

1 AN ACT in relation to taxes, amending named Acts.

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, pursuant to Section
13 2.5 of the Tax Collection Suit Act, 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
19 tax, and any person who divulges any such information in any
20 manner, except for such purposes and pursuant to order of the
21 Director or in accordance with a proper judicial order, shall
22 be guilty of a Class A misdemeanor. However, the provisions
23 of this paragraph are not applicable to information furnished
24 to a licensed attorney representing the taxpayer where an
25 appeal or a protest has been filed on behalf of the taxpayer.

26 (b) Public information. Nothing contained in this Act
27 shall prevent the Director from publishing or making
28 available to the public the names and addresses of persons
29 filing returns under this Act, or from publishing or making
30 available reasonable statistics concerning the operation of
31 the tax wherein the contents of returns are grouped into

1 aggregates in such a way that the information contained in
2 any individual return shall not be disclosed.

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

28 The Director may make available to any State agency,
29 including the Illinois Supreme Court, which licenses persons
30 to engage in any occupation, information that a person
31 licensed by such agency has failed to file returns under this
32 Act or pay the tax, penalty and interest shown therein, or
33 has failed to pay any final assessment of tax, penalty or
34 interest due under this Act. The Director may also make

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

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

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

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

32 The Director shall determine the appropriate extent of
33 the deletions allowed in paragraph (2). In the event the
34 taxpayer does not submit deletions, the Director shall make

1 only the deletions specified in paragraph (1).

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

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

15 (Source: P.A. 89-507, eff. 7-1-97; 90-491, eff. 1-1-98.)

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

18 (35 ILCS 120/11) (from Ch. 120, par. 450)

19 Sec. 11. All information received by the Department from
20 returns filed under this Act, or from any investigation
21 conducted under this Act, shall be confidential, except for
22 official purposes or pursuant to Section 2.5 of the Tax
23 Collection Suit Act, and any person who divulges any such
24 information in any manner, except in accordance with a proper
25 judicial order or as otherwise provided by law, shall be
26 guilty of a Class B misdemeanor.

27 Nothing in this Act prevents the Director of Revenue from
28 publishing or making available to the public the names and
29 addresses of persons filing returns under this Act, or
30 reasonable statistics concerning the operation of the tax by
31 grouping the contents of returns so the information in any
32 individual return is not disclosed.

1 Nothing in this Act prevents the Director of Revenue from
2 divulging to the United States Government or the government
3 of any other state, or any village that does not levy any
4 real property taxes for village operations and that receives
5 more than 60% of its general corporate revenue from taxes
6 under the Use Tax Act, the Service Use Tax Act, the Service
7 Occupation Tax Act, and the Retailers' Occupation Tax Act, or
8 any officer or agency thereof, for exclusively official
9 purposes, information received by the Department in
10 administering this Act, provided that such other governmental
11 agency agrees to divulge requested tax information to the
12 Department.

13 The Department's furnishing of information derived from a
14 taxpayer's return or from an investigation conducted under
15 this Act to the surety on a taxpayer's bond that has been
16 furnished to the Department under this Act, either to provide
17 notice to such surety of its potential liability under the
18 bond or, in order to support the Department's demand for
19 payment from such surety under the bond, is an official
20 purpose within the meaning of this Section.

21 The furnishing upon request of information obtained by
22 the Department from returns filed under this Act or
23 investigations conducted under this Act to the Illinois
24 Liquor Control Commission for official use is deemed to be an
25 official purpose within the meaning of this Section.

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

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

34 Where an appeal or a protest has been filed on behalf of

1 a taxpayer, the furnishing upon request of the attorney for
2 the taxpayer of returns filed by the taxpayer and information
3 related thereto under this Act is deemed to be an official
4 purpose within the meaning of this Section.

5 The furnishing of financial information to a home rule
6 unit that has imposed a tax similar to that imposed by this
7 Act pursuant to its home rule powers, or to any village that
8 does not levy any real property taxes for village operations
9 and that receives more than 60% of its general corporate
10 revenue from taxes under the Use Tax Act, the Service Use Tax
11 Act, the Service Occupation Tax Act, and the Retailers'
12 Occupation Tax Act, upon request of the Chief Executive
13 thereof, is an official purpose within the meaning of this
14 Section, provided the home rule unit or village that does
15 not levy any real property taxes for village operations and
16 that receives more than 60% of its general corporate revenue
17 from taxes under the Use Tax Act, the Service Use Tax Act,
18 the Service Occupation Tax Act, and the Retailers' Occupation
19 Tax Act agrees in writing to the requirements of this
20 Section.

21 For a village that does not levy any real property taxes
22 for village operations and that receives more than 60% of its
23 general corporate revenue from taxes under the Use Tax Act,
24 Service Use Tax Act, Service Occupation Tax Act, and
25 Retailers' Occupation Tax Act, the officers eligible to
26 receive information from the Department of Revenue under this
27 Section are the village manager and the chief financial
28 officer of the village.

29 Information so provided shall be subject to all
30 confidentiality provisions of this Section. The written
31 agreement shall provide for reciprocity, limitations on
32 access, disclosure, and procedures for requesting
33 information.

