**Section 850.101** **Overview of the Local Government Revenue Recapture Act**

The Local Government Revenue Recapture Act (the Act), [50 ILCS 355], establishes a process for municipalities or counties that receive a disbursement of tax proceeds from the Department to contract with third parties to ensure that the municipality or county receives the correct tax disbursements from the Department. A registered third party *must work directly with the municipality or county to acquire financial information. A third party may, however, directly access a municipality's or county's financial information that is provided by the Department by electronic means under Section 11 of the Retailers' Occupation Tax Act, provided that the third party meets all other conditions under* Section 850.120(a) *for the receipt of financial information.* [50 ILCS 355/5-10] The Act also creates a Certified Audit Pilot Program that allows taxpayers to engage a qualified practitioner to perform a certified audit, instead of the Department, based on an actionable referral by a municipality, county, or registered third party under the Act.