



Sen. Javier L. Cervantes

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10400SB1750sam002

LRB104 09307 HLH 29408 a

1 AMENDMENT TO SENATE BILL 1750

2 AMENDMENT NO. _____. Amend Senate Bill 1750 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Freedom of Information Act is amended by
5 changing Section 7 as follows:

6 (5 ILCS 140/7)

7 (Text of Section before amendment by P.A. 104-300)

8 Sec. 7. Exemptions.

9 (1) When a request is made to inspect or copy a public
10 record that contains information that is exempt from
11 disclosure under this Section, but also contains information
12 that is not exempt from disclosure, the public body may elect
13 to redact the information that is exempt. The public body
14 shall make the remaining information available for inspection
15 and copying. Subject to this requirement, the following shall
16 be exempt from inspection and copying:

1 (a) Information specifically prohibited from
2 disclosure by federal or State law or rules and
3 regulations implementing federal or State law.

4 (b) Private information, unless disclosure is required
5 by another provision of this Act, a State or federal law,
6 or a court order.

7 (b-5) Files, documents, and other data or databases
8 maintained by one or more law enforcement agencies and
9 specifically designed to provide information to one or
10 more law enforcement agencies regarding the physical or
11 mental status of one or more individual subjects.

12 (c) Personal information contained within public
13 records, the disclosure of which would constitute a
14 clearly unwarranted invasion of personal privacy, unless
15 the disclosure is consented to in writing by the
16 individual subjects of the information. "Unwarranted
17 invasion of personal privacy" means the disclosure of
18 information that is highly personal or objectionable to a
19 reasonable person and in which the subject's right to
20 privacy outweighs any legitimate public interest in
21 obtaining the information. The disclosure of information
22 that bears on the public duties of public employees and
23 officials shall not be considered an invasion of personal
24 privacy.

25 (d) Records in the possession of any public body
26 created in the course of administrative enforcement

1 proceedings, and any law enforcement or correctional
2 agency for law enforcement purposes, but only to the
3 extent that disclosure would:

4 (i) interfere with pending or actually and
5 reasonably contemplated law enforcement proceedings
6 conducted by any law enforcement or correctional
7 agency that is the recipient of the request;

8 (ii) interfere with active administrative
9 enforcement proceedings conducted by the public body
10 that is the recipient of the request;

11 (iii) create a substantial likelihood that a
12 person will be deprived of a fair trial or an impartial
13 hearing;

14 (iv) unavoidably disclose the identity of a
15 confidential source, confidential information
16 furnished only by the confidential source, or persons
17 who file complaints with or provide information to
18 administrative, investigative, law enforcement, or
19 penal agencies; except that the identities of
20 witnesses to traffic crashes, traffic crash reports,
21 and rescue reports shall be provided by agencies of
22 local government, except when disclosure would
23 interfere with an active criminal investigation
24 conducted by the agency that is the recipient of the
25 request;

26 (v) disclose unique or specialized investigative

1 techniques other than those generally used and known
2 or disclose internal documents of correctional
3 agencies related to detection, observation, or
4 investigation of incidents of crime or misconduct, and
5 disclosure would result in demonstrable harm to the
6 agency or public body that is the recipient of the
7 request;

8 (vi) endanger the life or physical safety of law
9 enforcement personnel or any other person; or

10 (vii) obstruct an ongoing criminal investigation
11 by the agency that is the recipient of the request.

12 (d-5) A law enforcement record created for law
13 enforcement purposes and contained in a shared electronic
14 record management system if the law enforcement agency
15 that is the recipient of the request did not create the
16 record, did not participate in or have a role in any of the
17 events which are the subject of the record, and only has
18 access to the record through the shared electronic record
19 management system.

20 (d-6) Records contained in the Officer Professional
21 Conduct Database under Section 9.2 of the Illinois Police
22 Training Act, except to the extent authorized under that
23 Section. This includes the documents supplied to the
24 Illinois Law Enforcement Training Standards Board from the
25 Illinois State Police and Illinois State Police Merit
26 Board.

1 (d-7) Information gathered or records created from the
2 use of automatic license plate readers in connection with
3 Section 2-130 of the Illinois Vehicle Code.

4 (e) Records that relate to or affect the security of
5 correctional institutions and detention facilities.

6 (e-5) Records requested by persons committed to the
7 Department of Corrections, Department of Human Services
8 Division of Mental Health, or a county jail if those
9 materials are available in the library of the correctional
10 institution or facility or jail where the inmate is
11 confined.

12 (e-6) Records requested by persons committed to the
13 Department of Corrections, Department of Human Services
14 Division of Mental Health, or a county jail if those
15 materials include records from staff members' personnel
16 files, staff rosters, or other staffing assignment
17 information.

18 (e-7) Records requested by persons committed to the
19 Department of Corrections or Department of Human Services
20 Division of Mental Health if those materials are available
21 through an administrative request to the Department of
22 Corrections or Department of Human Services Division of
23 Mental Health.

24 (e-8) Records requested by a person committed to the
25 Department of Corrections, Department of Human Services
26 Division of Mental Health, or a county jail, the

1 disclosure of which would result in the risk of harm to any
2 person or the risk of an escape from a jail or correctional
3 institution or facility.

4 (e-9) Records requested by a person in a county jail
5 or committed to the Department of Corrections or
6 Department of Human Services Division of Mental Health,
7 containing personal information pertaining to the person's
8 victim or the victim's family, including, but not limited
9 to, a victim's home address, home telephone number, work
10 or school address, work telephone number, social security
11 number, or any other identifying information, except as
12 may be relevant to a requester's current or potential case
13 or claim.

14 (e-10) Law enforcement records of other persons
15 requested by a person committed to the Department of
16 Corrections, Department of Human Services Division of
17 Mental Health, or a county jail, including, but not
18 limited to, arrest and booking records, mug shots, and
19 crime scene photographs, except as these records may be
20 relevant to the requester's current or potential case or
21 claim.

22 (f) Preliminary drafts, notes, recommendations,
23 memoranda, and other records in which opinions are
24 expressed, or policies or actions are formulated, except
25 that a specific record or relevant portion of a record
26 shall not be exempt when the record is publicly cited and

1 identified by the head of the public body. The exemption
2 provided in this paragraph (f) extends to all those
3 records of officers and agencies of the General Assembly
4 that pertain to the preparation of legislative documents.

5 (g) Trade secrets and commercial or financial
6 information obtained from a person or business where the
7 trade secrets or commercial or financial information are
8 furnished under a claim that they are proprietary,
9 privileged, or confidential, and that disclosure of the
10 trade secrets or commercial or financial information would
11 cause competitive harm to the person or business, and only
12 insofar as the claim directly applies to the records
13 requested.

