



Sen. Kirk W. Dillard

Filed: 5/13/2004

09300HB0958sam002

LRB093 05799 RCE 51024 a

1 AMENDMENT TO HOUSE BILL 958

2 AMENDMENT NO. _____. Amend House Bill 958, AS AMENDED, by
3 replacing everything after the enacting clause with the
4 following:

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

7 (35 ILCS 5/917) (from Ch. 120, par. 9-917)

8 Sec. 917. Confidentiality and information sharing.

9 (a) Confidentiality. Except as provided in this Section,
10 all information received by the Department from returns filed
11 under this Act, or from any investigation conducted under the
12 provisions of this Act, shall be confidential, except for
13 official purposes within the Department or pursuant to official
14 procedures for collection of any State tax or pursuant to an
15 investigation or audit by the Illinois State Scholarship
16 Commission of a delinquent student loan or monetary award or
17 enforcement of any civil or criminal penalty or sanction
18 imposed by this Act or by another statute imposing a State tax,
19 and any person who divulges any such information in any manner,
20 except for such purposes and pursuant to order of the Director
21 or in accordance with a proper judicial order, shall be guilty
22 of a Class A misdemeanor. However, the provisions of this
23 paragraph are not applicable to information furnished to a
24 licensed attorney representing the taxpayer where an appeal or

1 a protest has been filed on behalf of the taxpayer.

2 (b) Public information. Nothing contained in this Act shall
3 prevent the Director from publishing or making available to the
4 public the names and addresses of persons filing returns under
5 this Act, or from publishing or making available reasonable
6 statistics concerning the operation of the tax wherein the
7 contents of returns are grouped into aggregates in such a way
8 that the information contained in any individual return shall
9 not be disclosed.

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

34 The Director may make available to any State agency,

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

28 The Director may make available to any State agency,
29 including the Illinois Supreme Court, units of local
30 government, and school districts, information regarding
31 whether a bidder or contractor is an affiliate of a person who
32 is not collecting and remitting Illinois Use taxes, for the
33 limited purpose of enforcing bidder and contractor
34 certifications.

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

18 The Director shall make information available to the
19 Administrative Office of the Illinois Courts, county boards,
20 jury administrators, and jury commissions concerning
21 individuals filing Illinois income tax returns in order to
22 allow compilation of jury lists under the Jury Act and the Jury
23 Commission Act.

24 (d) The Director shall make available for public inspection
25 in the Department's principal office and for publication, at
26 cost, administrative decisions issued on or after January 1,
27 1995. These decisions are to be made available in a manner so
28 that the following taxpayer information is not disclosed:

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

31 (2) At the sole discretion of the Director, trade
32 secrets or other confidential information identified as
33 such by the taxpayer, no later than 30 days after receipt
34 of an administrative decision, by such means as the

1 Department shall provide by rule.

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

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

13 (e) Nothing contained in this Act shall prevent the
14 Director from divulging information to any person pursuant to a
15 request or authorization made by the taxpayer, by an authorized
16 representative of the taxpayer, or, in the case of information
17 related to a joint return, by the spouse filing the joint
18 return with the taxpayer.

19 (Source: P.A. 93-25, eff. 6-20-03.)

20 Section 10. The Jury Act is amended by changing Sections 1
21 and 1b as follows:

22 (705 ILCS 305/1) (from Ch. 78, par. 1)

23 Sec. 1. The county board of each county, except those
24 counties which have a jury administrator or jury commissioners
25 as provided in the Jury Commission Act, shall, at or before the
26 time of its meeting, in September, in each year, or at any time
27 thereafter, when necessary for the purpose of this Act, make a
28 list of the legal voters, the individuals filing returns under
29 the Illinois Income Tax Act, and the Illinois driver's license,
30 Illinois Identification Card, and Illinois Disabled Person
31 Identification Card holders of the county, giving the place of
32 residence of each name on the list, to be known as a jury list.

1 The list shall be made by choosing every tenth name, or other
2 whole number rate necessary to obtain the number required, from
3 the latest voter registration, ~~and~~ drivers license, Illinois
4 Identification Card, and Illinois Disabled Person
5 Identification Card holders lists, and the list of individuals
6 filing returns under the Illinois Income Tax Act of the county.

