



Rep. Mary Beth Canty

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LRB104 19197 SPS 35899 a

1 AMENDMENT TO HOUSE BILL 5147

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 5147 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The State Finance Act is amended by adding  
5 Section 5.1038 as follows:

6 (30 ILCS 105/5.1038 new)

7 Sec. 5.1038. The WISER Act Fund.

8 Section 10. The Illinois Income Tax Act is amended by  
9 changing Section 917 as follows:

10 (35 ILCS 5/917) (from Ch. 120, par. 9-917)

11 Sec. 917. Confidentiality and information sharing.

12 (a) Confidentiality. Except as provided in this Section,  
13 all information received by the Department from returns filed  
14 under this Act, or from any investigation conducted under the

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

26 (b) Public information. Nothing contained in this Act

1 shall prevent the Director from publishing or making available  
2 to the public the names and addresses of persons filing  
3 returns under this Act, or from publishing or making available  
4 reasonable statistics concerning the operation of the tax  
5 wherein the contents of returns are grouped into aggregates in  
6 such a way that the information contained in any individual  
7 return shall not be disclosed.

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

1 income and for other purposes directly connected with the  
2 administration of this Act and Acts administered by the  
3 Department of Employment Security. The Director may make  
4 available to the Illinois Workers' Compensation Commission  
5 information regarding employers for the purpose of verifying  
6 the insurance coverage required under the Workers'  
7 Compensation Act and Workers' Occupational Diseases Act. The  
8 Director may exchange information with the Illinois Department  
9 on Aging for the purpose of verifying sources and amounts of  
10 income for purposes directly related to confirming eligibility  
11 for participation in the programs of benefits authorized by  
12 the Senior Citizens and Persons with Disabilities Property Tax  
13 Relief and Pharmaceutical Assistance Act. The Director may  
14 exchange information with the State Treasurer's Office and the  
15 Department of Employment Security for the purpose of  
16 implementing, administering, and enforcing the Illinois Secure  
17 Choice Savings Program Act. The Director may exchange  
18 information with the State Treasurer's Office for the purpose  
19 of administering the Revised Uniform Unclaimed Property Act or  
20 successor Acts. The Director may make information available to  
21 the Secretary of State for the purpose of administering  
22 Section 5-901 of the Illinois Vehicle Code. The Director may  
23 exchange information with the State Treasurer's Office for the  
24 purpose of administering the Illinois Higher Education Savings  
25 Program established under Section 16.8 of the State Treasurer  
26 Act. The Director may make individual income tax information

1 available to the State health benefits exchange, as defined in  
2 Section 513, if the disclosure is authorized by the taxpayer  
3 pursuant to Section 513. The Director may make information  
4 available to the Department of Labor for the purpose of  
5 administering the Equal Pay Act of 2003.

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

1 securities of that entity. As used in this subsection (a), the  
2 term "voting security" means a security that (1) confers upon  
3 the holder the right to vote for the election of members of the  
4 board of directors or similar governing body of the business  
5 or (2) is convertible into, or entitles the holder to receive  
6 upon its exercise, a security that confers such a right to  
7 vote. A general partnership interest is a voting security.

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

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

1 information that a person employed by such Department has  
2 failed to file returns under this Act or pay the tax, penalty  
3 and interest shown therein. For purposes of this paragraph,  
4 the word "Department" shall have the same meaning as provided  
5 in Section 3 of the State Employees Group Insurance Act of  
6 1971.

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

13 (1) The names, addresses, and identification numbers  
14 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 the  
21 deletions allowed in paragraph (2). In the event the taxpayer  
22 does not submit deletions, the Director shall make only the  
23 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

1 "administrative decision" has the same meaning as defined in  
2 Section 3-101 of Article III of the Code of Civil Procedure.  
3 Costs collected under this Section shall be paid into the Tax  
4 Compliance and Administration Fund.

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

11 (Source: P.A. 102-61, eff. 7-9-21; 102-129, eff. 7-23-21;  
12 102-799, eff. 5-13-22; 102-813, eff. 5-13-22; 102-941, eff.  
13 7-1-22; 103-154, eff. 6-30-23.)

14 Section 15. The Equal Pay Act of 2003 is amended by adding  
15 Section 12 as follows:

16 (820 ILCS 112/12 new)

17 Sec. 12. Disclosures relating to workforce management.

18 (a) This Section may be referred to as the Workforce  
19 Investment and Sustainable Employment Reporting Act.

