

98TH GENERAL ASSEMBLY State of Illinois 2013 and 2014 HB1557

by Rep. Ron Sandack - Tom Cross

SYNOPSIS AS INTRODUCED:

New Act 20 ILCS 405/405-335

Creates the Illinois Review Board Act. Creates the Illinois Review Board to review and evaluate the use of taxing authority by units of local government. Provides that the Board shall annually report its findings to the Governor and General Assembly. Amends the Department of Central Management Services Law of the Civil Administrative Code of Illinois. Provides that the Illinois Transparency and Accountability Portal (ITAP) shall make available the reports of the Illinois Review Board. Effective immediately.

LRB098 07902 JWD 37988 b

FISCAL NOTE ACT MAY APPLY

1 AN ACT concerning local government.

2 Be it enacted by the People of the State of Illinois,

represented in the General Assembly:

- 4 Section 1. Short title. This Act may be cited as the
- 5 Illinois Review Board Act.
- 6 Section 5. Definitions. In this Act:
- 7 "Board" means the Illinois Review Board.
- 8 "Department" means the Department of Central Management
- 9 Services.
- 10 "Local taxing body" includes, without limitation,
- 11 counties, townships, municipalities, special purpose
- 12 districts, and any other unit of local government (as defined
- in Section 1 of Article VII of the Illinois Constitution) with
- 14 the power to levy taxes. "Local taxing body" does not include
- 15 State agencies as defined in Section 1.05 of the State Property
- 16 Control Act.
- 17 Section 10. The Illinois Review Board.
- 18 (a) There is created the Illinois Review Board, consisting
- of 9 members appointed as follows:
- 20 (1) One member appointed by the Senate President;
- 21 (2) One member appointed by the Minority Leader of the
- 22 Senate;

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- 1 (3) One member appointed by the Speaker of the House of Representatives;
 - (4) One member appointed by the Minority Leader of the House of Representatives; and
 - (5) Five members appointed by the Governor, no more than 3 of which may be members of the same political party.
 - (b) The members shall be appointed for terms of 4 years, and may be reappointed without restriction. The initial appointments made by the Governor shall be for terms of 2 years; thereafter, they shall be appointed for terms of 4 years. Vacancies on the Board shall be filled by their respective appointing authorities, and shall be for the remainder of the unexpired term.
 - (c) The members of the Board shall serve without compensation; however, they may be reimbursed for their actual expenses from funds appropriated for that purpose.
- (d) The members shall elect from their number a chairperson who shall serve for a term of 2 years, and who may be re-elected without restriction.
- 20 Section 15. Activities and purpose; support.
- 21 (a) The purpose of the Board shall be to evaluate the 22 financial status of each local taxing body. In furtherance of 23 this purpose, the Board shall meet twice monthly, at the 24 direction of the chairperson.
- 25 (b) The Board shall review the use, efficiency, surplus,

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- and debt of each local taxing body, together with the impact of each local taxing body's use of its power to levy taxes on the financial condition of that body as well as its impact on both the ability of the local taxing body to fulfill its statutory purposes and overall tax burden on the taxpayers affected by its use of its power to levy taxes.
 - (c) The Board shall also consider the impact of any new taxes created, or new use of the local taxing body's power to levy taxes, since the last review of each local taxing body.
 - (d) In conjunction with or in addition to its regular meetings, the Board may hold hearings to receive testimony from the public regarding the financial status and activities of any local taxing body relevant to the Board's evaluation of the financial status of that local taxing body.
 - (e) The Department shall provide to the Board such staff and administrative support services as the Board may require.
 - (f) The Department shall, by rule, determine the schedule for the evaluations required to be performed by the Board under this Act.
- 20 Section 20. Annual report.
- 21 (a) No later than March 31 of each year, the Board shall 22 submit to the Governor and the General Assembly an annual 23 report summarizing the Board's evaluation of the financial 24 status of the local taxing bodies that the Board reviewed 25 during the preceding year, together with the Board's

- 1 recommendations for legislation (if any) based on its
- evaluations. The report shall also include the Board's analysis
- 3 of the uses of the taxing authority of each local taxing body,
- 4 and shall give the Board's conclusions on whether the tax has
- 5 served the purpose for which it was initially levied.
- 6 (b) The report, and the opinions, conclusions, and
- 7 recommendations contained therein, shall be supported by a
- 8 majority of the persons appointed to the Board.
- 9 (c) Each annual report issued by the Board shall be
- 10 available on the Illinois Transparency and Accountability
- 11 Portal (ITAP), and shall be provided to the Department in such
- 12 format as the Department may direct.
- 13 Section 25. General provisions. Unless otherwise provided
- 14 for by law, the Board is subject to the provisions of all
- 15 applicable laws, including but not limited to, the Open
- Meetings Act and the State Records Act.
- 17 Section 30. Rulemaking. The Board shall have the authority
- 18 to make any rules necessary to carry out the duties and powers
- 19 provided under this Act. The provisions of the Illinois
- 20 Administrative Procedure Act are expressly adopted and
- 21 incorporated into this Act, and apply to all administrative
- rules and procedures of the Board.
- 23 Section 35. The Department of Central Management Services

