

1 AN ACT concerning local government.

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

4 Section 5. The Freedom of Information Act is amended by
5 changing Section 7.5 as follows:

6 (5 ILCS 140/7.5)

7 Sec. 7.5. Statutory Exemptions. To the extent provided for
8 by the statutes referenced below, the following shall be exempt
9 from inspection and copying:

10 (a) All information determined to be confidential under
11 Section 4002 of the Technology Advancement and Development Act.

12 (b) Library circulation and order records identifying
13 library users with specific materials under the Library Records
14 Confidentiality Act.

15 (c) Applications, related documents, and medical records
16 received by the Experimental Organ Transplantation Procedures
17 Board and any and all documents or other records prepared by
18 the Experimental Organ Transplantation Procedures Board or its
19 staff relating to applications it has received.

20 (d) Information and records held by the Department of
21 Public Health and its authorized representatives relating to
22 known or suspected cases of sexually transmissible disease or
23 any information the disclosure of which is restricted under the

1 Illinois Sexually Transmissible Disease Control Act.

2 (e) Information the disclosure of which is exempted under
3 Section 30 of the Radon Industry Licensing Act.

4 (f) Firm performance evaluations under Section 55 of the
5 Architectural, Engineering, and Land Surveying Qualifications
6 Based Selection Act.

7 (g) Information the disclosure of which is restricted and
8 exempted under Section 50 of the Illinois Prepaid Tuition Act.

9 (h) Information the disclosure of which is exempted under
10 the State Officials and Employees Ethics Act, and records of
11 any lawfully created State or local inspector general's office
12 that would be exempt if created or obtained by an Executive
13 Inspector General's office under that Act.

14 (i) Information contained in a local emergency energy plan
15 submitted to a municipality in accordance with a local
16 emergency energy plan ordinance that is adopted under Section
17 11-21.5-5 of the Illinois Municipal Code.

18 (j) Information and data concerning the distribution of
19 surcharge moneys collected and remitted by wireless carriers
20 under the Wireless Emergency Telephone Safety Act.

21 (k) Law enforcement officer identification information or
22 driver identification information compiled by a law
23 enforcement agency or the Department of Transportation under
24 Section 11-212 of the Illinois Vehicle Code.

25 (l) Records and information provided to a residential
26 health care facility resident sexual assault and death review

1 team or the Executive Council under the Abuse Prevention Review
2 Team Act.

3 (m) Information provided to the predatory lending database
4 created pursuant to Article 3 of the Residential Real Property
5 Disclosure Act, except to the extent authorized under that
6 Article.

7 (n) Defense budgets and petitions for certification of
8 compensation and expenses for court appointed trial counsel as
9 provided under Sections 10 and 15 of the Capital Crimes
10 Litigation Act. This subsection (n) shall apply until the
11 conclusion of the trial of the case, even if the prosecution
12 chooses not to pursue the death penalty prior to trial or
13 sentencing.

14 (o) Information that is prohibited from being disclosed
15 under Section 4 of the Illinois Health and Hazardous Substances
16 Registry Act.

17 (p) Security portions of system safety program plans,
18 investigation reports, surveys, schedules, lists, data, or
19 information compiled, collected, or prepared by or for the
20 Regional Transportation Authority under Section 2.11 of the
21 Regional Transportation Authority Act or the St. Clair County
22 Transit District under the Bi-State Transit Safety Act.

23 (q) Information prohibited from being disclosed by the
24 Personnel Records Review Act.

25 (r) Information prohibited from being disclosed by the
26 Illinois School Student Records Act.

1 (s) Information the disclosure of which is restricted under
2 Section 5-108 of the Public Utilities Act.

3 (t) All identified or deidentified health information in
4 the form of health data or medical records contained in, stored
5 in, submitted to, transferred by, or released from the Illinois
6 Health Information Exchange, and identified or deidentified
7 health information in the form of health data and medical
8 records of the Illinois Health Information Exchange in the
9 possession of the Illinois Health Information Exchange
10 Authority due to its administration of the Illinois Health
11 Information Exchange. The terms "identified" and
12 "deidentified" shall be given the same meaning as in the Health
13 Insurance Accountability and Portability Act of 1996, Public
14 Law 104-191, or any subsequent amendments thereto, and any
15 regulations promulgated thereunder.

16 (u) Records and information provided to an independent team
17 of experts under Brian's Law.

18 (v) Names and information of people who have applied for or
19 received Firearm Owner's Identification Cards under the
20 Firearm Owners Identification Card Act.