34 The Director may make available to any State agency,

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

18 The Director shall make available for public inspection
19 in the Department's principal office and for publication, at
20 cost, administrative decisions issued on or after January 1,
21 1995. These decisions are to be made available in a manner so
22 that the following taxpayer information is not disclosed:

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

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

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

34 The Director shall make available for public inspection

1 and publication an administrative decision within 180 days
2 after the issuance of the administrative decision. The term
3 "administrative decision" has the same meaning as defined in
4 Section 3-101 of Article III of the Code of Civil Procedure.
5 Costs collected under this Section shall be paid into the Tax
6 Compliance and Administration Fund.

7 Nothing contained in this Act shall prevent the Director
8 from divulging information to any person pursuant to a
9 request or authorization made by the taxpayer or by an
10 authorized representative of the taxpayer.

11 (Source: P.A. 89-89, eff. 6-30-95; 90-491, eff. 1-1-98.)

12 Section 15. The Cigarette Tax Act is amended by changing
13 Section 10b as follows:

14 (35 ILCS 130/10b) (from Ch. 120, par. 453.10b)

15 Sec. 10b. All information received by the Department
16 from returns filed under this Act, or from any investigation
17 conducted under this Act, shall be confidential, except for
18 official purposes or pursuant to Section 2.5 of the Tax
19 Collection Suit Act, and any person who divulges any such
20 information in any manner, except in accordance with a proper
21 judicial order or as otherwise provided by law, shall be
22 guilty of a Class A misdemeanor.

23 Nothing in this Act prevents the Director of Revenue from
24 publishing or making available to the public the names and
25 addresses of persons filing returns under this Act, or
26 reasonable statistics concerning the operation of the tax by
27 grouping the contents of returns so that the information in
28 any individual return is not disclosed.

29 Nothing in this Act prevents the Director of Revenue from
30 divulging to the United States Government or the government
31 of any other state, or any officer or agency thereof, for
32 exclusively official purposes, information received by the

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

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

8 The furnishing of financial information to a home rule
9 unit with a population in excess of 2,000,000 that has
10 imposed a tax similar to that imposed by this Act under its
11 home rule powers, upon request of the Chief Executive of the
12 home rule unit, is an official purpose within the meaning of
13 this Section, provided the home rule unit agrees in writing
14 to the requirements of this Section. Information so provided
15 is subject to all confidentiality provisions of this Section.
16 The written agreement shall provide for reciprocity,
17 limitations on access, disclosure, and procedures for
18 requesting information.

19 The Director may make available to any State agency,
20 including the Illinois Supreme Court, which licenses persons
21 to engage in any occupation, information that a person
22 licensed by such agency has failed to file returns under this
23 Act or pay the tax, penalty and interest shown therein, or
24 has failed to pay any final assessment of tax, penalty or
25 interest due under this Act. An assessment is final when all
26 proceedings in court for review of such assessment have
27 terminated or the time for the taking thereof has expired
28 without such proceedings being instituted.

29 The Director shall make available for public inspection
30 in the Department's principal office and for publication, at
31 cost, administrative decisions issued on or after January 1,
32 1995. These decisions are to be made available in a manner so
33 that the following taxpayer information is not disclosed:

34 (1) The names, addresses, and identification

1 numbers of the taxpayer, related entities, and employees.

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

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

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

18 Nothing contained in this Act shall prevent the Director
19 from divulging information to any person pursuant to a
20 request or authorization made by the taxpayer or by an
21 authorized representative of the taxpayer.

22 (Source: P.A. 90-491, eff. 1-1-98.)

23 Section 20. The Cigarette Use Tax Act is amended by
24 changing Section 20 as follows:

25 (35 ILCS 135/20) (from Ch. 120, par. 453.50)

26 Sec. 20. All information received by the Department
27 from returns filed under this Act, or from any investigation
28 conducted under this Act, shall be confidential, except for
29 official purposes or pursuant to Section 2.5 of the Tax
30 Collection Suit Act, and any person who divulges any such
31 information in any manner, except in accordance with a proper
32 judicial order or as otherwise provided by law, shall be

1 guilty of a Class A misdemeanor.

2 Nothing in this Act prevents the Director of Revenue from
3 publishing or making available to the public the names and
4 addresses of persons filing returns under this Act, or
5 reasonable statistics concerning the operation of the tax by
6 grouping the contents of returns so that the information in
7 any individual return is not disclosed.

8 Nothing in this Act prevents the Director of Revenue from
9 divulging to the United States Government or the government
10 of any other state, or any officer or agency thereof, for
11 exclusively official purposes, information received by the
12 Department in administering this Act, provided that such
13 other governmental agency agrees to divulge requested tax
14 information to the Department.

15 The furnishing upon request of the Auditor General, or
16 his 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 meaning of this Section.