14 The information included under this exemption includes
15 all trade secrets and commercial or financial information
16 obtained by a public body, including a public pension
17 fund, from a private equity fund or a privately held
18 company within the investment portfolio of a private
19 equity fund as a result of either investing or evaluating
20 a potential investment of public funds in a private equity
21 fund. The exemption contained in this item does not apply
22 to the aggregate financial performance information of a
23 private equity fund, nor to the identity of the fund's
24 managers or general partners. The exemption contained in
25 this item does not apply to the identity of a privately
26 held company within the investment portfolio of a private

1 equity fund, unless the disclosure of the identity of a
2 privately held company may cause competitive harm.

3 Nothing contained in this paragraph (g) shall be
4 construed to prevent a person or business from consenting
5 to disclosure.

6 (h) Proposals and bids for any contract, grant, or
7 agreement, including information which if it were
8 disclosed would frustrate procurement or give an advantage
9 to any person proposing to enter into a contractor
10 agreement with the body, until an award or final selection
11 is made. Information prepared by or for the body in
12 preparation of a bid solicitation shall be exempt until an
13 award or final selection is made.

14 (i) Valuable formulae, computer geographic systems,
15 designs, drawings, and research data obtained or produced
16 by any public body when disclosure could reasonably be
17 expected to produce private gain or public loss. The
18 exemption for "computer geographic systems" provided in
19 this paragraph (i) does not extend to requests made by
20 news media as defined in Section 2 of this Act when the
21 requested information is not otherwise exempt and the only
22 purpose of the request is to access and disseminate
23 information regarding the health, safety, welfare, or
24 legal rights of the general public.

25 (j) The following information pertaining to
26 educational matters:

1 (i) test questions, scoring keys, and other
2 examination data used to administer an academic
3 examination;

4 (ii) information received by a primary or
5 secondary school, college, or university under its
6 procedures for the evaluation of faculty members by
7 their academic peers;

8 (iii) information concerning a school or
9 university's adjudication of student disciplinary
10 cases, but only to the extent that disclosure would
11 unavoidably reveal the identity of the student; and

12 (iv) course materials or research materials used
13 by faculty members.

14 (k) Architects' plans, engineers' technical
15 submissions, and other construction related technical
16 documents for projects not constructed or developed in
17 whole or in part with public funds and the same for
18 projects constructed or developed with public funds,
19 including, but not limited to, power generating and
20 distribution stations and other transmission and
21 distribution facilities, water treatment facilities,
22 airport facilities, sport stadiums, convention centers,
23 and all government owned, operated, or occupied buildings,
24 but only to the extent that disclosure would compromise
25 security.

26 (l) Minutes of meetings of public bodies closed to the

1 public as provided in the Open Meetings Act until the
2 public body makes the minutes available to the public
3 under Section 2.06 of the Open Meetings Act.

4 (m) Communications between a public body and an
5 attorney or auditor representing the public body that
6 would not be subject to discovery in litigation, and
7 materials prepared or compiled by or for a public body in
8 anticipation of a criminal, civil, or administrative
9 proceeding upon the request of an attorney advising the
10 public body, and materials prepared or compiled with
11 respect to internal audits of public bodies.

12 (n) Records relating to a public body's adjudication
13 of employee grievances or disciplinary cases; however,
14 this exemption shall not extend to the final outcome of
15 cases in which discipline is imposed.

16 (o) Administrative or technical information associated
17 with automated data processing operations, including, but
18 not limited to, software, operating protocols, computer
19 program abstracts, file layouts, source listings, object
20 modules, load modules, user guides, documentation
21 pertaining to all logical and physical design of
22 computerized systems, employee manuals, and any other
23 information that, if disclosed, would jeopardize the
24 security of the system or its data or the security of
25 materials exempt under this Section.

26 (p) Records relating to collective negotiating matters

1 between public bodies and their employees or
2 representatives, except that any final contract or
3 agreement shall be subject to inspection and copying.

4 (q) Test questions, scoring keys, and other
5 examination data used to determine the qualifications of
6 an applicant for a license or employment.

7 (r) The records, documents, and information relating
8 to real estate purchase negotiations until those
9 negotiations have been completed or otherwise terminated.
10 With regard to a parcel involved in a pending or actually
11 and reasonably contemplated eminent domain proceeding
12 under the Eminent Domain Act, records, documents, and
13 information relating to that parcel shall be exempt except
14 as may be allowed under discovery rules adopted by the
15 Illinois Supreme Court. The records, documents, and
16 information relating to a real estate sale shall be exempt
17 until a sale is consummated.

18 (s) Any and all proprietary information and records
19 related to the operation of an intergovernmental risk
20 management association or self-insurance pool or jointly
21 self-administered health and accident cooperative or pool.
22 Insurance or self-insurance (including any
23 intergovernmental risk management association or
24 self-insurance pool) claims, loss or risk management
25 information, records, data, advice, or communications.

26 (t) Information contained in or related to

1 examination, operating, or condition reports prepared by,
2 on behalf of, or for the use of a public body responsible
3 for the regulation or supervision of financial
4 institutions, insurance companies, or pharmacy benefit
5 managers, unless disclosure is otherwise required by State
6 law.

7 (u) Information that would disclose or might lead to
8 the disclosure of secret or confidential information,
9 codes, algorithms, programs, or private keys intended to
10 be used to create electronic signatures under the Uniform
11 Electronic Transactions Act.

12 (v) Vulnerability assessments, security measures, and
13 response policies or plans that are designed to identify,
14 prevent, or respond to potential attacks upon a
15 community's population or systems, facilities, or
16 installations, but only to the extent that disclosure
17 could reasonably be expected to expose the vulnerability
18 or jeopardize the effectiveness of the measures, policies,
19 or plans, or the safety of the personnel who implement
20 them or the public. Information exempt under this item may
21 include such things as details pertaining to the
22 mobilization or deployment of personnel or equipment, to
23 the operation of communication systems or protocols, to
24 cybersecurity vulnerabilities, or to tactical operations.

25 (w) (Blank).

26 (x) Maps and other records regarding the location or

1 security of generation, transmission, distribution,
2 storage, gathering, treatment, or switching facilities
3 owned by a utility, by a power generator, or by the
4 Illinois Power Agency.

5 (y) Information contained in or related to proposals,
6 bids, or negotiations related to electric power
7 procurement under Section 1-75 of the Illinois Power
8 Agency Act and Section 16-111.5 of the Public Utilities
9 Act that is determined to be confidential and proprietary
10 by the Illinois Power Agency or by the Illinois Commerce
11 Commission.

12 (z) Information about students exempted from
13 disclosure under Section 10-20.38 or 34-18.29 of the
14 School Code, and information about undergraduate students
15 enrolled at an institution of higher education exempted
16 from disclosure under Section 25 of the Illinois Credit
17 Card Marketing Act of 2009.

18 (aa) Information the disclosure of which is exempted
19 under the Viatical Settlements Act of 2009.

20 (bb) Records and information provided to a mortality
21 review team and records maintained by a mortality review
22 team appointed under the Department of Juvenile Justice
23 Mortality Review Team Act.

24 (cc) Information regarding interments, entombments, or
25 inurnments of human remains that are submitted to the
26 Cemetery Oversight Database under the Cemetery Care Act or

1 the Cemetery Oversight Act, whichever is applicable.