21 (w) ~~(v)~~ Personally identifiable information which is
22 exempted from disclosure under subsection (g) of Section 19.1
23 of the Toll Highway Act.

24 (x) Information which is exempted from disclosure under
25 Section 5-1014.3 of the Counties Code or Section 8-11-21 of the
26 Illinois Municipal Code.

1 (Source: P.A. 96-542, eff. 1-1-10; 96-1235, eff. 1-1-11;
2 96-1331, eff. 7-27-10; 97-80, eff. 7-5-11; 97-333, eff.
3 8-12-11; 97-342, eff. 8-12-11; revised 9-2-11.)

4 Section 10. The Counties Code is amended by changing
5 Section 5-1014.3 as follows:

6 (55 ILCS 5/5-1014.3)

7 Sec. 5-1014.3. Agreements to share or rebate occupation
8 taxes.

9 (a) On and after June 1, 2004, a county board shall not
10 enter into any agreement to share or rebate any portion of
11 retailers' occupation taxes generated by retail sales of
12 tangible personal property if: (1) the tax on those retail
13 sales, absent the agreement, would have been paid to another
14 unit of local government; and (2) the retailer maintains,
15 within that other unit of local government, a retail location
16 from which the tangible personal property is delivered to
17 purchasers, or a warehouse from which the tangible personal
18 property is delivered to purchasers. Any unit of local
19 government denied retailers' occupation tax revenue because of
20 an agreement that violates this Section may file an action in
21 circuit court against only the county. Any agreement entered
22 into prior to June 1, 2004 is not affected by this amendatory
23 Act of the 93rd General Assembly. Any unit of local government
24 that prevails in the circuit court action is entitled to

1 damages in the amount of the tax revenue it was denied as a
2 result of the agreement, statutory interest, costs, reasonable
3 attorney's fees, and an amount equal to 50% of the tax.

4 (b) On and after the effective date of this amendatory Act
5 of the 93rd General Assembly, a home rule unit shall not enter
6 into any agreement prohibited by this Section. This Section is
7 a denial and limitation of home rule powers and functions under
8 subsection (g) of Section 6 of Article VII of the Illinois
9 Constitution.

10 (c) Any county that enters into an agreement to share or
11 rebate any portion of retailers' occupation taxes generated by
12 retail sales of tangible personal property must complete and
13 submit a report by electronic filing to the Department of
14 Revenue within 30 days after the execution of the agreement.
15 Any county that has entered into such an agreement before the
16 effective date of this amendatory Act of the 97th General
17 Assembly that has not been terminated or expired as of the
18 effective date of this amendatory Act of the 97th General
19 Assembly shall submit a report with respect to the agreements
20 within 90 days after the effective date of this amendatory Act
21 of the 97th General Assembly.

22 (d) The report described in this Section shall be made on a
23 form to be supplied by the Department of Revenue and shall
24 contain the following:

25 (1) the names of the county and the business entering
26 into the agreement;

1 (2) the location or locations of the business within
2 the county;

3 (3) the form shall also contain a statement, to be
4 answered in the affirmative or negative, as to whether or
5 not the company maintains additional places of business in
6 the State other than those described pursuant to paragraph
7 (2);

8 (4) the terms of the agreement, including (i) the
9 manner in which the amount of any retailers' occupation tax
10 to be shared, rebated, or refunded is to be determined each
11 year for the duration of the agreement, (ii) the duration
12 of the agreement, and (iii) the name of any business who is
13 not a party to the agreement but who directly or indirectly
14 receives a share, refund, or rebate of the retailers'
15 occupation tax; and

16 (5) a copy of the agreement to share or rebate any
17 portion of retailers' occupation taxes generated by retail
18 sales of tangible personal property.

19 An updated report must be filed by the county within 30
20 days after the execution of any amendment made to an agreement.

21 Reports filed with the Department pursuant to this Section
22 shall not constitute tax returns.

23 (e) The Department and the county shall redact the sales
24 figures, the amount of sales tax collected, and the amount of
25 sales tax rebated prior to disclosure of information contained
26 in a report required by this Section or the Freedom of

1 Information Act. The information redacted shall be exempt from
2 the provisions of the Freedom of Information Act.

3 (f) All reports, except the copy of the agreement, required
4 to be filed with the Department of Revenue pursuant to this
5 Section shall be posted on the Department's website within 6
6 months after the effective date of this amendatory Act of the
7 97th General Assembly. The website shall be updated on a
8 monthly basis to include newly received reports.