19 The furnishing of financial information to a home rule
20 unit with a population in excess of 2,000,000 that has
21 imposed a tax similar to that imposed by this Act under its
22 home rule powers, upon request of the Chief Executive of the
23 home rule unit, is an official purpose within the meaning of
24 this Section, provided the home rule unit agrees in writing
25 to the requirements of this Section. Information so provided
26 is subject to all confidentiality provisions of this Section.
27 The written agreement shall provide for reciprocity,
28 limitations on access, disclosure, and procedures for
29 requesting information.

30 The Director may make available to any State agency,
31 including the Illinois Supreme Court, which licenses persons
32 to engage in any occupation, information that a person
33 licensed by such agency has failed to file returns under this
34 Act or pay the tax, penalty and interest shown therein, or

1 has failed to pay any final assessment of tax, penalty or
2 interest due under this Act. An assessment is final when all
3 proceedings in court for review of such assessment have
4 terminated or the time for the taking thereof has expired
5 without such proceedings being instituted.

6 The Director shall make available for public inspection
7 in the Department's principal office and for publication, at
8 cost, administrative decisions issued on or after January 1,
9 1995. These decisions are to be made available in a manner so
10 that the following taxpayer information is not disclosed:

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

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

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

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

29 Nothing contained in this Act shall prevent the Director
30 from divulging information to any person pursuant to a
31 request or authorization made by the taxpayer or by an
32 authorized representative of the taxpayer.

33 (Source: P.A. 90-491, eff. 1-1-98.)

1 Section 25. The Property Tax Code is amended by changing
2 Section 15-172 as follows:

3 (35 ILCS 200/15-172)

4 Sec. 15-172. Senior Citizens Assessment Freeze Homestead
5 Exemption.

6 (a) This Section may be cited as the Senior Citizens
7 Assessment Freeze Homestead Exemption.

8 (b) As used in this Section:

9 "Applicant" means an individual who has filed an
10 application under this Section.

11 "Base amount" means the base year equalized assessed
12 value of the residence plus the first year's equalized
13 assessed value of any added improvements which increased the
14 assessed value of the residence after the base year.

15 "Base year" means the taxable year prior to the taxable
16 year for which the applicant first qualifies and applies for
17 the exemption provided that in the prior taxable year the
18 property was improved with a permanent structure that was
19 occupied as a residence by the applicant who was liable for
20 paying real property taxes on the property and who was either
21 (i) an owner of record of the property or had legal or
22 equitable interest in the property as evidenced by a written
23 instrument or (ii) had a legal or equitable interest as a
24 lessee in the parcel of property that was single family
25 residence. If in any subsequent taxable year for which the
26 applicant applies and qualifies for the exemption the
27 equalized assessed value of the residence is less than the
28 equalized assessed value in the existing base year (provided
29 that such equalized assessed value is not based on an
30 assessed value that results from a temporary irregularity in
31 the property that reduces the assessed value for one or more
32 taxable years), then that subsequent taxable year shall
33 become the base year until a new base year is established

1 under the terms of this paragraph. For taxable year 1999
2 only, the Chief County Assessment Officer shall review (i)
3 all taxable years for which the applicant applied and
4 qualified for the exemption and (ii) the existing base year.
5 The assessment officer shall select as the new base year the
6 year with the lowest equalized assessed value. An equalized
7 assessed value that is based on an assessed value that
8 results from a temporary irregularity in the property that
9 reduces the assessed value for one or more taxable years
10 shall not be considered the lowest equalized assessed value.
11 The selected year shall be the base year for taxable year
12 1999 and thereafter until a new base year is established
13 under the terms of this paragraph.

14 "Chief County Assessment Officer" means the County
15 Assessor or Supervisor of Assessments of the county in which
16 the property is located.

17 "Equalized assessed value" means the assessed value as
18 equalized by the Illinois Department of Revenue.

19 "Household" means the applicant, the spouse of the
20 applicant, and all persons using the residence of the
21 applicant as their principal place of residence.

22 "Household income" means the combined income of the
23 members of a household for the calendar year preceding the
24 taxable year.

25 "Income" has the same meaning as provided in Section 3.07
26 of the Senior Citizens and Disabled Persons Property Tax
27 Relief and Pharmaceutical Assistance Act, except that,
28 beginning in assessment year 2001, "income" does not include
29 veteran's benefits.

30 "Internal Revenue Code of 1986" means the United States
31 Internal Revenue Code of 1986 or any successor law or laws
32 relating to federal income taxes in effect for the year
33 preceding the taxable year.

34 "Life care facility that qualifies as a cooperative"

1 means a facility as defined in Section 2 of the Life Care
2 Facilities Act.

3 "Residence" means the principal dwelling place and
4 appurtenant structures used for residential purposes in this
5 State occupied on January 1 of the taxable year by a
6 household and so much of the surrounding land, constituting
7 the parcel upon which the dwelling place is situated, as is
8 used for residential purposes. If the Chief County Assessment
9 Officer has established a specific legal description for a
10 portion of property constituting the residence, then that
11 portion of property shall be deemed the residence for the
12 purposes of this Section.

13 "Taxable year" means the calendar year during which ad
14 valorem property taxes payable in the next succeeding year
15 are levied.