2 (dd) Correspondence and records (i) that may not be
3 disclosed under Section 11-9 of the Illinois Public Aid
4 Code or (ii) that pertain to appeals under Section 11-8 of
5 the Illinois Public Aid Code.

6 (ee) The names, addresses, or other personal
7 information of persons who are minors and are also
8 participants and registrants in programs of park
9 districts, forest preserve districts, conservation
10 districts, recreation agencies, and special recreation
11 associations.

12 (ff) The names, addresses, or other personal
13 information of participants and registrants in programs of
14 park districts, forest preserve districts, conservation
15 districts, recreation agencies, and special recreation
16 associations where such programs are targeted primarily to
17 minors.

18 (gg) Confidential information described in Section
19 1-100 of the Illinois Independent Tax Tribunal Act of
20 2012.

21 (hh) The report submitted to the State Board of
22 Education by the School Security and Standards Task Force
23 under item (8) of subsection (d) of Section 2-3.160 of the
24 School Code and any information contained in that report.

25 (ii) Records requested by persons committed to or
26 detained by the Department of Human Services under the

1 Sexually Violent Persons Commitment Act or committed to
2 the Department of Corrections under the Sexually Dangerous
3 Persons Act if those materials: (i) are available in the
4 library of the facility where the individual is confined;
5 (ii) include records from staff members' personnel files,
6 staff rosters, or other staffing assignment information;
7 or (iii) are available through an administrative request
8 to the Department of Human Services or the Department of
9 Corrections.

10 (jj) Confidential information described in Section
11 5-535 of the Civil Administrative Code of Illinois.

12 (kk) The public body's credit card numbers, debit card
13 numbers, bank account numbers, Federal Employer
14 Identification Number, security code numbers, passwords,
15 and similar account information, the disclosure of which
16 could result in identity theft or impression or defrauding
17 of a governmental entity or a person.

18 (ll) Records concerning the work of the threat
19 assessment team of a school district, including, but not
20 limited to, any threat assessment procedure under the
21 School Safety Drill Act and any information contained in
22 the procedure.

23 (mm) Information prohibited from being disclosed under
24 subsections (a) and (b) of Section 15 of the Student
25 Confidential Reporting Act.

26 (nn) Proprietary information submitted to the

1 Environmental Protection Agency under the Drug Take-Back
2 Act.

3 (oo) Records described in subsection (f) of Section
4 3-5-1 of the Unified Code of Corrections.

5 (pp) Any and all information regarding burials,
6 interments, or entombments of human remains as required to
7 be reported to the Department of Natural Resources
8 pursuant either to the Archaeological and Paleontological
9 Resources Protection Act or the Human Remains Protection
10 Act.

11 (qq) Reports described in subsection (e) of Section
12 16-15 of the Abortion Care Clinical Training Program Act.

13 (rr) Information obtained by a certified local health
14 department under the Access to Public Health Data Act.

15 (ss) For a request directed to a public body that is
16 also a HIPAA-covered entity, all information that is
17 protected health information, including demographic
18 information, that may be contained within or extracted
19 from any record held by the public body in compliance with
20 State and federal medical privacy laws and regulations,
21 including, but not limited to, the Health Insurance
22 Portability and Accountability Act and its regulations, 45
23 CFR Parts 160 and 164. As used in this paragraph,
24 "HIPAA-covered entity" has the meaning given to the term
25 "covered entity" in 45 CFR 160.103 and "protected health
26 information" has the meaning given to that term in 45 CFR

1 160.103.

2 (tt) Proposals or bids submitted by engineering
3 consultants in response to requests for proposal or other
4 competitive bidding requests by the Department of
5 Transportation or the Illinois Toll Highway Authority.

6 (uu) Information submitted to a chief county
7 assessment officer that is exempt from disclosure under
8 Section 15-172 of the Property Tax Code.

9 (1.5) Any information exempt from disclosure under the
10 Judicial Privacy Act shall be redacted from public records
11 prior to disclosure under this Act.

12 (2) A public record that is not in the possession of a
13 public body but is in the possession of a party with whom the
14 agency has contracted to perform a governmental function on
15 behalf of the public body, and that directly relates to the
16 governmental function and is not otherwise exempt under this
17 Act, shall be considered a public record of the public body,
18 for purposes of this Act.

19 (3) This Section does not authorize withholding of
20 information or limit the availability of records to the
21 public, except as stated in this Section or otherwise provided
22 in this Act.

23 (Source: P.A. 102-38, eff. 6-25-21; 102-558, eff. 8-20-21;
24 102-694, eff. 1-7-22; 102-752, eff. 5-6-22; 102-753, eff.
25 1-1-23; 102-776, eff. 1-1-23; 102-791, eff. 5-13-22; 102-982,
26 eff. 7-1-23; 102-1055, eff. 6-10-22; 103-154, eff. 6-30-23;

1 103-423, eff. 1-1-24; 103-446, eff. 8-4-23; 103-462, eff.
2 8-4-23; 103-540, eff. 1-1-24; 103-554, eff. 1-1-24; 103-605,
3 eff. 7-1-24; 103-865, eff. 1-1-25.)

4 (Text of Section after amendment by P.A. 104-300)

5 Sec. 7. Exemptions.

6 (1) When a request is made to inspect or copy a public
7 record that contains information that is exempt from
8 disclosure under this Section, but also contains information
9 that is not exempt from disclosure, the public body may elect
10 to redact the information that is exempt. The public body
11 shall make the remaining information available for inspection
12 and copying. Subject to this requirement, the following shall
13 be exempt from inspection and copying:

14 (a) Records created or compiled by a State public
15 defender agency or commission subject to the State Public
16 Defender Act that contain: individual client identity;
17 individual case file information; individual investigation
18 records and other records that are otherwise subject to
19 attorney-client privilege; records that would not be
20 discoverable in litigation; records under Section 2.15;
21 training materials; records related to attorney
22 consultation and representation strategy; or any of the
23 above concerning clients of county public defenders or
24 other defender agencies and firms. This exclusion does not
25 apply to deidentified, aggregated, administrative records,

1 such as general case processing and workload information.

2 (a-5) Information specifically prohibited from
3 disclosure by federal or State law or rules and
4 regulations implementing federal or State law.

5 (b) Private information, unless disclosure is required
6 by another provision of this Act, a State or federal law,
7 or a court order.

8 (b-5) Files, documents, and other data or databases
9 maintained by one or more law enforcement agencies and
10 specifically designed to provide information to one or
11 more law enforcement agencies regarding the physical or
12 mental status of one or more individual subjects.

13 (c) Personal information contained within public
14 records, the disclosure of which would constitute a
15 clearly unwarranted invasion of personal privacy, unless
16 the disclosure is consented to in writing by the
17 individual subjects of the information. "Unwarranted
18 invasion of personal privacy" means the disclosure of
19 information that is highly personal or objectionable to a
20 reasonable person and in which the subject's right to
21 privacy outweighs any legitimate public interest in
22 obtaining the information. The disclosure of information
23 that bears on the public duties of public employees and
24 officials shall not be considered an invasion of personal
25 privacy.