7 In compiling the jury list, duplication of names shall be
8 avoided to the extent practicable.

9 As used in this Act, "jury administrator" is defined as
10 under Section 0.05 of the Jury Commission Act.

11 (Source: P.A. 90-482, eff. 1-1-98.)

12 (705 ILCS 305/1b) (from Ch. 78, par. 1b)

13 Sec. 1b. The combination of the lists of registered voters,
14 individuals filing returns under the Illinois Income Tax Act,
15 and driver's license, Illinois Identification Card, or
16 Illinois Disabled Person Identification Card holders and the
17 preparation of jury lists under this Act shall, when requested
18 by the Chief Judge or his designee, be accomplished through the
19 services of the Administrative Office of the Illinois Courts.

20 (Source: P.A. 88-27.)

21 Section 15. The Jury Commission Act is amended by changing
22 Sections 2 and 2a as follows:

23 (705 ILCS 310/2) (from Ch. 78, par. 25)

24 Sec. 2. In a county with a population of at least 3,000,000
25 in which a jury administrator or jury commissioners have been
26 appointed, the jury administrator or commissioners, upon
27 entering upon the duties of their office, and every year ~~4~~
28 ~~years~~ thereafter, shall prepare a list of all legal voters, all
29 individuals filing returns under the Illinois Income Tax Act,
30 and all Illinois driver's license, Illinois Identification
31 Card, and Illinois Disabled Person Identification Card holders

1 of each town or precinct of the county possessing the necessary
2 legal qualifications for jury duty, to be known as the jury
3 list. In a county with a population of less than 3,000,000 in
4 which a jury administrator or jury commissioners have been
5 appointed, the jury administrator or jury commissioners upon
6 entering upon the duties of their office, and each year
7 thereafter, shall prepare a list of all Illinois driver's
8 license, Illinois Identification Card, and Illinois Disabled
9 Person Identification Card holders, ~~and~~ all registered voters, and all individuals filing returns under the Illinois Income
10 Tax Act of the county to be known as the jury list.

12 The jury list may be revised and amended annually in the
13 discretion of the commissioners or jury administrator. Any
14 record kept by the jury commissioners or jury administrator for
15 over 4 years may be destroyed at their discretion. The name of
16 each person on the list shall be entered in a book or books to
17 be kept for that purpose, and opposite the name shall be
18 entered his or her age and place of residence, giving street
19 and number, if any.

20 The jury administrator, jury commissioners, or the
21 Administrative Office of the Illinois Courts shall receive an
22 up-to-date list of Illinois driver's license, Illinois
23 Identification Card, and Illinois Disabled Person
24 Identification Card holders from the Secretary of State as
25 provided in Section 1a of the Jury Act. In compiling the jury
26 list, duplication of names shall be avoided to the extent
27 practicable.

28 Whenever the name of a registered voter, ~~or~~ an Illinois
29 driver's license, Illinois Identification Card, or Illinois
30 Disabled Person Identification Card holder, or an individual
31 filing a return under the Illinois Income Tax Act appearing
32 upon this jury list is transferred to the active jury list in
33 the manner prescribed by Section 8 of this Act, the following
34 additional information shall be recorded after the name of the

1 voter: the age of the voter, his or her occupation, if any,
2 whether or not he or she is a resident residing with his or her
3 family and whether or not he or she is an owner or life tenant
4 of real estate in the county.

5 (Source: P.A. 90-482, eff. 1-1-98.)

6 (705 ILCS 310/2a) (from Ch. 78, par. 25a)

7 Sec. 2a. The combination of the lists of registered voters,
8 driver's license, Illinois Identification Card, and Illinois
9 Disabled Person Identification Card holders, and those
10 individuals filing a return under the Illinois Income Tax Act
11 and the preparation of jury lists under this Act shall, when
12 requested by the Chief Judge or his designee, be accomplished
13 through the services of the Administrative Office of the
14 Illinois Courts.

15 (Source: P.A. 88-27.)

16 Section 90. The State Mandates Act is amended by adding
17 Section 8.28 as follows:

18 (30 ILCS 805/8.28 new)

19 Sec. 8.28. Exempt mandate. Notwithstanding Sections 6 and 8
20 of this Act, no reimbursement by the State is required for the
21 implementation of any mandate created by this amendatory Act of
22 the 93rd General Assembly."