16 (c) Beginning in taxable year 1994, a senior citizens
17 assessment freeze homestead exemption is granted for real
18 property that is improved with a permanent structure that is
19 occupied as a residence by an applicant who (i) is 65 years
20 of age or older during the taxable year, (ii) has a household
21 income of \$35,000 or less prior to taxable year 1999 or
22 \$40,000 or less in taxable year 1999 and thereafter, (iii) is
23 liable for paying real property taxes on the property, and
24 (iv) is an owner of record of the property or has a legal or
25 equitable interest in the property as evidenced by a written
26 instrument. This homestead exemption shall also apply to a
27 leasehold interest in a parcel of property improved with a
28 permanent structure that is a single family residence that is
29 occupied as a residence by a person who (i) is 65 years of
30 age or older during the taxable year, (ii) has a household
31 income of \$35,000 or less prior to taxable year 1999 or
32 \$40,000 or less in taxable year 1999 and thereafter, (iii)
33 has a legal or equitable ownership interest in the property
34 as lessee, and (iv) is liable for the payment of real

1 property taxes on that property.

2 The amount of this exemption shall be the equalized
3 assessed value of the residence in the taxable year for which
4 application is made minus the base amount.

5 When the applicant is a surviving spouse of an applicant
6 for a prior year for the same residence for which an
7 exemption under this Section has been granted, the base year
8 and base amount for that residence are the same as for the
9 applicant for the prior year.

10 Each year at the time the assessment books are certified
11 to the County Clerk, the Board of Review or Board of Appeals
12 shall give to the County Clerk a list of the assessed values
13 of improvements on each parcel qualifying for this exemption
14 that were added after the base year for this parcel and that
15 increased the assessed value of the property.

16 In the case of land improved with an apartment building
17 owned and operated as a cooperative or a building that is a
18 life care facility that qualifies as a cooperative, the
19 maximum reduction from the equalized assessed value of the
20 property is limited to the sum of the reductions calculated
21 for each unit occupied as a residence by a person or persons
22 65 years of age or older with a household income of \$35,000
23 or less prior to taxable year 1999 or \$40,000 or less in
24 taxable year 1999 and thereafter who is liable, by contract
25 with the owner or owners of record, for paying real property
26 taxes on the property and who is an owner of record of a
27 legal or equitable interest in the cooperative apartment
28 building, other than a leasehold interest. In the instance of
29 a cooperative where a homestead exemption has been granted
30 under this Section, the cooperative association or its
31 management firm shall credit the savings resulting from that
32 exemption only to the apportioned tax liability of the owner
33 who qualified for the exemption. Any person who willfully
34 refuses to credit that savings to an owner who qualifies for

1 the exemption is guilty of a Class B misdemeanor.

2 When a homestead exemption has been granted under this
3 Section and an applicant then becomes a resident of a
4 facility licensed under the Nursing Home Care Act, the
5 exemption shall be granted in subsequent years so long as the
6 residence (i) continues to be occupied by the qualified
7 applicant's spouse or (ii) if remaining unoccupied, is still
8 owned by the qualified applicant for the homestead exemption.

9 Beginning January 1, 1997, when an individual dies who
10 would have qualified for an exemption under this Section, and
11 the surviving spouse does not independently qualify for this
12 exemption because of age, the exemption under this Section
13 shall be granted to the surviving spouse for the taxable year
14 preceding and the taxable year of the death, provided that,
15 except for age, the surviving spouse meets all other
16 qualifications for the granting of this exemption for those
17 years.

18 When married persons maintain separate residences, the
19 exemption provided for in this Section may be claimed by only
20 one of such persons and for only one residence.

21 For taxable year 1994 only, in counties having less than
22 3,000,000 inhabitants, to receive the exemption, a person
23 shall submit an application by February 15, 1995 to the Chief
24 County Assessment Officer of the county in which the property
25 is located. In counties having 3,000,000 or more
26 inhabitants, for taxable year 1994 and all subsequent taxable
27 years, to receive the exemption, a person may submit an
28 application to the Chief County Assessment Officer of the
29 county in which the property is located during such period as
30 may be specified by the Chief County Assessment Officer. The
31 Chief County Assessment Officer in counties of 3,000,000 or
32 more inhabitants shall annually give notice of the
33 application period by mail or by publication. In counties
34 having less than 3,000,000 inhabitants, beginning with

1 taxable year 1995 and thereafter, to receive the exemption, a
2 person shall submit an application by July 1 of each taxable
3 year to the Chief County Assessment Officer of the county in
4 which the property is located. A county may, by ordinance,
5 establish a date for submission of applications that is
6 different than July 1. The applicant shall submit with the
7 application an affidavit of the applicant's total household
8 income, age, marital status (and if married the name and
9 address of the applicant's spouse, if known), and principal
10 dwelling place of members of the household on January 1 of
11 the taxable year. The Department shall establish, by rule, a
12 method for verifying the accuracy of affidavits filed by
13 applicants under this Section. The applications shall be
14 clearly marked as applications for the Senior Citizens
15 Assessment Freeze Homestead Exemption.