26 (d) Records in the possession of any public body

1 created in the course of administrative enforcement
2 proceedings, and any law enforcement or correctional
3 agency for law enforcement purposes, but only to the
4 extent that disclosure would:

5 (i) interfere with pending or actually and
6 reasonably contemplated law enforcement proceedings
7 conducted by any law enforcement or correctional
8 agency that is the recipient of the request;

9 (ii) interfere with active administrative
10 enforcement proceedings conducted by the public body
11 that is the recipient of the request;

12 (iii) create a substantial likelihood that a
13 person will be deprived of a fair trial or an impartial
14 hearing;

15 (iv) unavoidably disclose the identity of a
16 confidential source, confidential information
17 furnished only by the confidential source, or persons
18 who file complaints with or provide information to
19 administrative, investigative, law enforcement, or
20 penal agencies; except that the identities of
21 witnesses to traffic crashes, traffic crash reports,
22 and rescue reports shall be provided by agencies of
23 local government, except when disclosure would
24 interfere with an active criminal investigation
25 conducted by the agency that is the recipient of the
26 request;

1 (v) disclose unique or specialized investigative
2 techniques other than those generally used and known
3 or disclose internal documents of correctional
4 agencies related to detection, observation, or
5 investigation of incidents of crime or misconduct, and
6 disclosure would result in demonstrable harm to the
7 agency or public body that is the recipient of the
8 request;

9 (vi) endanger the life or physical safety of law
10 enforcement personnel or any other person; or

11 (vii) obstruct an ongoing criminal investigation
12 by the agency that is the recipient of the request.

13 (d-5) A law enforcement record created for law
14 enforcement purposes and contained in a shared electronic
15 record management system if the law enforcement agency
16 that is the recipient of the request did not create the
17 record, did not participate in or have a role in any of the
18 events which are the subject of the record, and only has
19 access to the record through the shared electronic record
20 management system.

21 (d-6) Records contained in the Officer Professional
22 Conduct Database under Section 9.2 of the Illinois Police
23 Training Act, except to the extent authorized under that
24 Section. This includes the documents supplied to the
25 Illinois Law Enforcement Training Standards Board from the
26 Illinois State Police and Illinois State Police Merit

1 Board.

2 (d-7) Information gathered or records created from the
3 use of automatic license plate readers in connection with
4 Section 2-130 of the Illinois Vehicle Code.

5 (e) Records that relate to or affect the security of
6 correctional institutions and detention facilities.

7 (e-5) Records requested by persons committed to the
8 Department of Corrections, Department of Human Services
9 Division of Mental Health, or a county jail if those
10 materials are available in the library of the correctional
11 institution or facility or jail where the inmate is
12 confined.

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14 Department of Corrections, Department of Human Services
15 Division of Mental Health, or a county jail if those
16 materials include records from staff members' personnel
17 files, staff rosters, or other staffing assignment
18 information.

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20 Department of Corrections or Department of Human Services
21 Division of Mental Health if those materials are available
22 through an administrative request to the Department of
23 Corrections or Department of Human Services Division of
24 Mental Health.

25 (e-8) Records requested by a person committed to the
26 Department of Corrections, Department of Human Services

1 Division of Mental Health, or a county jail, the
2 disclosure of which would result in the risk of harm to any
3 person or the risk of an escape from a jail or correctional
4 institution or facility.

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6 or committed to the Department of Corrections or
7 Department of Human Services Division of Mental Health,
8 containing personal information pertaining to the person's
9 victim or the victim's family, including, but not limited
10 to, a victim's home address, home telephone number, work
11 or school address, work telephone number, social security
12 number, or any other identifying information, except as
13 may be relevant to a requester's current or potential case
14 or claim.

15 (e-10) Law enforcement records of other persons
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18 Mental Health, or a county jail, including, but not
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20 crime scene photographs, except as these records may be
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23 (f) Preliminary drafts, notes, recommendations,
24 memoranda, and other records in which opinions are
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26 that a specific record or relevant portion of a record

1 shall not be exempt when the record is publicly cited and
2 identified by the head of the public body. The exemption
3 provided in this paragraph (f) extends to all those
4 records of officers and agencies of the General Assembly
5 that pertain to the preparation of legislative documents.

6 (g) Trade secrets and commercial or financial
7 information obtained from a person or business where the
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9 furnished under a claim that they are proprietary,
10 privileged, or confidential, and that disclosure of the
11 trade secrets or commercial or financial information would
12 cause competitive harm to the person or business, and only
13 insofar as the claim directly applies to the records
14 requested.

15 The information included under this exemption includes
16 all trade secrets and commercial or financial information
17 obtained by a public body, including a public pension
18 fund, from a private equity fund or a privately held
19 company within the investment portfolio of a private
20 equity fund as a result of either investing or evaluating
21 a potential investment of public funds in a private equity
22 fund. The exemption contained in this item does not apply
23 to the aggregate financial performance information of a
24 private equity fund, nor to the identity of the fund's
25 managers or general partners. The exemption contained in
26 this item does not apply to the identity of a privately

1 held company within the investment portfolio of a private
2 equity fund, unless the disclosure of the identity of a
3 privately held company may cause competitive harm.

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5 construed to prevent a person or business from consenting
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8 agreement, including information which if it were
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10 to any person proposing to enter into a contractor
11 agreement with the body, until an award or final selection
12 is made. Information prepared by or for the body in
13 preparation of a bid solicitation shall be exempt until an
14 award or final selection is made.

15 (i) Valuable formulae, computer geographic systems,
16 designs, drawings, and research data obtained or produced
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18 expected to produce private gain or public loss. The
19 exemption for "computer geographic systems" provided in
20 this paragraph (i) does not extend to requests made by
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24 information regarding the health, safety, welfare, or
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7 procedures for the evaluation of faculty members by
8 their academic peers;

9 (iii) information concerning a school or
10 university's adjudication of student disciplinary
11 cases, but only to the extent that disclosure would
12 unavoidably reveal the identity of the student; and

13 (iv) course materials or research materials used
14 by faculty members.

15 (k) Architects' plans, engineers' technical
16 submissions, and other construction related technical
17 documents for projects not constructed or developed in
18 whole or in part with public funds and the same for
19 projects constructed or developed with public funds,
20 including, but not limited to, power generating and
21 distribution stations and other transmission and
22 distribution facilities, water treatment facilities,
23 airport facilities, sport stadiums, convention centers,
24 and all government owned, operated, or occupied buildings,
25 but only to the extent that disclosure would compromise
26 security.

1 (l) Minutes of meetings of public bodies closed to the
2 public as provided in the Open Meetings Act until the
3 public body makes the minutes available to the public
4 under Section 2.06 of the Open Meetings Act.

5 (m) Communications between a public body and an
6 attorney or auditor representing the public body that
7 would not be subject to discovery in litigation, and
8 materials prepared or compiled by or for a public body in
9 anticipation of a criminal, civil, or administrative
10 proceeding upon the request of an attorney advising the
11 public body, and materials prepared or compiled with
12 respect to internal audits of public bodies.

