



## 95TH GENERAL ASSEMBLY

### State of Illinois

2007 and 2008

SB0020

Introduced 1/31/2007, by Sen. Emil Jones, Jr.

#### SYNOPSIS AS INTRODUCED:

35 ILCS 5/917	from Ch. 120, par. 9-917
705 ILCS 305/1	from Ch. 78, par. 1
705 ILCS 305/1b	from Ch. 78, par. 1b
705 ILCS 310/2	from Ch. 78, par. 25
705 ILCS 310/2a	from Ch. 78, par. 25a
30 ILCS 805/8.31 new	

Amends the Illinois Income Tax Act. Provides that the Director of Revenue shall make available to the Administrative Office of the Illinois Courts, county boards, jury administrators, and jury commissions information concerning persons claiming an earned income tax credit under the Act. Amends the Jury Act and the Jury Commission Act. Adds persons claiming an earned income tax credit to the list of persons that may be on a jury list. Requires the jury administrator or jury commissioners in Cook County to compile a jury list every year (now, every 4 years). Amends the State Mandates Act to require implementation without reimbursement by the State.

LRB095 07307 RCE 27446 b

FISCAL NOTE ACT  
MAY APPLY

STATE MANDATES  
ACT MAY REQUIRE  
REIMBURSEMENT

1 AN ACT concerning juries.

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

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 official  
13 procedures for collection of any State tax or pursuant to an  
14 investigation or audit by the Illinois State Scholarship  
15 Commission of a delinquent student loan or monetary award or  
16 enforcement of any civil or criminal penalty or sanction  
17 imposed by this Act or by another statute imposing a State tax,  
18 and any person who divulges any such information in any manner,  
19 except for such purposes and pursuant to order of the Director  
20 or in accordance with a proper judicial order, shall be guilty  
21 of a Class A misdemeanor. However, the provisions of this  
22 paragraph are not applicable to information furnished to (i)  
23 the Department of Healthcare and Family Services (formerly

1 Department of Public Aid), State's Attorneys, and the Attorney  
2 General for child support enforcement purposes and (ii) a  
3 licensed attorney representing the taxpayer where an appeal or  
4 a protest has been filed on behalf of the taxpayer. If it is  
5 necessary to file information obtained pursuant to this Act in  
6 a child support enforcement proceeding, the information shall  
7 be filed under seal.

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

16 (c) Governmental agencies. The Director may make available  
17 to the Secretary of the Treasury of the United States or his  
18 delegate, or the proper officer or his delegate of any other  
19 state imposing a tax upon or measured by income, for  
20 exclusively official purposes, information received by the  
21 Department in the administration of this Act, but such  
22 permission shall be granted only if the United States or such  
23 other state, as the case may be, grants the Department  
24 substantially similar privileges. The Director may exchange  
25 information with the Department of Healthcare and Family  
26 Services and the Department of Human Services (acting as

1 successor to the Department of Public Aid under the Department  
2 of Human Services Act) for the purpose of verifying sources and  
3 amounts of income and for other purposes directly connected  
4 with the administration of this Act and the Illinois Public Aid  
5 Code. The Director may exchange information with the Director  
6 of the Department of Employment Security for the purpose of  
7 verifying sources and amounts of income and for other purposes  
8 directly connected with the administration of this Act and Acts  
9 administered by the Department of Employment Security. The  
10 Director may make available to the Illinois Workers'  
11 Compensation Commission information regarding employers for  
12 the purpose of verifying the insurance coverage required under  
13 the Workers' Compensation Act and Workers' Occupational  
14 Diseases Act. The Director may exchange information with the  
15 Illinois Department on Aging for the purpose of verifying  
16 sources and amounts of income for purposes directly related to  
17 confirming eligibility for participation in the programs of  
18 benefits authorized by the Senior Citizens and Disabled Persons  
19 Property Tax Relief and Pharmaceutical Assistance Act.

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

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

22 The Director may make available to any State agency,  
23 including the Illinois Supreme Court, units of local  
24 government, and school districts, information regarding  
25 whether a bidder or contractor is an affiliate of a person who  
26 is not collecting and remitting Illinois Use taxes, for the

1 limited purpose of enforcing bidder and contractor  
2 certifications.

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

20 The Director shall make information available to the  
21 Administrative Office of the Illinois Courts, county boards,  
22 jury administrators, and jury commissions concerning persons  
23 claiming an earned income tax credit in order to allow  
24 compilation of jury lists under the Jury Act and the Jury  
25 Commission Act.

