



Rep. Greg Harris

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10200HB5142ham002

LRB102 24825 HLH 37100 a

1 AMENDMENT TO HOUSE BILL 5142

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 5142 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by  
5 adding Section 513 and by changing Section 917 as follows:

6 (35 ILCS 5/513 new)

7 Sec. 513. Health benefits; easy enrollment program.

8 (a) For tax years ending on or after December 31, 2022, the  
9 Department shall print on each standard individual income tax  
10 return a single provision that (i) allows the taxpayer to  
11 request information about the taxpayer's eligibility for  
12 health insurance benefits and (ii) authorizes the Department  
13 to share the taxpayer's income information with the State  
14 health benefits exchange for that purpose if a State health  
15 benefits exchange is operational. The Department shall  
16 indicate on the return that, by marking the provision under

1 this subsection (a), the taxpayer is authorizing the  
2 Department to provide health insurance eligibility information  
3 to the taxpayer and to share the taxpayer's income information  
4 with the State health benefits exchange.

5 (b) By June 1 and October 1 of each year, the Department of  
6 Healthcare and Family Services and the Department of Insurance  
7 shall provide the Department with a form letter describing  
8 health insurance enrollment options for taxpayers. This  
9 subsection (b) shall not apply in any calendar year if, as of  
10 January 1 of that calendar year, the State health benefits  
11 exchange is operational.

12 (c) By July 1 and November 1 of each year, the Department  
13 shall send, by e-mail or first class mail, the most recent form  
14 letter prepared under subsection (b) to the taxpayers who have  
15 indicated on their most recent individual income tax return  
16 that they would like to request information about their  
17 eligibility for health insurance benefits. This subsection (c)  
18 shall not apply in any calendar year if, as of January 1 of  
19 that calendar year, the State health benefits exchange is  
20 operational.

21 (d) Any marketplace enrollment platform for a State health  
22 benefits exchange that becomes operational on or after the  
23 effective date of this amendatory Act of the 102nd General  
24 Assembly must interface with the Department's tax system. As  
25 soon as the State health benefits exchange is operational, the  
26 Director shall make individual income tax information

1 available to the State health benefits exchange if the  
2 disclosure is authorized by the taxpayer on the individual  
3 income tax return that contains that information. The  
4 Department is not required to provide income tax information  
5 to the State health benefits exchange under this subsection  
6 (d) for a tax year that begins more than 2 years prior to the  
7 date the State health benefits exchange is operational. The  
8 State health benefits exchange shall use the information  
9 provided by the Department to assess the individual taxpayer's  
10 potential eligibility for health insurance premium tax credits  
11 and Medicaid. The State health benefits exchange shall inform  
12 the taxpayer of the results of its eligibility assessment.

13 (e) As used in this Section, "State health benefits  
14 exchange" means a State health benefits exchange established  
15 by the State of Illinois in accordance with Section 1311 of the  
16 federal Patient Protection and Affordable Care Act.

17 (35 ILCS 5/917) (from Ch. 120, par. 9-917)

18 Sec. 917. Confidentiality and information sharing.

19 (a) Confidentiality. Except as provided in this Section,  
20 all information received by the Department from returns filed  
21 under this Act, or from any investigation conducted under the  
22 provisions of this Act, shall be confidential, except for  
23 official purposes within the Department or pursuant to  
24 official procedures for collection of any State tax or  
25 pursuant to an investigation or audit by the Illinois State

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

22 (b) Public information. Nothing contained in this Act  
23 shall prevent the Director from publishing or making available  
24 to the public the names and addresses of persons filing  
25 returns under this Act, or from publishing or making available  
26 reasonable statistics concerning the operation of the tax

1 wherein the contents of returns are grouped into aggregates in  
2 such a way that the information contained in any individual  
3 return shall not be disclosed.

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

1 information regarding employers for the purpose of verifying  
2 the insurance coverage required under the Workers'  
3 Compensation Act and Workers' Occupational Diseases Act. The  
4 Director may exchange information with the Illinois Department  
5 on Aging for the purpose of verifying sources and amounts of  
6 income for purposes directly related to confirming eligibility  
7 for participation in the programs of benefits authorized by  
8 the Senior Citizens and Persons with Disabilities Property Tax  
9 Relief and Pharmaceutical Assistance Act. The Director may  
10 exchange information with the State Treasurer's Office and the  
11 Department of Employment Security for the purpose of  
12 implementing, administering, and enforcing the Illinois Secure  
13 Choice Savings Program Act. The Director may exchange  
14 information with the State Treasurer's Office for the purpose  
15 of administering the Revised Uniform Unclaimed Property Act or  
16 successor Acts. The Director may exchange information with the  
17 State Treasurer's Office for the purpose of administering the  
18 Illinois Higher Education Savings Program established under  
19 Section 16.8 of the State Treasurer Act. The Director may make  
20 individual income tax information available to the State  
21 health benefits exchange, as defined in Section 513, if the  
22 disclosure is authorized by the taxpayer pursuant to Section  
23 513.

24 The Director may make available to any State agency,  
25 including the Illinois Supreme Court, which licenses persons  
26 to engage in any occupation, information that a person

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

26 The Director may make available to any State agency,

1 including the Illinois Supreme Court, units of local  
2 government, and school districts, information regarding  
3 whether a bidder or contractor is an affiliate of a person who  
4 is not collecting and remitting Illinois Use taxes, for the  
5 limited purpose of enforcing bidder and contractor  
6 certifications.

7 The Director may also make available to the Secretary of  
8 State information that a corporation which has been issued a  
9 certificate of incorporation by the Secretary of State has  
10 failed to file returns under this Act or pay the tax, penalty  
11 and interest shown therein, or has failed to pay any final  
12 assessment of tax, penalty or interest due under this Act. An  
13 assessment is final when all proceedings in court for review  
14 of such assessment have terminated or the time for the taking  
15 thereof has expired without such proceedings being instituted.  
16 For taxable years ending on or after December 31, 1987, the  
17 Director may make available to the Director or principal  
18 officer of any Department of the State of Illinois,  
19 information that a person employed by such Department has  
20 failed to file returns under this Act or pay the tax, penalty  
21 and interest shown therein. For purposes of this paragraph,  
22 the word "Department" shall have the same meaning as provided  
23 in Section 3 of the State Employees Group Insurance Act of  
24 1971.

25 (d) The Director shall make available for public  
26 inspection in the Department's principal office and for



1 publication, at cost, administrative decisions issued on or  
2 after January 1, 1995. These decisions are to be made  
3 available in a manner so that the following taxpayer  
4 information is not disclosed:

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

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

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

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

23 (e) Nothing contained in this Act shall prevent the  
24 Director from divulging information to any person pursuant to  
25 a request or authorization made by the taxpayer, by an  
26 authorized representative of the taxpayer, or, in the case of

1 information related to a joint return, by the spouse filing  
2 the joint return with the taxpayer.

3 (Source: P.A. 102-61, eff. 7-9-21; 102-129, eff. 7-23-21;  
4 revised 8-10-21.)

5 Section 99. Effective date. This Act takes effect upon  
6 becoming law.".