13 (n) Records relating to a public body's adjudication
14 of employee grievances or disciplinary cases; however,
15 this exemption shall not extend to the final outcome of
16 cases in which discipline is imposed.

17 (o) Administrative or technical information associated
18 with automated data processing operations, including, but
19 not limited to, software, operating protocols, computer
20 program abstracts, file layouts, source listings, object
21 modules, load modules, user guides, documentation
22 pertaining to all logical and physical design of
23 computerized systems, employee manuals, and any other
24 information that, if disclosed, would jeopardize the
25 security of the system or its data or the security of
26 materials exempt under this Section.

1 (p) Records relating to collective negotiating matters
2 between public bodies and their employees or
3 representatives, except that any final contract or
4 agreement shall be subject to inspection and copying.

5 (q) Test questions, scoring keys, and other
6 examination data used to determine the qualifications of
7 an applicant for a license or employment.

8 (r) The records, documents, and information relating
9 to real estate purchase negotiations until those
10 negotiations have been completed or otherwise terminated.
11 With regard to a parcel involved in a pending or actually
12 and reasonably contemplated eminent domain proceeding
13 under the Eminent Domain Act, records, documents, and
14 information relating to that parcel shall be exempt except
15 as may be allowed under discovery rules adopted by the
16 Illinois Supreme Court. The records, documents, and
17 information relating to a real estate sale shall be exempt
18 until a sale is consummated.

19 (s) Any and all proprietary information and records
20 related to the operation of an intergovernmental risk
21 management association or self-insurance pool or jointly
22 self-administered health and accident cooperative or pool.
23 Insurance or self-insurance (including any
24 intergovernmental risk management association or
25 self-insurance pool) claims, loss or risk management
26 information, records, data, advice, or communications.

1 (t) Information contained in or related to
2 examination, operating, or condition reports prepared by,
3 on behalf of, or for the use of a public body responsible
4 for the regulation or supervision of financial
5 institutions, insurance companies, or pharmacy benefit
6 managers, unless disclosure is otherwise required by State
7 law.

8 (u) Information that would disclose or might lead to
9 the disclosure of secret or confidential information,
10 codes, algorithms, programs, or private keys intended to
11 be used to create electronic signatures under the Uniform
12 Electronic Transactions Act.

13 (v) Vulnerability assessments, security measures, and
14 response policies or plans that are designed to identify,
15 prevent, or respond to potential attacks upon a
16 community's population or systems, facilities, or
17 installations, but only to the extent that disclosure
18 could reasonably be expected to expose the vulnerability
19 or jeopardize the effectiveness of the measures, policies,
20 or plans, or the safety of the personnel who implement
21 them or the public. Information exempt under this item may
22 include such things as details pertaining to the
23 mobilization or deployment of personnel or equipment, to
24 the operation of communication systems or protocols, to
25 cybersecurity vulnerabilities, or to tactical operations.

26 (w) (Blank).

1 (x) Maps and other records regarding the location or
2 security of generation, transmission, distribution,
3 storage, gathering, treatment, or switching facilities
4 owned by a utility, by a power generator, or by the
5 Illinois Power Agency.

6 (y) Information contained in or related to proposals,
7 bids, or negotiations related to electric power
8 procurement under Section 1-75 of the Illinois Power
9 Agency Act and Section 16-111.5 of the Public Utilities
10 Act that is determined to be confidential and proprietary
11 by the Illinois Power Agency or by the Illinois Commerce
12 Commission.

13 (z) Information about students exempted from
14 disclosure under Section 10-20.38 or 34-18.29 of the
15 School Code, and information about undergraduate students
16 enrolled at an institution of higher education exempted
17 from disclosure under Section 25 of the Illinois Credit
18 Card Marketing Act of 2009.

19 (aa) Information the disclosure of which is exempted
20 under the Viatical Settlements Act of 2009.

21 (bb) Records and information provided to a mortality
22 review team and records maintained by a mortality review
23 team appointed under the Department of Juvenile Justice
24 Mortality Review Team Act.

25 (cc) Information regarding interments, entombments, or
26 inurnments of human remains that are submitted to the

1 Cemetery Oversight Database under the Cemetery Care Act or
2 the Cemetery Oversight Act, whichever is applicable.

3 (dd) Correspondence and records (i) that may not be
4 disclosed under Section 11-9 of the Illinois Public Aid
5 Code or (ii) that pertain to appeals under Section 11-8 of
6 the Illinois Public Aid Code.

7 (ee) The names, addresses, or other personal
8 information of persons who are minors and are also
9 participants and registrants in programs of park
10 districts, forest preserve districts, conservation
11 districts, recreation agencies, and special recreation
12 associations.

13 (ff) The names, addresses, or other personal
14 information of participants and registrants in programs of
15 park districts, forest preserve districts, conservation
16 districts, recreation agencies, and special recreation
17 associations where such programs are targeted primarily to
18 minors.

19 (gg) Confidential information described in Section
20 1-100 of the Illinois Independent Tax Tribunal Act of
21 2012.

22 (hh) The report submitted to the State Board of
23 Education by the School Security and Standards Task Force
24 under item (8) of subsection (d) of Section 2-3.160 of the
25 School Code and any information contained in that report.

26 (ii) Records requested by persons committed to or

1 detained by the Department of Human Services under the
2 Sexually Violent Persons Commitment Act or committed to
3 the Department of Corrections under the Sexually Dangerous
4 Persons Act if those materials: (i) are available in the
5 library of the facility where the individual is confined;
6 (ii) include records from staff members' personnel files,
7 staff rosters, or other staffing assignment information;
8 or (iii) are available through an administrative request
9 to the Department of Human Services or the Department of
10 Corrections.

11 (jj) Confidential information described in Section
12 5-535 of the Civil Administrative Code of Illinois.

13 (kk) The public body's credit card numbers, debit card
14 numbers, bank account numbers, Federal Employer
15 Identification Number, security code numbers, passwords,
16 and similar account information, the disclosure of which
17 could result in identity theft or impression or defrauding
18 of a governmental entity or a person.

19 (ll) Records concerning the work of the threat
20 assessment team of a school district, including, but not
21 limited to, any threat assessment procedure under the
22 School Safety Drill Act and any information contained in
23 the procedure.

24 (mm) Information prohibited from being disclosed under
25 subsections (a) and (b) of Section 15 of the Student
26 Confidential Reporting Act.

1 (nn) Proprietary information submitted to the
2 Environmental Protection Agency under the Drug Take-Back
3 Act.

4 (oo) Records described in subsection (f) of Section
5 3-5-1 of the Unified Code of Corrections.

6 (pp) Any and all information regarding burials,
7 interments, or entombments of human remains as required to
8 be reported to the Department of Natural Resources
9 pursuant either to the Archaeological and Paleontological
10 Resources Protection Act or the Human Remains Protection
11 Act.