26 (d) The Director shall make available for public inspection

1 in the Department's principal office and for publication, at  
2 cost, administrative decisions issued on or after January 1,  
3 1995. These decisions are to be made available in a manner so  
4 that the following taxpayer 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 and  
17 publication an administrative decision within 180 days after  
18 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 a  
25 request or authorization made by the taxpayer, by an authorized  
26 representative of the taxpayer, or, in the case of information

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

3 (Source: P.A. 93-25, eff. 6-20-03; 93-721, eff. 1-1-05; 93-835;  
4 93-841, eff. 7-30-04; 94-1074, eff. 12-26-06.)

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

7 (705 ILCS 305/1) (from Ch. 78, par. 1)

8 Sec. 1. The county board of each county, except those  
9 counties which have a jury administrator or jury commissioners  
10 as provided in the Jury Commission Act, shall, at or before the  
11 time of its meeting, in September, in each year, or at any time  
12 thereafter, when necessary for the purpose of this Act, make a  
13 list of the legal voters, the persons claiming an earned income  
14 tax credit under the Illinois Income Tax Act, and the Illinois  
15 driver's license, Illinois Identification Card, and Illinois  
16 Disabled Person Identification Card holders of the county,  
17 giving the place of residence of each name on the list, to be  
18 known as a jury list. The list shall be made by choosing every  
19 tenth name, or other whole number rate necessary to obtain the  
20 number required, from the latest voter registration, ~~and~~  
21 drivers license, Illinois Identification Card, and Illinois  
22 Disabled Person Identification Card holders lists, and the list  
23 of persons claiming an earned income tax credit under the  
24 Illinois Income Tax Act of the county. In compiling the jury



1 list, duplication of names shall be avoided to the extent  
2 practicable.

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

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

6 (705 ILCS 305/1b) (from Ch. 78, par. 1b)

7 Sec. 1b. The combination of the lists of registered voters,  
8 persons claiming an earned income tax credit under the Illinois  
9 Income Tax Act, and driver's license, Illinois Identification  
10 Card, or Illinois Disabled Person Identification Card holders  
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 15. The Jury Commission Act is amended by changing  
17 Sections 2 and 2a as follows:

18 (705 ILCS 310/2) (from Ch. 78, par. 25)

19 Sec. 2. In a county with a population of at least 3,000,000  
20 in which a jury administrator or jury commissioners have been  
21 appointed, the jury administrator or commissioners, upon  
22 entering upon the duties of their office, and every year ~~4~~  
23 ~~years~~ thereafter, shall prepare a list of all legal voters, all

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

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

24 The jury administrator, jury commissioners, or the  
25 Administrative Office of the Illinois Courts shall receive an  
26 up-to-date list of Illinois driver's license, Illinois

1 Identification Card, and Illinois Disabled Person  
2 Identification Card holders from the Secretary of State as  
3 provided in Section 1a of the Jury Act. In compiling the jury  
4 list, duplication of names shall be avoided to the extent  
5 practicable.

6 Whenever the name of a registered voter, ~~or~~ an Illinois  
7 driver's license, Illinois Identification Card, or Illinois  
8 Disabled Person Identification Card holder, or a person  
9 claiming an earned income tax credit under the Illinois Income  
10 Tax Act appearing upon this jury list is transferred to the  
11 active jury list in the manner prescribed by Section 8 of this  
12 Act, the following additional information shall be recorded  
13 after the name of the voter: the age of the voter, his or her  
14 occupation, if any, whether or not he or she is a resident  
15 residing with his or her family and whether or not he or she is  
16 an owner or life tenant of real estate in the county.

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

18 (705 ILCS 310/2a) (from Ch. 78, par. 25a)

19 Sec. 2a. The combination of the lists of registered voters,  
20 driver's license, Illinois Identification Card, ~~and~~ Illinois  
21 Disabled Person Identification Card holders, and those persons  
22 claiming an earned income tax credit under the Illinois Income  
23 Tax Act and the preparation of jury lists under this Act shall,  
24 when requested by the Chief Judge or his designee, be  
25 accomplished through the services of the Administrative Office

1 of the Illinois Courts.

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

3 Section 90. The State Mandates Act is amended by adding  
4 Section 8.31 as follows:

5 (30 ILCS 805/8.31 new)

6 Sec. 8.31. Exempt mandate. Notwithstanding Sections 6 and 8  
7 of this Act, no reimbursement by the State is required for the  
8 implementation of any mandate created by this amendatory Act of  
9 the 95th General Assembly.