16 Notwithstanding any other provision to the contrary, in
17 counties having fewer than 3,000,000 inhabitants, if an
18 applicant fails to file the application required by this
19 Section in a timely manner and this failure to file is due to
20 a mental or physical condition sufficiently severe so as to
21 render the applicant incapable of filing the application in a
22 timely manner, the Chief County Assessment Officer may extend
23 the filing deadline for a period of 30 days after the
24 applicant regains the capability to file the application, but
25 in no case may the filing deadline be extended beyond 3
26 months of the original filing deadline. In order to receive
27 the extension provided in this paragraph, the applicant shall
28 provide the Chief County Assessment Officer with a signed
29 statement from the applicant's physician stating the nature
30 and extent of the condition, that, in the physician's
31 opinion, the condition was so severe that it rendered the
32 applicant incapable of filing the application in a timely
33 manner, and the date on which the applicant regained the
34 capability to file the application.

1 Beginning January 1, 1998, notwithstanding any other
2 provision to the contrary, in counties having fewer than
3 3,000,000 inhabitants, if an applicant fails to file the
4 application required by this Section in a timely manner and
5 this failure to file is due to a mental or physical condition
6 sufficiently severe so as to render the applicant incapable
7 of filing the application in a timely manner, the Chief
8 County Assessment Officer may extend the filing deadline for
9 a period of 3 months. In order to receive the extension
10 provided in this paragraph, the applicant shall provide the
11 Chief County Assessment Officer with a signed statement from
12 the applicant's physician stating the nature and extent of
13 the condition, and that, in the physician's opinion, the
14 condition was so severe that it rendered the applicant
15 incapable of filing the application in a timely manner.

16 In counties having less than 3,000,000 inhabitants, if an
17 applicant was denied an exemption in taxable year 1994 and
18 the denial occurred due to an error on the part of an
19 assessment official, or his or her agent or employee, then
20 beginning in taxable year 1997 the applicant's base year, for
21 purposes of determining the amount of the exemption, shall be
22 1993 rather than 1994. In addition, in taxable year 1997, the
23 applicant's exemption shall also include an amount equal to
24 (i) the amount of any exemption denied to the applicant in
25 taxable year 1995 as a result of using 1994, rather than
26 1993, as the base year, (ii) the amount of any exemption
27 denied to the applicant in taxable year 1996 as a result of
28 using 1994, rather than 1993, as the base year, and (iii) the
29 amount of the exemption erroneously denied for taxable year
30 1994.

31 For purposes of this Section, a person who will be 65
32 years of age during the current taxable year shall be
33 eligible to apply for the homestead exemption during that
34 taxable year. Application shall be made during the

1 application period in effect for the county of his or her
2 residence.

3 The Chief County Assessment Officer may determine the
4 eligibility of a life care facility that qualifies as a
5 cooperative to receive the benefits provided by this Section
6 by use of an affidavit, application, visual inspection,
7 questionnaire, or other reasonable method in order to insure
8 that the tax savings resulting from the exemption are
9 credited by the management firm to the apportioned tax
10 liability of each qualifying resident. The Chief County
11 Assessment Officer may request reasonable proof that the
12 management firm has so credited that exemption.

13 Except as provided in this Section, all information
14 received by the chief county assessment officer or the
15 Department from applications filed under this Section, or
16 from any investigation conducted under the provisions of this
17 Section, shall be confidential, except for official purposes
18 or pursuant to Section 2.5 of the Tax Collection Suit Act
19 ~~pursuant--to--official-procedures-for-collection-of-any-State~~
20 ~~or-local-tax~~ or enforcement of any civil or criminal penalty
21 or sanction imposed by this Act or by any statute or
22 ordinance imposing a State or local tax. Any person who
23 divulges any such information in any manner, except in
24 accordance with a proper judicial order, is guilty of a Class
25 A misdemeanor.

26 Nothing contained in this Section shall prevent the
27 Director or chief county assessment officer from publishing
28 or making available reasonable statistics concerning the
29 operation of the exemption contained in this Section in which
30 the contents of claims are grouped into aggregates in such a
31 way that information contained in any individual claim shall
32 not be disclosed.

33 (d) Each Chief County Assessment Officer shall annually
34 publish a notice of availability of the exemption provided

1 under this Section. The notice shall be published at least
2 60 days but no more than 75 days prior to the date on which
3 the application must be submitted to the Chief County
4 Assessment Officer of the county in which the property is
5 located. The notice shall appear in a newspaper of general
6 circulation in the county.

7 (Source: P.A. 90-14, eff. 7-1-97; 90-204, eff. 7-25-97;
8 90-523, eff. 11-13-97; 90-524, eff. 1-1-98; 90-531, eff.
9 1-1-98; 90-655, eff. 7-30-98; 91-45, eff. 6-30-99; 91-56,
10 eff. 6-30-99; 91-819, eff. 6-13-00.)

11 Section 30. The Illinois Estate and Generation-Skipping
12 Transfer Tax Act is amended by changing Section 6 as follows:

13 (35 ILCS 405/6) (from Ch. 120, par. 405A-6)

14 Sec. 6. Returns and payments.

15 (a) Due Dates. The Illinois transfer tax shall be paid
16 and the Illinois transfer tax return shall be filed on the
17 due date or dates, respectively, including extensions, for
18 paying the related federal transfer tax and filing the
19 related federal return.

