



Rep. Greg Harris

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10200HB5142ham001

LRB102 24825 BMS 36335 a

1 AMENDMENT TO HOUSE BILL 5142

2 AMENDMENT NO. _____. Amend House Bill 5142 on page 1,
3 line 5, before "adding", by inserting "changing Section 917
4 and by"; and

5 on page 1, line 8, by replacing "All" with "For tax years
6 beginning on or after January 1, 2022, all"; and

7 on page 1, line 15, after "collected", by inserting "and
8 authorized by the taxpayer to be shared"; and

9 on page 1, immediately below line 16, by inserting the
10 following:

11 "(35 ILCS 5/917) (from Ch. 120, par. 9-917)

12 Sec. 917. Confidentiality and information sharing.

13 (a) Confidentiality. Except as provided in this Section,
14 all information received by the Department from returns filed

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

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

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

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

1 information pursuant to Section 513 of this Act.

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

1 or (2) is convertible into, or entitles the holder to receive
2 upon its exercise, a security that confers such a right to
3 vote. A general partnership interest is a voting security.

4 The Director may make available to any State agency,
5 including the Illinois Supreme Court, units of local
6 government, and school districts, information regarding
7 whether a bidder or contractor is an affiliate of a person who
8 is not collecting and remitting Illinois Use taxes, for the
9 limited purpose of enforcing bidder and contractor
10 certifications.

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

1 in Section 3 of the State Employees Group Insurance Act of
2 1971.

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

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

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

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

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

1 (e) Nothing contained in this Act shall prevent the
2 Director from divulging information to any person pursuant to
3 a request or authorization made by the taxpayer, by an
4 authorized representative of the taxpayer, or, in the case of
5 information related to a joint return, by the spouse filing
6 the joint return with the taxpayer.

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