12 (qq) Reports described in subsection (e) of Section
13 16-15 of the Abortion Care Clinical Training Program Act.

14 (rr) Information obtained by a certified local health
15 department under the Access to Public Health Data Act.

16 (ss) For a request directed to a public body that is
17 also a HIPAA-covered entity, all information that is
18 protected health information, including demographic
19 information, that may be contained within or extracted
20 from any record held by the public body in compliance with
21 State and federal medical privacy laws and regulations,
22 including, but not limited to, the Health Insurance
23 Portability and Accountability Act and its regulations, 45
24 CFR Parts 160 and 164. As used in this paragraph,
25 "HIPAA-covered entity" has the meaning given to the term
26 "covered entity" in 45 CFR 160.103 and "protected health

1 information" has the meaning given to that term in 45 CFR
2 160.103.

3 (tt) Proposals or bids submitted by engineering
4 consultants in response to requests for proposal or other
5 competitive bidding requests by the Department of
6 Transportation or the Illinois Toll Highway Authority.

7 (uu) Information submitted to a chief county
8 assessment officer that is exempt from disclosure under
9 Section 15-172 of the Property Tax Code.

10 (1.5) Any information exempt from disclosure under the
11 Judicial Privacy Act shall be redacted from public records
12 prior to disclosure under this Act.

13 (2) A public record that is not in the possession of a
14 public body but is in the possession of a party with whom the
15 agency has contracted to perform a governmental function on
16 behalf of the public body, and that directly relates to the
17 governmental function and is not otherwise exempt under this
18 Act, shall be considered a public record of the public body,
19 for purposes of this Act.

20 (3) This Section does not authorize withholding of
21 information or limit the availability of records to the
22 public, except as stated in this Section or otherwise provided
23 in this Act.

24 (Source: P.A. 103-154, eff. 6-30-23; 103-423, eff. 1-1-24;
25 103-446, eff. 8-4-23; 103-462, eff. 8-4-23; 103-540, eff.
26 1-1-24; 103-554, eff. 1-1-24; 103-605, eff. 7-1-24; 103-865,

1 eff. 1-1-25; 104-300, eff. 1-1-27.)

2 Section 10. The Property Tax Code is amended by changing
3 Section 15-172 as follows:

4 (35 ILCS 200/15-172)

5 Sec. 15-172. Low-Income Senior Citizens Assessment Freeze
6 Homestead Exemption.

7 (a) This Section may be cited as the Low-Income Senior
8 Citizens Assessment Freeze Homestead Exemption.

9 (b) As used in this Section:

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

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

16 "Base year" means the taxable year prior to the taxable
17 year for which the applicant first qualifies and applies for
18 the exemption provided that in the prior taxable year the
19 property was improved with a permanent structure that was
20 occupied as a residence by the applicant who was liable for
21 paying real property taxes on the property and who was either
22 (i) an owner of record of the property or had legal or
23 equitable interest in the property as evidenced by a written
24 instrument or (ii) had a legal or equitable interest as a

1 lessee in the parcel of property that was single family
2 residence. If in any subsequent taxable year for which the
3 applicant applies and qualifies for the exemption the
4 equalized assessed value of the residence is less than the
5 equalized assessed value in the existing base year (provided
6 that such equalized assessed value is not based on an assessed
7 value that results from a temporary irregularity in the
8 property that reduces the assessed value for one or more
9 taxable years), then that subsequent taxable year shall become
10 the base year until a new base year is established under the
11 terms of this paragraph. For taxable year 1999 only, the Chief
12 County Assessment Officer shall review (i) all taxable years
13 for which the applicant applied and qualified for the
14 exemption and (ii) the existing base year. The assessment
15 officer shall select as the new base year the year with the
16 lowest equalized assessed value. An equalized assessed value
17 that is based on an assessed value that results from a
18 temporary irregularity in the property that reduces the
19 assessed value for one or more taxable years shall not be
20 considered the lowest equalized assessed value. The selected
21 year shall be the base year for taxable year 1999 and
22 thereafter until a new base year is established under the
23 terms of this paragraph.

24 "Chief County Assessment Officer" means the County
25 Assessor or Supervisor of Assessments of the county in which
26 the property is located.

1 "Equalized assessed value" means the assessed value as
2 equalized by the Illinois Department of Revenue.

3 "Household" means the applicant, the spouse of the
4 applicant, and all persons using the residence of the
5 applicant as their principal place of residence.

6 "Household income" means the combined income of the
7 members of a household for the calendar year preceding the
8 taxable year.

9 "Income" has the same meaning as provided in Section 3.07
10 of the Senior Citizens and Persons with Disabilities Property
11 Tax Relief Act, except that, beginning in assessment year
12 2001, "income" does not include veteran's benefits.

13 "Internal Revenue Code of 1986" means the United States
14 Internal Revenue Code of 1986 or any successor law or laws
15 relating to federal income taxes in effect for the year
16 preceding the taxable year.

17 "Life care facility that qualifies as a cooperative" means
18 a facility as defined in Section 2 of the Life Care Facilities
19 Act.

20 "Maximum income limitation" means:

- 21 (1) \$35,000 prior to taxable year 1999;
- 22 (2) \$40,000 in taxable years 1999 through 2003;
- 23 (3) \$45,000 in taxable years 2004 through 2005;
- 24 (4) \$50,000 in taxable years 2006 and 2007;
- 25 (5) \$55,000 in taxable years 2008 through 2016;
- 26 (6) for taxable year 2017, (i) \$65,000 for qualified

1 property located in a county with 3,000,000 or more
2 inhabitants and (ii) \$55,000 for qualified property
3 located in a county with fewer than 3,000,000 inhabitants;
4 and

5 (7) for taxable years 2018 and thereafter, \$65,000 for
6 all qualified property.

7 As an alternative income valuation, a homeowner who is
8 enrolled in any of the following programs may be presumed to
9 have household income that does not exceed the maximum income
10 limitation for that tax year as required by this Section: Aid
11 to the Aged, Blind or Disabled (AABD) Program or the
12 Supplemental Nutrition Assistance Program (SNAP), both of
13 which are administered by the Department of Human Services;
14 the Low Income Home Energy Assistance Program (LIHEAP), which
15 is administered by the Department of Commerce and Economic
16 Opportunity; The Benefit Access program, which is administered
17 by the Department on Aging; and the Senior Citizens Real
18 Estate Tax Deferral Program.

19 A chief county assessment officer may indicate that he or
20 she has verified an applicant's income eligibility for this
21 exemption but may not report which program or programs, if
22 any, enroll the applicant. Release of personal information
23 submitted pursuant to this Section shall be deemed an
24 unwarranted invasion of personal privacy under the Freedom of
25 Information Act.

26 "Residence" means the principal dwelling place and

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

10 "Taxable year" means the calendar year during which ad
11 valorem property taxes payable in the next succeeding year are
12 levied.