- 1 Law of the Civil Administrative Code of Illinois is amended by
- 2 changing Section 405-335 as follows:
- 3 (20 ILCS 405/405-335)
- 4 Sec. 405-335. Illinois Transparency and Accountability
- 5 Portal (ITAP).
- 6 (a) The Department, within 12 months after the effective
- date of this amendatory Act of the 96th General Assembly, shall
- 8 establish and maintain a website, known as the Illinois
- 9 Transparency and Accountability Portal (ITAP), with a
- 10 full-time webmaster tasked with compiling and updating the ITAP
- 11 database with information received from all State agencies as
- 12 defined in this Section. Subject to appropriation, the
- 13 full-time webmaster must also compile and update the ITAP
- 14 database with information received from all counties,
- townships, and municipalities.
- 16 (b) For purposes of this Section:
- 17 "State agency" means the offices of the constitutional
- officers identified in Article V of the Illinois Constitution,
- 19 executive agencies, and departments, boards, commissions, and
- 20 Authorities under the Governor.
- "Contracts" means payment obligations with vendors on file
- 22 with the Office of the Comptroller to purchase goods and
- 23 services exceeding \$10,000 in value (or, in the case of
- 24 professional or artistic services, exceeding \$5,000 in value).
- 25 "Appropriation" means line-item detail of spending

1	approved	bу	the	General	Assembly	and	Governor,	categorized	bу

- 2 object of expenditure.
- "Individual consultants" means temporary workers eligible
 to receive State benefits paid on a State payroll.
- 5 "Recipients" means State agencies receiving 6 appropriations.
- 7 (c) The ITAP shall provide direct access to each of the 8 following:
- 9 (1) A database of all current State employees and 10 individual consultants, except sworn law enforcement 11 officers, sorted separately by:
- 12 (i) Name.

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- 13 (ii) Employing State agency.
- 14 (iii) Employing State division.
- 15 (iv) Employment position title.
- 16 (v) Current pay rate and year-to-date pay.
- 17 (2) A database of all current State expenditures,
 18 sorted separately by agency, category, recipient, and
 19 Representative District.
 - (3) A database of all development assistance reportable pursuant to the Corporate Accountability for Tax Expenditures Act, sorted separately by tax credit category, taxpayer, and Representative District.
 - (4) A database of all revocations and suspensions of State occupation and use tax certificates of registration and all revocations and suspensions of State professional

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L	licenses, sorted separately by name, geographic location,
2	and certificate of registration number or license number,
3	as applicable. Professional license revocations and
1	suspensions shall be posted only if resulting from a
5	failure to pay taxes, license fees, or child support.
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- (5) A database of all current State contracts, sorted separately by contractor name, awarding officer or agency, contract value, and goods or services provided.
- (6) A database of all employees hired after the effective date of this amendatory Act of 2010, sorted searchably by each of the following at the time of employment:
 - (i) Name.
 - (ii) Employing State agency.
 - (iii) Employing State division.
- (iv) Employment position title.
- (v) Current pay rate and year-to-date pay.
 - (vi) County of employment location.
- 19 (vii) Rutan status.
 - (viii) Status of position as subject to collective bargaining, subject to merit compensation, or exempt under Section 4d of the Personnel Code.
 - (ix) Employment status as probationary, trainee, intern, certified, or exempt from certification.
 - (x) Status as a military veteran.
 - (7) A searchable database of all current county,

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- 2 (i) Employing unit of local government.
- 3 (ii) Employment position title.
- 4 (iii) Current pay rate and year-to-date pay.
 - (8) A searchable database of all county, township, and municipal employees hired on or after the effective date of this amendatory Act of the 97th General Assembly, sorted separately by each of the following at the time of employment:
 - (i) Employing unit of local government.
- 11 (ii) Employment position title.
- 12 (iii) Current pay rate and year-to-date pay.
 - (d) The ITAP shall include all information required to be published by subsection (c) of this Section that is available to the Department in a format the Department can compile and publish on the ITAP. The Department shall update the ITAP as additional information becomes available in a format that can be compiled and published on the ITAP by the Department.
 - (e) Each State agency, county, township, and municipality shall cooperate with the Department in furnishing the information necessary for the implementation of this Section within a timeframe specified by the Department.
 - (f) Each county, township, or municipality submitting information to be displayed on the Illinois Transparency and Accountability Portal (ITAP) is responsible for the accuracy of the information provided.

- 1 (g) Each annual report issued by the Illinois Review Board
- 2 under the Illinois Review Board Act shall be made available on
- 3 the ITAP, and shall be provided by the Board to the Department
- 4 in such format as the Department may direct.
- 5 (Source: P.A. 96-225, eff. 1-1-10; 96-1387, eff. 1-1-11;
- 6 97-744, eff. 1-1-13.)
- 7 Section 99. Effective date. This Act takes effect upon
- 8 becoming law.