 divulging to the United States Government or the government of
23 any other state, or any officer or agency thereof, for
24 exclusively official purposes, information received by the

1 Department in administering this Act, provided that such other
2 governmental agency agrees to divulge requested tax
3 information to the Department.

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

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

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

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

25 Where an appeal or a protest has been filed on behalf of a
26 taxpayer, the furnishing upon request of the attorney for the

1 taxpayer of returns filed by the taxpayer and information
2 related thereto under this Act is deemed to be an official
3 purpose within the meaning of this Section.

4 The furnishing of financial information to a municipality
5 or county, upon request of the chief executive officer
6 thereof, is an official purpose within the meaning of this
7 Section, provided the municipality or county agrees in writing
8 to the requirements of this Section. Information provided to
9 municipalities and counties under this paragraph shall be
10 limited to: (1) the business name; (2) the business address;
11 (3) the standard classification number assigned to the
12 business; (4) net revenue distributed to the requesting
13 municipality or county that is directly related to the
14 requesting municipality's or county's local share of the
15 proceeds under the Use Tax Act, the Service Use Tax Act, the
16 Service Occupation Tax Act, and the Retailers' Occupation Tax
17 Act distributed from the Local Government Tax Fund, and, if
18 applicable, any locally imposed retailers' occupation tax or
19 service occupation tax; and (5) a listing of all businesses
20 within the requesting municipality or county by account
21 identification number and address. On and after July 1, 2015,
22 the furnishing of financial information to municipalities and
23 counties under this paragraph may be by electronic means. If
24 the Department may furnish financial information to a
25 municipality or county under this paragraph, then the chief
26 executive officer of the municipality or county may, in turn,

1 provide that financial information to a third party pursuant
2 to the Local Government Revenue Recapture Act. However, the
3 third party shall agree in writing to the requirements of this
4 Section and meet the requirements of the Local Government
5 Revenue Recapture Act.

6 Information so provided shall be subject to all
7 confidentiality provisions of this Section. The written
8 agreement shall provide for reciprocity, limitations on
9 access, disclosure, and procedures for requesting information.
10 For the purposes of furnishing financial information to a
11 municipality or county under this Section, "chief executive
12 officer" means the mayor of a city, the village board
13 president of a village, the mayor or president of an
14 incorporated town, the county executive of a county that has
15 adopted the county executive form of government, the president
16 of the board of commissioners of Cook County, or the
17 chairperson of the county board or board of county
18 commissioners of any other county.

19 The Department may make available to the Board of Trustees
20 of any Metro East Mass Transit District information contained
21 on transaction reporting returns required to be filed under
22 Section 3 of this Act that report sales made within the
23 boundary of the taxing authority of that Metro East Mass
24 Transit District, as provided in Section 5.01 of the Local
25 Mass Transit District Act. The disclosure shall be made
26 pursuant to a written agreement between the Department and the

1 Board of Trustees of a Metro East Mass Transit District, which
2 is an official purpose within the meaning of this Section. The
3 written agreement between the Department and the Board of
4 Trustees of a Metro East Mass Transit District shall provide
5 for reciprocity, limitations on access, disclosure, and
6 procedures for requesting information. Information so provided
7 shall be subject to all confidentiality provisions of this
8 Section.

9 The Director may make available to any State agency,
10 including the Illinois Supreme Court, which licenses persons
11 to engage in any occupation, information that a person
12 licensed by such agency has failed to file returns under this
13 Act or pay the tax, penalty and interest shown therein, or has
14 failed to pay any final assessment of tax, penalty or interest
15 due under this Act. The Director may make available to any
16 State agency, including the Illinois Supreme Court,
17 information regarding whether a bidder, contractor, or an
18 affiliate of a bidder or contractor has failed to collect and
19 remit Illinois Use tax on sales into Illinois, or any tax under
20 this Act or pay the tax, penalty, and interest shown therein,
21 or has failed to pay any final assessment of tax, penalty, or
22 interest due under this Act, for the limited purpose of
23 enforcing bidder and contractor certifications. The Director
24 may make available to units of local government and school
25 districts that require bidder and contractor certifications,
26 as set forth in Sections 50-11 and 50-12 of the Illinois

1 Procurement Code, information regarding whether a bidder,
2 contractor, or an affiliate of a bidder or contractor has
3 failed to collect and remit Illinois Use tax on sales into
4 Illinois, file returns under this Act, or pay the tax,
5 penalty, and interest shown therein, or has failed to pay any
6 final assessment of tax, penalty, or interest due under this
7 Act, for the limited purpose of enforcing bidder and
8 contractor certifications. For purposes of this Section, the
9 term "affiliate" means any entity that (1) directly,
10 indirectly, or constructively controls another entity, (2) is
11 directly, indirectly, or constructively controlled by another
12 entity, or (3) is subject to the control of a common entity.
13 For purposes of this Section, an entity controls another
14 entity if it owns, directly or individually, more than 10% of
15 the voting securities of that entity. As used in this Section,
16 the term "voting security" means a security that (1) confers
17 upon the holder the right to vote for the election of members
18 of the board of directors or similar governing body of the
19 business or (2) is convertible into, or entitles the holder to
20 receive upon its exercise, a security that confers such a
21 right to vote. A general partnership interest is a voting
22 security.

23 The Director may make available to any State agency,
24 including the Illinois Supreme Court, units of local
25 government, and school districts, information regarding
26 whether a bidder or contractor is an affiliate of a person who

1 is not collecting and remitting Illinois Use taxes for the
2 limited purpose of enforcing bidder and contractor
3 certifications.

4 The Director may also make available to the Secretary of
5 State information that a limited liability company, which has
6 filed articles of organization with the Secretary of State, or
7 corporation which has been issued a certificate of
8 incorporation by the Secretary of State has failed to file
9 returns under this Act or pay the tax, penalty and interest
10 shown therein, or has failed to pay any final assessment of
11 tax, penalty or interest due under this Act. An assessment is
12 final when all proceedings in court for review of such
13 assessment have terminated or the time for the taking thereof
14 has expired without such proceedings being instituted.

15 The Director shall make available for public inspection in
16 the Department's principal office and for publication, at
17 cost, administrative decisions issued on or after January 1,
18 1995. These decisions are to be made available in a manner so
19 that the following taxpayer information is not disclosed:

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

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

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

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

12 Nothing contained in this Act shall prevent the Director
13 from divulging information to any person pursuant to a request
14 or authorization made by the taxpayer or by an authorized
15 representative of the taxpayer.

16 The furnishing of information obtained by the Department
17 from returns filed under Public Act 101-10 to the Department
18 of Transportation for purposes of compliance with Public Act
19 101-10 regarding aviation fuel is deemed to be an official
20 purpose within the meaning of this Section.

21 The Director may make information available to the
22 Secretary of State for the purpose of administering Section
23 5-901 of the Illinois Vehicle Code.

24 (Source: P.A. 101-10, eff. 6-5-19; 101-628, eff. 6-1-20;
25 102-558, eff. 8-20-21.)"; and

1 on page 1, line 4, by replacing "5" with "10"; and

2 on page 12, line 10, by replacing "10" with "15".