13 (c) Beginning in taxable year 1994, a low-income senior
14 citizens assessment freeze homestead exemption is granted for
15 real property that is improved with a permanent structure that
16 is occupied as a residence by an applicant who (i) is 65 years
17 of age or older during the taxable year, (ii) has a household
18 income that does not exceed the maximum income limitation,
19 (iii) is liable for paying real property taxes on the
20 property, and (iv) is an owner of record of the property or has
21 a legal or equitable interest in the property as evidenced by a
22 written instrument. This homestead exemption shall also apply
23 to a leasehold interest in a parcel of property improved with a
24 permanent structure that is a single family residence that is
25 occupied as a residence by a person who (i) is 65 years of age
26 or older during the taxable year, (ii) has a household income

1 that does not exceed the maximum income limitation, (iii) has
2 a legal or equitable ownership interest in the property as
3 lessee, and (iv) is liable for the payment of real property
4 taxes on that property.

5 In counties of 3,000,000 or more inhabitants, the amount
6 of the exemption for all taxable years is the equalized
7 assessed value of the residence in the taxable year for which
8 application is made minus the base amount. In all other
9 counties, the amount of the exemption is as follows: (i)
10 through taxable year 2005 and for taxable year 2007 and
11 thereafter, the amount of this exemption shall be the
12 equalized assessed value of the residence in the taxable year
13 for which application is made minus the base amount; and (ii)
14 for taxable year 2006, the amount of the exemption is as
15 follows:

16 (1) For an applicant who has a household income of
17 \$45,000 or less, the amount of the exemption is the
18 equalized assessed value of the residence in the taxable
19 year for which application is made minus the base amount.

20 (2) For an applicant who has a household income
21 exceeding \$45,000 but not exceeding \$46,250, the amount of
22 the exemption is (i) the equalized assessed value of the
23 residence in the taxable year for which application is
24 made minus the base amount (ii) multiplied by 0.8.

25 (3) For an applicant who has a household income
26 exceeding \$46,250 but not exceeding \$47,500, the amount of

1 the exemption is (i) the equalized assessed value of the
2 residence in the taxable year for which application is
3 made minus the base amount (ii) multiplied by 0.6.

4 (4) For an applicant who has a household income
5 exceeding \$47,500 but not exceeding \$48,750, the amount of
6 the exemption is (i) the equalized assessed value of the
7 residence in the taxable year for which application is
8 made minus the base amount (ii) multiplied by 0.4.

9 (5) For an applicant who has a household income
10 exceeding \$48,750 but not exceeding \$50,000, the amount of
11 the exemption is (i) the equalized assessed value of the
12 residence in the taxable year for which application is
13 made minus the base amount (ii) multiplied by 0.2.

14 When the applicant is a surviving spouse of an applicant
15 for a prior year for the same residence for which an exemption
16 under this Section has been granted, the base year and base
17 amount for that residence are the same as for the applicant for
18 the prior year.

19 Each year at the time the assessment books are certified
20 to the County Clerk, the Board of Review or Board of Appeals
21 shall give to the County Clerk a list of the assessed values of
22 improvements on each parcel qualifying for this exemption that
23 were added after the base year for this parcel and that
24 increased the assessed value of the property.

25 In the case of land improved with an apartment building
26 owned and operated as a cooperative or a building that is a

1 life care facility that qualifies as a cooperative, the
2 maximum reduction from the equalized assessed value of the
3 property is limited to the sum of the reductions calculated
4 for each unit occupied as a residence by a person or persons
5 (i) 65 years of age or older, (ii) with a household income that
6 does not exceed the maximum income limitation, (iii) who is
7 liable, by contract with the owner or owners of record, for
8 paying real property taxes on the property, and (iv) who is an
9 owner of record of a legal or equitable interest in the
10 cooperative apartment building, other than a leasehold
11 interest. In the instance of a cooperative where a homestead
12 exemption has been granted under this Section, the cooperative
13 association or its management firm shall credit the savings
14 resulting from that exemption only to the apportioned tax
15 liability of the owner who qualified for the exemption. Any
16 person who willfully refuses to credit that savings to an
17 owner who qualifies for the exemption is guilty of a Class B
18 misdemeanor.

19 When a homestead exemption has been granted under this
20 Section and an applicant then becomes a resident of a facility
21 licensed under the Assisted Living and Shared Housing Act, the
22 Nursing Home Care Act, the Specialized Mental Health
23 Rehabilitation Act of 2013, the ID/DD Community Care Act, or
24 the MC/DD Act, the exemption shall be granted in subsequent
25 years so long as the residence (i) continues to be occupied by
26 the qualified applicant's spouse or (ii) if remaining

1 unoccupied, is still owned by the qualified applicant for the
2 homestead exemption.

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

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

15 For taxable year 1994 only, in counties having less than
16 3,000,000 inhabitants, to receive the exemption, a person
17 shall submit an application by February 15, 1995 to the Chief
18 County Assessment Officer of the county in which the property
19 is located. In counties having 3,000,000 or more inhabitants,
20 for taxable year 1994 and all subsequent taxable years, to
21 receive the exemption, a person may submit an application to
22 the Chief County Assessment Officer of the county in which the
23 property is located during such period as may be specified by
24 the Chief County Assessment Officer. The Chief County
25 Assessment Officer in counties of 3,000,000 or more
26 inhabitants shall annually give notice of the application

1 period by mail or by publication. In counties having less than
2 3,000,000 inhabitants, beginning with taxable year 1995 and
3 thereafter, to receive the exemption, a person shall submit an
4 application by July 1 of each taxable year to the Chief County
5 Assessment Officer of the county in which the property is
6 located. A county may, by ordinance, establish a date for
7 submission of applications that is different than July 1. The
8 applicant shall submit with the application an affidavit of
9 the applicant's total household income, age, marital status
10 (and if married the name and address of the applicant's
11 spouse, if known), and principal dwelling place of members of
12 the household on January 1 of the taxable year. The Department
13 shall establish, by rule, a method for verifying the accuracy
14 of affidavits filed by applicants under this Section, and the
15 Chief County Assessment Officer may conduct audits of any
16 taxpayer claiming an exemption under this Section to verify
17 that the taxpayer is eligible to receive the exemption. Each
18 application shall contain or be verified by a written
19 declaration that it is made under the penalties of perjury. A
20 taxpayer's signing a fraudulent application under this Act is
21 perjury, as defined in Section 32-2 of the Criminal Code of
22 2012. The applications shall be clearly marked as applications
23 for the Low-Income Senior Citizens Assessment Freeze Homestead
24 Exemption and must contain a notice that any taxpayer who
25 receives the exemption is subject to an audit by the Chief
26 County Assessment Officer.