20 (b) As used in this Section:

21 "Annual revenue" means the total gross revenues of the  
22 employer from all sources and geographic locations during the  
23 calendar year covered by the report, before the deduction of  
24 any expenses.

1       "Classification status" means the employment category  
2 assigned by the employer to an individual performing services,  
3 including whether the individual is classified as a full-time  
4 employee, part-time employee, or contingent worker.

5       "Contingent worker" means an individual who performs work  
6 integral to the employer's core business operations and who is  
7 not permanently or indefinitely employed by the employer,  
8 including:

9           (1) temporary workers;

10          (2) individuals provided by a staffing agency,  
11 temporary labor service agency, or professional employment  
12 organization; and

13          (3) any other individual who performs work integral to  
14 the employer's core business operations under the  
15 employer's direction or control, regardless of the legal  
16 form of the arrangement or whether the individual appears  
17 on the employer's payroll.

18       For the purposes of this definition, an individual who  
19 performs work through a digital platform, application, or  
20 marketplace shall be considered a contingent worker of the  
21 employer operating that platform if:

22           (1) the work performed is within the usual course of  
23 the employer's business;

24           (2) the individual is not customarily engaged in an  
25 independently established trade, occupation, or business  
26 of the same nature as the work performed independently of

1       the employer's platform; and

2           (3) the employer sets material terms and conditions of  
3       the work, including pricing, service standards, or access  
4       to the platform.

5       "Cross-training" means teaching an employee the skills or  
6       duties of another position with the employer, enabling the  
7       employee to perform the duties of another position.

8       "Employer" means any individual, partnership, association,  
9       corporation, limited liability company, business, trust,  
10       person, or any entity or group of entities that (i) is doing  
11       business in this State and (ii) had, during the calendar year  
12       covered by the report, more than \$100,000,000 in annual  
13       revenue and more than 100 employees. For the purposes of this  
14       definition, an entity is "doing business in this State" if it  
15       is registered to do business in this State, maintains a place  
16       of business in this State, or employs one or more individuals  
17       whose primary work location is in this State. "Employer" does  
18       not include the federal government, the State or any of its  
19       units or instrumentalities, a unit of local government, a  
20       school district, or a not-for-profit organization that is  
21       exempt from taxation under Section 501(c)(3) of the Internal  
22       Revenue Code.

23       "Engagement policies and practices" means the formal and  
24       informal mechanisms established by the employer to measure,  
25       maintain, or improve the degree to which employees and  
26       contingent workers are motivated by, committed to, and

1 invested in their work.

2 "Full-time employee" means an employee who is permanently  
3 or indefinitely employed by an employer and regularly  
4 scheduled to work 35 or more hours per week for the employer.  
5 For the purposes of calculating workforce composition under  
6 this Section, an employee who is scheduled hours vary from  
7 week to week shall be classified as a "full-time employee" if  
8 the employee's average scheduled hours over the calendar year  
9 covered by the report equal or exceed 35 hours in a week.

10 "Mental well-being policies and practices" means the  
11 programs, benefits, and workplace practices established by the  
12 employer to support the psychological and emotional health of  
13 employees and contingent workers.

14 "Part-time employee" means an employee who is permanently  
15 or indefinitely employed and regularly scheduled to work fewer  
16 than 35 hours per week for the employer and who is not a  
17 contingent worker. For the purposes of calculating workforce  
18 composition under this Section, an employee whose scheduled  
19 hours that vary from week to week shall be classified as a  
20 "part-time employee" if the employee's average scheduled hours  
21 over the calendar year covered by the report are fewer than 35  
22 hours per week.

23 "Productivity policies and practices" means the  
24 organizational policies and workplace practices established by  
25 the employer to structure work in a manner that enables  
26 employees and contingent workers to perform their

1 responsibilities effectively.

2 "Senior executive" means the 5 most highly compensated  
3 executive officers, including the principal executive officer  
4 and the principal financial officer.

5 "Tagged" means formatted in a structured, machine readable  
6 data format designated by the Department under subsection (g),  
7 which shall allow for the systematic identification,  
8 extraction, and comparison of reported data elements across  
9 employers and reporting periods.

10 "Temporary worker" means a contingent worker who is  
11 engaged for a limited or predetermined period of time, or for  
12 the duration of a specific project or season, whether engaged  
13 directly by the employer or provided by a staffing agency or  
14 day and temporary labor service agency as defined in the Day  
15 and Temporary Labor Services Act.

