

SB0043



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

SB0043

Introduced 1/27/2011, by Sen. Susan Garrett

SYNOPSIS AS INTRODUCED:

New Act
30 ILCS 805/8.34 new

Creates the Taxation Disclosure Act. Provides that the Department of Revenue shall make publicly available an online searchable database of tax rates. Provides that the database should allow citizens and businesses to search for tax rates by zip code or address as well as by clicking through a map of the State. Requires that tax rate calculators be provided on the database. Requires every tax district in the State to report its tax rates annually to the Department. Preempts the concurrent exercise of home rule powers. Amends the State Mandates Act to require implementation without reimbursement by the State. Effective immediately.

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FISCAL NOTE ACT
MAY APPLY

HOME RULE NOTE
ACT MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 1. Short title. This Act may be cited as the the
5 Taxation Disclosure Act.

6 Section 5. Legislative purpose. The intent of the General
7 Assembly is to make citizen access to State and local tax rates
8 as open, transparent, and publicly accessible as is feasible.
9 Increasing the ease of public access to State and local tax
10 rates, particularly where the rates are currently available
11 from disparate internal government sources but are difficult
12 for the public to collect and efficiently aggregate,
13 significantly contributes to governmental accountability,
14 public participation, and the understanding of the cost of
15 government services. Therefore, the General Assembly directs
16 the Department to create and maintain a searchable database of
17 each tax rate for all taxing districts in the State.

18 Section 10. Definitions. As used in this Act, "Department"
19 means the Department of Revenue.

20 Section 15. Searchable tax rate database. By January 1,
21 2012, the Department shall make publicly available an online

1 searchable database of all tax rates in the State for all
2 income, property, use and occupation, and business taxes
3 imposed by taxing districts and by the State. The information
4 shall be aggregated by type of tax and accessible by entering a
5 zip code or physical address or both for each residence or
6 business. Individual tax levies shall be further broken down
7 within each tax rate.

8 Section 20. Geographical tax rate map. Along with searching
9 for tax rates by zip code or physical address or both for each
10 residence or business, searches should be accommodated by
11 clicking through a map of the State as a whole and down to the
12 level of each taxing district.

13 Section 25. Individual tax rate calculator. Tax rate
14 calculators shall be provided on the searchable database to
15 allow citizens and businesses to calculate their potential
16 taxes. Calculators shall be provided at a minimum for property,
17 use, occupation, income, and business taxes and shall be
18 specific to the rate for the taxing districts in which the
19 citizen resides.

20 Section 30. Updating database. To facilitate the
21 Department's efforts in creating and maintaining a searchable
22 database of each tax rate for all taxing districts in the
23 State, every taxing district shall report its tax rates

1 annually to the Department and shall report any changes to its
2 tax rates within 30 days of enactment of rate changes.

3 A home rule unit may not regulate disclosure of tax
4 information in a manner inconsistent with this Act. This
5 Section is a limitation under subsection (i) of Section 6 of
6 Article VII of the Illinois Constitution on the concurrent
7 exercise by home rule units of powers and functions exercised
8 by the State.

9 Section 90. The State Mandates Act is amended by adding
10 Section 8.34 as follows:

11 (30 ILCS 805/8.34 new)

12 Sec. 8.34. Exempt mandate. Notwithstanding Sections 6 and 8
13 of this Act, no reimbursement by the State is required for the
14 implementation of any mandate created by the Taxation
15 Disclosure Act.

16 Section 99. Effective date. This Act takes effect upon
17 becoming law.