

1 AN ACT concerning taxes.

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

4 Section 5. The Department of Revenue Law of the Civil  
5 Administrative Code of Illinois is amended by changing  
6 Section 2505-425 as follows:

7 (20 ILCS 2505/2505-425)

8 Sec. 2505-425. Public list of delinquent State taxes.

9 (a) The Director ~~may~~ shall annually disclose a list of  
10 all taxpayers, including but not limited to individuals,  
11 trusts, partnerships, corporations, and other taxable  
12 entities, that are delinquent in the payment of tax  
13 liabilities collected by the Department. The list shall  
14 include only those taxpayers with total final liabilities for  
15 all taxes collected by the Department (including penalties  
16 and interest) in an amount greater than \$1,000 (or a greater  
17 amount as established by the Department by rule) for a period  
18 of 6 months (or a longer period as established by the  
19 Department by rule) from the time that the taxes were  
20 assessed or became final, as provided in the statute imposing  
21 the tax. The list shall contain the name, address, types of  
22 taxes, month and year in which each tax liability was  
23 assessed or became final, the amount of each tax outstanding  
24 of each delinquent taxpayer, and, in the case of a corporate  
25 taxpayer, the name of the current president of record of the  
26 corporation.

27 (b) At least 90 days before the disclosure of the name  
28 of any delinquent taxpayer prescribed in subsection (a), the  
29 Director shall mail a written notice to each delinquent  
30 taxpayer by certified mail addressed to the delinquent  
31 taxpayer at his or her last or usual place of business or

1 abode detailing the amount and nature of the delinquency and  
2 the intended disclosure of the delinquency. Except as  
3 provided in subsection (c), if the delinquent tax has not  
4 been paid 60 days after the notice was delivered or the  
5 Department has been notified that delivery was refused or  
6 unclaimed, ~~and the taxpayer has not, since the mailing of the~~  
7 ~~notice, either entered into a written agreement with the~~  
8 ~~Department for payment of the delinquency or corrected a~~  
9 ~~default in an existing agreement to the satisfaction of the~~  
10 Director, the Director may shall disclose the tax in the list  
11 of delinquent taxpayers.

12 (c) Notwithstanding the provisions of subsection (b),  
13 unpaid taxes shall not be deemed to be delinquent and subject  
14 to disclosure if the delinquent taxpayer has not previously  
15 had a tax delinquency as described in this Section and (i)  
16 ~~(i) a written agreement for payment exists without default~~  
17 ~~between the taxpayer and the Department or (ii) The tax~~  
18 liability is the subject of an administrative hearing,  
19 administrative review, or judicial review; or (ii) the  
20 taxpayer enters into a written agreement with the Department  
21 for payment of the delinquency to the satisfaction of the  
22 Director.

23 If a delinquent taxpayer whose name is not disclosed in  
24 accordance with this subdivision (c) is delinquent in paying  
25 a tax liability at the time of the next annual disclosure by  
26 the Department or at any time thereafter, that taxpayer shall  
27 be included in the list.

28 (d) The list shall be available for public inspection at  
29 the Department or by other means of publication, including  
30 the Internet.

31 (e) The Department shall prescribe reasonable rules for  
32 the administration and implementation of this Section.

33 (f) Any disclosure made by the Director in a good faith  
34 effort to comply with this Section shall not be considered a

1 violation of any statute prohibiting disclosure of taxpayer  
2 information.

3 (Source: P.A. 91-239, eff. 1-1-00; 92-197, eff. 8-1-01.

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