16 "Workforce" means all individuals performing work for the  
17 employer, including full-time employees, part-time employees,  
18 independent contractors, and contingent workers.

19 (c) No later than 2 years after the effective date of this  
20 amendatory Act of the 104th General Assembly, and June 1 of  
21 each year thereafter, each employer shall be required to file  
22 with the Department and make publicly available on its website  
23 an annual report describing the employer's workforce  
24 management policies, practices, and performance.

25 (d) Each annual report filed with the Department under  
26 subsection (c) shall include disclosure of the following with

1 respect to the employer filing the report for the previous  
2 calendar year covered by the report:

3 (1) workforce demographic information, including:

4 (A) the number of full-time employees, the number  
5 of part-time employees, and the number of contingent  
6 workers, including temporary and contract workers with  
7 respect to the employer, which shall include  
8 demographic information with respect to those  
9 categories of individuals, including information  
10 regarding race, ethnicity, and gender;

11 (B) any policies or practices of the employer  
12 relating to subcontracting, outsourcing, and  
13 insourcing individuals to perform work for the  
14 employer, which shall include demographic information  
15 with respect to those individuals, including  
16 information regarding race, ethnicity, and gender; and

17 (C) the percentage change of full-time equivalent  
18 hours by contingent workers with respect to the  
19 employer, including temporary and contract workers, as  
20 compared with the previous annual report filed by the  
21 employer under this subsection;

22 (2) workforce stability information, including  
23 information about the voluntary turnover or retention  
24 rate, the involuntary turnover rate, the internal hiring  
25 rate, the internal promotion rate, and the horizontal job  
26 change rate by wage quintile and demographic information;

1           (3) workforce composition, including:

2                 (A) data on demographics, including racial,  
3                 ethnic, and gender composition, for senior executives  
4                 and other individuals in the workforce; and

5                 (B) any policies to ensure compliance with the  
6                 Equal Employment Opportunity Act, the Illinois Equal  
7                 Pay Act, and the Illinois Human Rights Act;

8           (4) workforce skills and capabilities, including:

9                 (A) information about training and cross-training  
10                of employees and contingent workers by wage quintile  
11                and demographic information, distinguishing between  
12                compliance training, career development training, job  
13                performance or technical training, and training tied  
14                to recognized postsecondary credentials;

15                (B) average number of hours of training for each  
16                employee and contingent worker;

17                (C) total spending on training for all employees  
18                and contingent workers;

19                (D) average spending on training per employee or  
20                contingent worker;

21                (E) training utilization rates; and

22                (F) whether completion of training opportunities  
23                translates into value added benefit for workers, as  
24                determined by wage increases or internal promotions;

25           (5) workforce health, safety, and well-being,  
26           including information regarding:

1           (A) the frequency, severity, and lost time due to  
2 injuries, physical and mental illness, and fatalities;

3           (B) the scope, frequency, and total expenditure on  
4 workplace health, safety, and well-being programs;

5           (C) the total dollar value of assessed fines under  
6 the Occupational Safety and Health Act of 1970 (29  
7 U.S.C. 651 et seq.);

8           (D) the total number of actions brought under  
9 Section 13 of the Occupational Safety and Health Act  
10 of 1970 (29 U.S.C. 662) to prevent imminent dangers;

11           (E) the total number of actions brought against  
12 the employer under subsection (c) of Section 11 of the  
13 Occupational Safety and Health Act of 1970 (29 U.S.C.  
14 660(c));

15           (F) any findings of workplace harassment or  
16 workplace discrimination by a federal, state, local,  
17 or foreign investigative agency during the 5 fiscal  
18 year period of the employer preceding the fiscal year  
19 in which the report is filed; and

20           (G) communication channels and grievance  
21 mechanisms in place for employees and contingent  
22 workers;

23           (6) workforce accessibility, including information  
24 regarding:

25           (A) workplace policies in place to ensure  
26 compliance with the Americans with Disabilities Act;

1           (B) the total dollar value of assessed fines under  
2           the Americans with Disabilities Act; and

3           (C) the total number of actions brought under the  
4           Americans with Disabilities Act;

5           (7) workforce compensation and incentives, including  
6           information regarding:

7           (A) total workforce costs, including salaries and  
8           wages, health benefits, other ancillary benefit costs,  
9           and pension costs;

10          (B) workforce benefits, including paid leave,  
11          health care, child care, and retirement, including  
12          information regarding benefits that are provided to:

13               (i) full-time employees and not to part-time  
14               employees; or

15               (ii) employees and not to contingent workers;

16          (C) total contributions made to unemployment  
17          insurance by the employer, how many employees to whom  
18          those contributions apply, and the total amount paid  
19          in unemployment compensation to individuals who were  
20          laid off by the employer;

21          (D) policies and practices regarding how  
22          performance, productivity, equity, and sustainability  
23          are considered when setting pay and making promotion  
24          decisions; and

25          (E) policies and practices relating to any  
26          incentives and bonuses provided to employees and any

1 policies or practices designed to counter any risks  
2 created by such incentives and bonuses;

3 (8) workforce recruiting and needs, including:

4 (A) the number of new jobs created, seeking to be  
5 filled, and filled, disaggregated based on  
6 classification status;

7 (B) the share of new jobs that require a  
8 bachelor's degree or higher; and

9 (C) the retention rate for individuals hired to  
10 fill the jobs described in subparagraph (A); and

11 (9) workforce engagement and productivity, including  
12 information regarding the engagement policies and  
13 practices, mental well-being policies and practices, and  
14 productivity policies and practices of the employer  
15 relating to:

16 (A) engagement, productivity, and mental  
17 well-being of employees and contingent workers; and

18 (B) freedom of association and work-life balance  
19 initiatives, including flexibility and the ability of  
20 the workforce to work remotely.

21 (e) Each employer shall annually pay a \$150 fee to file the  
22 report required under subsection (c).

23 (f) To the maximum extent feasible, the information  
24 described in subsection (d) shall be disaggregated by:

25 (1) the workforce composition described in paragraph  
26 (3) of subsection (d);

1           (2) wage quintiles of the employees of the employer  
2           for the calendar year covered by the applicable annual  
3           report; and

4           (3) the employment status of individuals performing  
5           services for the employer, including whether those  
6           individuals are full-time employees, part-time employees,  
7           or contingent workers.

8           (g) The form and manner of the data reported under  
9           subsection (d) shall allow the data to be tagged in a  
10           standardized format as designated by the Department by rule.

11           (h) When collecting data required under subsection (d) for  
12           workers based outside of the country, employers shall:

13           (1) collect data in a form and manner consistent with  
14           workforce practices of the country in which the workers  
15           are based, so long as the employer continues to comply  
16           with subsection (g);

17           (2) maintain compliance with any laws in other  
18           countries that might restrict collection of any of the  
19           data otherwise required in this Act; and

20           (3) make all reasonable efforts to standardize  
21           workforce data across countries where the employer has  
22           workers so the data is clear and easy to understand.

23           (i) No employer may file a report or document under this  
24           Section that contains a false material fact or omits a  
25           material fact needed to make the report accurate and not  
26           misleading.

1       (j) Any employer subject to this Act who the Department of  
2 Labor finds has failed to file the report required under  
3 subsection (c) or has not filed the report in a timely manner  
4 is subject to a civil penalty, payable to the Department of  
5 Labor, of up to \$5,000 for a first offense and up to \$10,000  
6 for a second or subsequent offense that occurs no more than 5  
7 years after the first offense. A second or subsequent offense  
8 that occurs more than 5 years after the first offense shall be  
9 considered a first offense. Each calendar year in which a  
10 violation of this Section occurs shall constitute a separate  
11 offense. The failure of the Department to notify an employer  
12 of its duty to file a report may be a mitigating factor when  
13 making a determination of a violation of this Section. A  
14 business may obtain an administrative hearing in accordance  
15 with the Illinois Administrative Procedure Act before a civil  
16 penalty is imposed under this subsection by filing a written  
17 request for hearing no later than 20 calendar days after  
18 service of notice of violation by the Director.

19       (k) The WISER Act Fund is created as a special fund in the  
20 State treasury. All moneys owed to the Department under this  
21 Section, including fees collected under subsection (e) and  
22 civil penalties collected under subsection (j), shall be  
23 deposited into the Fund. All money in the Fund shall be used,  
24 subject to appropriation, for the administration and  
25 enforcement of this Section.

26       (l) This Section shall not apply to an investment company

1 registered under Section 8 of the Investment Company Act of  
2 1940 (15 U.S.C. 80a-8).

3 (m) The Director or the Director's authorized  
4 representative shall administer and enforce this Section. The  
5 Director shall adopt rules necessary to administer and enforce  
6 this Section."