9 (Source: P.A. 93-920, eff. 8-12-04.)

10 Section 15. The Illinois Municipal Code is amended by
11 changing Section 8-11-21 as follows:

12 (65 ILCS 5/8-11-21)

13 Sec. 8-11-21. Agreements to share or rebate occupation
14 taxes.

15 (a) On and after June 1, 2004, the corporate authorities of
16 a municipality shall not enter into any agreement to share or
17 rebate any portion of retailers' occupation taxes generated by
18 retail sales of tangible personal property if: (1) the tax on
19 those retail sales, absent the agreement, would have been paid
20 to another unit of local government; and (2) the retailer
21 maintains, within that other unit of local government, a retail
22 location from which the tangible personal property is delivered
23 to purchasers, or a warehouse from which the tangible personal
24 property is delivered to purchasers. Any unit of local

1 government denied retailers' occupation tax revenue because of
2 an agreement that violates this Section may file an action in
3 circuit court against only the municipality. Any agreement
4 entered into prior to June 1, 2004 is not affected by this
5 amendatory Act of the 93rd General Assembly. Any unit of local
6 government that prevails in the circuit court action is
7 entitled to damages in the amount of the tax revenue it was
8 denied as a result of the agreement, statutory interest, costs,
9 reasonable attorney's fees, and an amount equal to 50% of the
10 tax.

11 (b) On and after the effective date of this amendatory Act
12 of the 93rd General Assembly, a home rule unit shall not enter
13 into any agreement prohibited by this Section. This Section is
14 a denial and limitation of home rule powers and functions under
15 subsection (g) of Section 6 of Article VII of the Illinois
16 Constitution.

17 (c) Any municipality that enters into an agreement to share
18 or rebate any portion of retailers' occupation taxes generated
19 by retail sales of tangible personal property must complete and
20 submit a report by electronic filing to the Department of
21 Revenue within 30 days after the execution of the agreement.
22 Any municipality that has entered into such an agreement before
23 the effective date of this amendatory Act of the 97th General
24 Assembly that has not been terminated or expired as of the
25 effective date of this amendatory Act of the 97th General
26 Assembly shall submit a report with respect to the agreements

1 within 90 days after the effective date of this amendatory Act
2 of the 97th General Assembly.

3 (d) The report described in this Section shall be made on a
4 form to be supplied by the Department of Revenue and shall
5 contain the following:

6 (1) the names of the municipality and the business
7 entering into the agreement;

8 (2) the location or locations of the business within
9 the municipality;

10 (3) the form shall also contain a statement, to be
11 answered in the affirmative or negative, as to whether or
12 not the company maintains additional places of business in
13 the State other than those described pursuant to paragraph
14 (2);

15 (4) the terms of the agreement, including (i) the
16 manner in which the amount of any retailers' occupation tax
17 to be shared, rebated, or refunded is to be determined each
18 year for the duration of the agreement, (ii) the duration
19 of the agreement, and (iii) the name of any business who is
20 not a party to the agreement but who directly or indirectly
21 receives a share, refund, or rebate of the retailers'
22 occupation tax; and

23 (5) a copy of the agreement to share or rebate any
24 portion of retailers' occupation taxes generated by retail
25 sales of tangible personal property.

26 An updated report must be filed by the municipality within

1 30 days after the execution of any amendment made to an
2 agreement.

3 Reports filed with the Department pursuant to this Section
4 shall not constitute tax returns.

5 (e) The Department and the municipality shall redact the
6 sales figures, the amount of sales tax collected, and the
7 amount of sales tax rebated prior to disclosure of information
8 contained in a report required by this Section or the Freedom
9 of Information Act. The information redacted shall be exempt
10 from the provisions of the Freedom of Information Act.

11 (f) All reports, except the copy of the agreement, required
12 to be filed with the Department of Revenue pursuant to this
13 Section shall be posted on the Department's website within 6
14 months after the effective date of this amendatory Act of the
15 97th General Assembly. The website shall be updated on a
16 monthly basis to include newly received reports.

17 (Source: P.A. 93-920, eff. 8-12-04.)

18 Section 90. The State Mandates Act is amended by adding
19 Section 8.36 as follows:

20 (30 ILCS 805/8.36 new)

21 Sec. 8.36. Exempt mandate. Notwithstanding Sections 6 and 8
22 of this Act, no reimbursement by the State is required for the
23 implementation of any mandate created by this amendatory Act of
24 the 97th General Assembly.