20 (b) Installment payments and deferral. In the event
21 that any portion of the federal transfer tax is deferred or
22 to be paid in installments under the provisions of the
23 Internal Revenue Code, the portion of the Illinois transfer
24 tax which is subject to deferral or payable in installments
25 shall be determined by multiplying the Illinois transfer tax
26 by a fraction, the numerator of which is the gross value of
27 the assets included in the transferred property having a tax
28 situs in this State and which give rise to the deferred or
29 installment payment under the Internal Revenue Code, and the
30 denominator of which is the gross value of all assets
31 included in the transferred property having a tax situs in
32 this State. Deferred payments and installment payments, with

1 interest, shall be paid at the same time and in the same
2 manner as payments of the federal transfer tax are required
3 to be made under the applicable Sections of the Internal
4 Revenue Code, provided that the rate of interest on unpaid
5 amounts of Illinois transfer tax shall be determined under
6 this Act. Acceleration of payment under this Section shall
7 occur under the same circumstances and in the same manner as
8 provided in the Internal Revenue Code.

9 (c) Who shall file and pay. The Illinois transfer tax
10 return (including any supplemental or amended return) shall
11 be filed, and the Illinois transfer tax (including any
12 additional tax that may become due) shall be paid by the same
13 person or persons, respectively, who are required to pay the
14 related federal transfer tax and file the related federal
15 return.

16 (d) Where to file return. The executed Illinois
17 transfer tax return shall be filed with the Attorney General.
18 In addition, a copy of the Illinois transfer tax return shall
19 be filed with the county treasurer to whom the Illinois
20 transfer tax is paid, determined under subsection (e) of this
21 Section.

22 (e) Where to pay tax. The Illinois transfer tax shall
23 be paid to the treasurer of the county determined under the
24 following rules:

25 (1) Illinois Estate Tax. The Illinois estate tax
26 shall be paid to the treasurer of the county in which the
27 decedent was a resident on the date of the decedent's
28 death or, if the decedent was not a resident of this
29 State on the date of death, the county in which the
30 greater part, by gross value, of the transferred property
31 with a tax situs in this State is located.

32 (2) Illinois Generation-Skipping Transfer Tax. The
33 Illinois generation-skipping transfer tax involving
34 transferred property from or in a resident trust shall be

1 paid to the county treasurer for the county in which the
2 grantor resided at the time the trust became irrevocable
3 (in the case of an inter vivos trust) or the county in
4 which the decedent resided at death (in the case of a
5 trust created by the will of a decedent). In the case of
6 an Illinois generation-skipping transfer tax involving
7 transferred property from or in a non-resident trust, the
8 Illinois generation-skipping transfer tax shall be paid
9 to the county treasurer for the county in which the
10 greater part, by gross value, of the transferred property
11 with a tax situs in this State is located.

12 (f) Forms; confidentiality. The Illinois transfer tax
13 return shall be in all respects in the manner and form
14 prescribed by the regulations of the Attorney General. At
15 the same time the Illinois transfer tax return is filed, the
16 person required to file shall also file with the Attorney
17 General a copy of the related federal return. The Illinois
18 transfer tax return and the copy of the federal return filed
19 with the Attorney General or any county treasurer shall be
20 confidential, and the Attorney General, each county treasurer
21 and all of their assistants or employees are prohibited from
22 divulging in any manner any of the contents of those returns,
23 except only in a proceeding instituted under the provisions
24 of this Act or pursuant to Section 2.5 of the Tax Collection
25 Suit Act.

26 (g) County Treasurer shall accept payment. No county
27 treasurer shall refuse to accept payment of any amount due
28 under this Act on the grounds that the county treasurer has
29 not yet received a copy of the appropriate Illinois transfer
30 tax return.

31 (Source: P.A. 86-737.)

32 Section 35. The Messages Tax Act is amended by changing
33 Section 11 as follows:

1 (35 ILCS 610/11) (from Ch. 120, par. 467.11)

2 Sec. 11. All information received by the Department from
3 returns filed under this Act, or from any investigations
4 conducted under this Act, shall be confidential, except for
5 official purposes or pursuant to Section 2.5 of the Tax
6 Collection Suit Act, and any person who divulges any such
7 information in any manner, except in accordance with a proper
8 judicial order or as otherwise provided by law, shall be
9 guilty of a Class B misdemeanor.

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

18 And provided, that nothing contained in this Act shall
19 prevent the Director from making available to the United
20 States Government or any officer or agency thereof, for
21 exclusively official purposes, information received by the
22 Department in the administration of this Act.

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

27 The Director may make available to any State agency,
28 including the Illinois Supreme Court, which licenses persons
29 to engage in any occupation, information that a person
30 licensed by such agency has failed to file returns under this
31 Act or pay the tax, penalty and interest shown therein, or
32 has failed to pay any final assessment of tax, penalty or
33 interest due under this Act. An assessment is final when all
34 proceedings in court for review of such assessment have

1 terminated or the time for the taking thereof has expired
2 without such proceedings being instituted.