1 Notwithstanding any other provision of law, the Chief
2 County Assessment Officer in a county with 3,000,000 or more
3 inhabitants may allow applicants to voluntarily provide to the
4 Chief County Assessment Officer the full social security
5 numbers or individual taxpayer identification numbers, as
6 applicable, for all members of the applicant's household. If,
7 in a county with 3,000,000 or more inhabitants, the applicant
8 provides the Chief County Assessment Officer with the full
9 social security numbers or individual taxpayer identification
10 numbers for all members of the applicant's household, then, in
11 subsequent taxable years, the Chief County Assessment Officer
12 may renew the exemption under this Section without a new
13 application if the Chief County Assessment Officer is able to
14 confirm both that (i) the applicant remains eligible for the
15 Senior Citizen Homestead Exemption under Section 15-170 for
16 the applicable property and (ii) the applicant's household
17 income does not exceed the maximum income limitation under
18 this Section. A Chief County Assessment Officer who renews an
19 exemption under this paragraph without an annual application
20 shall notify the applicant of both the decision to renew the
21 exemption and the applicant's ongoing duty to report changes
22 in the applicant's eligibility. If a Chief County Assessment
23 Officer who receives an applicant's social security number or
24 tax identification number under this paragraph is unable to
25 verify that the applicant remains eligible for the exemption
26 under this Section, then the Chief County Assessment Officer

1 shall notify the applicant of that fact and shall provide the
2 applicant with an opportunity to demonstrate the applicant's
3 eligibility.

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

25 Beginning January 1, 1998, notwithstanding any other
26 provision to the contrary, in counties having fewer than

1 3,000,000 inhabitants, if an applicant fails to file the
2 application required by this Section in a timely manner and
3 this failure to file is due to a mental or physical condition
4 sufficiently severe so as to render the applicant incapable of
5 filing the application in a timely manner, the Chief County
6 Assessment Officer may extend the filing deadline for a period
7 of 3 months. In order to receive the extension provided in this
8 paragraph, the applicant shall provide the Chief County
9 Assessment Officer with a signed statement from the
10 applicant's physician, advanced practice registered nurse, or
11 physician assistant stating the nature and extent of the
12 condition, and that, in the physician's, advanced practice
13 registered nurse's, or physician assistant'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 the
18 denial occurred due to an error on the part of an assessment
19 official, or his or her agent or employee, then beginning in
20 taxable year 1997 the applicant's base year, for purposes of
21 determining the amount of the exemption, shall be 1993 rather
22 than 1994. In addition, in taxable year 1997, the applicant's
23 exemption shall also include an amount equal to (i) the amount
24 of any exemption denied to the applicant in taxable year 1995
25 as a result of using 1994, rather than 1993, as the base year,
26 (ii) the amount of any exemption denied to the applicant in

1 taxable year 1996 as a result of using 1994, rather than 1993,
2 as the base year, and (iii) the amount of the exemption
3 erroneously denied for taxable year 1994.

4 For purposes of this Section, a person who will be 65 years
5 of age during the current taxable year shall be eligible to
6 apply for the homestead exemption during that taxable year.
7 Application shall be made during the application period in
8 effect for the county of his or her residence.

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

19 Except as provided in this Section, all information
20 received by the chief county assessment officer or the
21 Department from applications filed under this Section, or from
22 any investigation conducted under the provisions of this
23 Section, shall be confidential and privileged, shall be exempt
24 from disclosure under the Freedom of Information Act, and
25 shall not be divulged to any person or agency, except as
26 necessary to determine eligibility for the exemption under

1 ~~this Section.~~, ~~except for official purposes or pursuant to~~
2 ~~official procedures for collection of any State or local tax~~
3 ~~or enforcement of any civil or criminal penalty or sanction~~
4 ~~imposed by this Act or by any statute or ordinance imposing a~~
5 ~~State or local tax.~~ Any person who divulges any such
6 information in any manner, except in accordance with this
7 Section or with a proper judicial order, is guilty of a Class A
8 misdemeanor.

9 Nothing contained in this Section shall prevent the
10 Director or chief county assessment officer from publishing or
11 making available reasonable statistics concerning the
12 operation of the exemption contained in this Section in which
13 the contents of claims are grouped into aggregates in such a
14 way that information contained in any individual claim shall
15 not be disclosed.

16 Notwithstanding any other provision of law, for taxable
17 year 2017 and thereafter, in counties of 3,000,000 or more
18 inhabitants, the amount of the exemption shall be the greater
19 of (i) the amount of the exemption otherwise calculated under
20 this Section or (ii) \$2,000.

21 (c-5) Notwithstanding any other provision of law, each
22 chief county assessment officer may approve this exemption for
23 the 2020 taxable year, without application, for any property
24 that was approved for this exemption for the 2019 taxable
25 year, provided that:

26 (1) the county board has declared a local disaster as

1 provided in the Illinois Emergency Management Agency Act
2 related to the COVID-19 public health emergency;

3 (2) the owner of record of the property as of January
4 1, 2020 is the same as the owner of record of the property
5 as of January 1, 2019;

6 (3) the exemption for the 2019 taxable year has not
7 been determined to be an erroneous exemption as defined by
8 this Code; and

9 (4) the applicant for the 2019 taxable year has not
10 asked for the exemption to be removed for the 2019 or 2020
11 taxable years.

12 Nothing in this subsection shall preclude or impair the
13 authority of a chief county assessment officer to conduct
14 audits of any taxpayer claiming an exemption under this
15 Section to verify that the taxpayer is eligible to receive the
16 exemption as provided elsewhere in this Section.

17 (c-10) Notwithstanding any other provision of law, each
18 chief county assessment officer may approve this exemption for
19 the 2021 taxable year, without application, for any property
20 that was approved for this exemption for the 2020 taxable
21 year, if:

22 (1) the county board has declared a local disaster as
23 provided in the Illinois Emergency Management Agency Act
24 related to the COVID-19 public health emergency;

25 (2) the owner of record of the property as of January
26 1, 2021 is the same as the owner of record of the property

1 as of January 1, 2020;

2 (3) the exemption for the 2020 taxable year has not
3 been determined to be an erroneous exemption as defined by
4 this Code; and

5 (4) the taxpayer for the 2020 taxable year has not
6 asked for the exemption to be removed for the 2020 or 2021
7 taxable years.

8 Nothing in this subsection shall preclude or impair the
9 authority of a chief county assessment officer to conduct
10 audits of any taxpayer claiming an exemption under this
11 Section to verify that the taxpayer is eligible to receive the
12 exemption as provided elsewhere in this Section.

13 (d) Each Chief County Assessment Officer shall annually
14 publish a notice of availability of the exemption provided
15 under this Section. The notice shall be published at least 60
16 days but no more than 75 days prior to the date on which the
17 application must be submitted to the Chief County Assessment
18 Officer of the county in which the property is located. The
19 notice shall appear in a newspaper of general circulation in
20 the county.

21 Notwithstanding Sections 6 and 8 of the State Mandates
22 Act, no reimbursement by the State is required for the
23 implementation of any mandate created by this Section.

24 (Source: P.A. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21;
25 102-895, eff. 5-23-22.)

1 Section 95. No acceleration or delay. Where this Act makes
2 changes in a statute that is represented in this Act by text
3 that is not yet or no longer in effect (for example, a Section
4 represented by multiple versions), the use of that text does
5 not accelerate or delay the taking effect of (i) the changes
6 made by this Act or (ii) provisions derived from any other
7 Public Act.".