

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 shall ~~may-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 currently in active status with the Department or
26 the Illinois Secretary of State, the list shall include the
27 name of the current president of record of the corporation.
28 In the case of a partnership, the list shall include the
29 names of the partners. In the case of a sole proprietorship,
30 the list shall include the name of the sole proprietor.

31 (b) At least 90 days before the disclosure of the name

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

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

27 If a delinquent taxpayer whose name is not disclosed in
28 accordance with item (ii) of this subdivision (c) is
29 delinquent in paying a tax liability 12 months after entering
30 into the written agreement for payment or at any time
31 thereafter, that taxpayer shall be included in the list.

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

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

3 (f) Any disclosure made by the Director in a good faith
4 effort to comply with this Section shall not be considered a
5 violation of any statute prohibiting disclosure of taxpayer
6 information.

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

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.