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

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

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

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

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

26 Nothing contained in this Act shall prevent the Director
27 from divulging information to any person pursuant to a
28 request or authorization made by the taxpayer or by an
29 authorized representative of the taxpayer.

30 (Source: P.A. 90-491, eff. 1-1-98.)

31 Section 40. The Gas Revenue Tax Act is amended by
32 changing Section 11 as follows:

1 (35 ILCS 615/11) (from Ch. 120, par. 467.26)

2 Sec. 11. All information received by the Department from
3 returns filed under this Act, or from any investigations
4 conducted under this Act, shall be confidential, except for
5 official purposes or pursuant to Section 2.5 of the Tax
6 Collection Suit Act, and any person who divulges any such
7 information in any manner, except in accordance with a proper
8 judicial order or as otherwise provided by law, shall be
9 guilty of a Class B misdemeanor.

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

18 And provided, that nothing contained in this Act shall
19 prevent the Director from making available to the United
20 States Government or any officer or agency thereof, for
21 exclusively official purposes, information received by the
22 Department in the administration of this Act.

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

27 The Director may make available to any State agency,
28 including the Illinois Supreme Court, which licenses persons
29 to engage in any occupation, information that a person
30 licensed by such agency has failed to file returns under this
31 Act or pay the tax, penalty and interest shown therein, or
32 has failed to pay any final assessment of tax, penalty or
33 interest due under this Act. An assessment is final when all
34 proceedings in court for review of such assessment have

1 terminated or the time for the taking thereof has expired
2 without such proceedings being instituted.

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

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

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

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

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

26 Nothing contained in this Act shall prevent the Director
27 from divulging information to any person pursuant to a
28 request or authorization made by the taxpayer or by an
29 authorized representative of the taxpayer.

30 (Source: P.A. 90-491, eff. 1-1-98.)

31 Section 45. The Public Utilities Revenue Act is amended
32 by changing Section 11 as follows:

1 (35 ILCS 620/11) (from Ch. 120, par. 478)

2 Sec. 11. All information received by the Department from
3 returns filed under this Act, or from any investigations
4 conducted under this Act, shall be confidential, except for
5 official purposes or pursuant to Section 2.5 of the Tax
6 Collection Suit Act, and any person who divulges any such
7 information in any manner, except in accordance with a proper
8 judicial order or as otherwise provided by law, shall be
9 guilty of a Class B misdemeanor.

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

18 And provided, that nothing contained in this Act shall
19 prevent the Director from making available to the United
20 States Government or any officer or agency thereof, for
21 exclusively official purposes, information received by the
22 Department in the administration of this Act.

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

27 The Director may make available to any State agency,
28 including the Illinois Supreme Court, which licenses persons
29 to engage in any occupation, information that a person
30 licensed by such agency has failed to file returns under this
31 Act or pay the tax, penalty and interest shown therein, or
32 has failed to pay any final assessment of tax, penalty or
33 interest due under this Act. An assessment is final when all
34 proceedings in court for review of such assessment have

1 terminated or the time for the taking thereof has expired
2 without such proceedings being instituted.

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

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

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

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

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

26 Nothing contained in this Act shall prevent the Director
27 from divulging information to any person pursuant to a
28 request or authorization made by the taxpayer or by an
29 authorized representative of the taxpayer.

30 (Source: P.A. 90-491, eff. 1-1-98.)

31 Section 50. The Water Company Invested Capital Tax Act
32 is amended by changing Section 11 as follows:

1 (35 ILCS 625/11) (from Ch. 120, par. 1421)

2 Sec. 11. All information received by the Department from
3 returns filed under this Act, or from any investigations
4 conducted under this Act, shall be confidential, except for
5 official purposes or pursuant to Section 2.5 of the Tax
6 Collection Suit Act, and any person who divulges any such
7 information in any manner, except in accordance with a proper
8 judicial order or as otherwise provided by law, shall be
9 guilty of a Class B misdemeanor.

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

18 Nothing contained in this Act shall prevent the Director
19 from making available to the United States Government or any
20 officer or agency thereof, for exclusively official purposes,
21 information received by the Department in the administration
22 of this Act.

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

27 The Director may make available to any State agency,
28 including the Illinois Supreme Court, which licenses persons
29 to engage in any occupation, information that a person
30 licensed by such agency has failed to file returns under this
31 Act or pay the tax, penalty and interest shown therein, or
32 has failed to pay any final assessment of tax, penalty or
33 interest due under this Act. An assessment is final when all
34 proceedings in court for review of such assessment have

1 terminated or the time for the taking thereof has expired
2 without such proceedings being instituted.

3 Nothing contained in this Act shall prevent the Director
4 from divulging information to any person pursuant to a
5 request or authorization made by the taxpayer or by an
6 authorized representative of the taxpayer.

7 (Source: P.A. 90-491, eff. 1-1-98.)

8 Section 55. The Telecommunications Excise Tax Act is
9 amended by changing Section 15 as follows:

10 (35 ILCS 630/15) (from Ch. 120, par. 2015)

11 Sec. 15. Confidential information. All information
12 received by the Department from returns filed under this
13 Article, or from any investigations conducted under this
14 Article, shall be confidential, except for official purposes
15 or pursuant to Section 2.5 of the Tax Collection Suit Act,
16 and any person who divulges any such information in any
17 manner, except in accordance with a proper judicial order or
18 as otherwise provided by law, shall be guilty of a Class B
19 misdemeanor.

20 Provided, that nothing contained in this Article shall
21 prevent the Director from publishing or making available to
22 the public the names and addresses of retailers or taxpayers
23 filing returns under this Article, or from publishing or
24 making available reasonable statistics concerning the
25 operation of the tax wherein the contents of returns are
26 grouped into aggregates in such a way that the information
27 contained in any individual return shall not be disclosed.

28 And provided, that nothing contained in this Article
29 shall prevent the Director from making available to the
30 United States Government or the government of any other
31 state, or any officer or agency thereof, for exclusively
32 official purposes, information received by the Department in

1 the administration of this Article, if such other
2 governmental agency agrees to divulge requested tax
3 information to the Department.

4 The furnishing upon request of the Auditor General, or
5 his authorized agents, for official use, of returns filed and
6 information related thereto under this Article is deemed to
7 be an official purpose within the meaning of this Section.

8 The Director shall make available for public inspection
9 in the Department's principal office and for publication, at
10 cost, administrative decisions issued on or after January 1,
11 1995. These decisions are to be made available in a manner so
12 that the following taxpayer information is not disclosed:

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

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

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

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

31 Nothing contained in this Act shall prevent the Director
32 from divulging information to any person pursuant to a
33 request or authorization made by the taxpayer or by an
34 authorized representative of the taxpayer.

1 (Source: P.A. 90-491, eff. 1-1-98.)

2 Section 57. The Telecommunications Municipal
3 Infrastructure Maintenance Fee Act is amended by changing
4 Section 27.25 as follows:

5 (35 ILCS 635/27.25)

6 Sec. 27.25. Confidential information; exceptions. All
7 information received by the Department from returns filed
8 under this Act, or from any investigations conducted under
9 this Act, shall be confidential, except for official purposes
10 or pursuant to Section 2.5 of the Tax Collection Suit Act, and
11 any person who divulges any such information in any manner,
12 except in accordance with a proper judicial order or as
13 otherwise provided by law, shall be guilty of a Class B
14 misdemeanor.

15 Provided, that nothing contained in this Act shall
16 prevent the Director from publishing or making available to
17 the public the names and addresses of telecommunications
18 retailers filing returns under this Act, or from publishing
19 or making available reasonable statistics concerning the
20 operation of the fees wherein the contents of returns are
21 grouped into aggregates in such a way that the information
22 contained in any individual return shall not be disclosed.

23 And provided, that nothing contained in this Act shall
24 prevent the Director from making available to the United
25 States Government or any officer or agency thereof, for
26 exclusively official purposes, information received by the
27 Department in the administration of this Act.

28 The furnishing upon request of the Auditor General, or
29 his or her authorized agents, for official use, of returns
30 filed and information related thereto under this Act is
31 deemed to be an official purpose within the meaning of this
32 Section.

1 The Director may make available to any State agency,
2 including the Illinois Supreme Court, which licenses persons
3 to engage in any occupation, information that a person
4 licensed by such agency has failed to file returns under this
5 Act or pay the fees, penalty, and interest shown therein, or
6 has failed to pay any final assessment of fees, penalty, or
7 interest due under this Act. An assessment is final when all
8 proceedings in court for review of such assessment have
9 terminated or the time for the taking thereof has expired
10 without such proceedings being instituted.

11 The Director shall make available for public inspection
12 in the Department's principal office and for publication, at
13 cost, administrative decisions issued on or after January 1,
14 1998. These decisions are to be made available in a manner
15 so that the following taxpayer information is not disclosed:

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

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

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

27 The Director shall make available for public inspection
28 and publication an administrative decision within 180 days
29 after the issuance of the administrative decision. The term
30 "administrative decision" has the same meaning as defined in
31 Section 3-101 of Article III of the Code of Civil Procedure.
32 Costs collected under this Section shall be paid into the Tax
33 Compliance and Administration Fund.

34 (Source: P.A. 90-562, eff. 12-16-97.)

1 Section 60. The Tax Collection Suit Act is amended by
2 adding Section 2.5 as follows:

3 (35 ILCS 705/2.5 new)

4 Sec. 2.5. Collection efforts of the Department. In
5 addition to any methods to collect delinquent taxes that are
6 authorized by the Illinois Income Tax Act, the Department may
7 contract with private collection entities, make public any
8 personal information gathered by the Department, or implement
9 other methods of collection deemed necessary by the
10 Department.

11 Before personal information is made public, the
12 Department shall give a 30-day written notice to the
13 delinquent party. If the delinquent party pays the
14 delinquency or makes arrangements with the Department to pay
15 the delinquency, then the Department shall keep the personal
16 information confidential.

17 Section 99. Effective date. This Act takes effect
18 January 1, 2002.