

1 AN ACT concerning taxes.

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

4 Section 5. The Department of Revenue Law of the Civil  
5 Administrative Code of Illinois is amended by changing  
6 Section 2505-425 as follows:

7 (20 ILCS 2505/2505-425)

8 Sec. 2505-425. Public list of delinquent State taxes.

9 (a) The Director may annually disclose a list of all  
10 taxpayers, including but not limited to individuals, trusts,  
11 partnerships, corporations, and other taxable entities, that  
12 are delinquent in the payment of tax liabilities collected by  
13 the Department. The list shall include only those taxpayers  
14 with total final liabilities for all taxes collected by the  
15 Department (including penalties and interest) in an amount  
16 greater than \$1,000 ~~\$10,000~~ (or a greater amount as  
17 established by the Department by rule) for a period of 6  
18 months (or a longer period as established by the Department  
19 by rule) from the time that the taxes were assessed or became  
20 final, as provided in the statute imposing the tax. The list  
21 shall contain the name, address, types of taxes, month and  
22 year in which each tax liability was assessed or became  
23 final, the amount of each tax outstanding of each delinquent  
24 taxpayer, and, in the case of a corporate taxpayer, the name  
25 of the current president of record of the corporation.

26 (b) At least 90 days before the disclosure of the name  
27 of any delinquent taxpayer prescribed in subsection (a), the  
28 Director shall mail a written notice to each delinquent  
29 taxpayer by certified mail addressed to the delinquent  
30 taxpayer at his or her last or usual place of business or  
31 abode detailing the amount and nature of the delinquency and

1 the intended disclosure of the delinquency. If the  
2 delinquent tax has not been paid 60 days after the notice was  
3 delivered or the Department has been notified that delivery  
4 was refused or unclaimed, and the taxpayer has not, since the  
5 mailing of the notice, either entered into a written  
6 agreement with the Department for payment of the delinquency  
7 or corrected a default in an existing agreement to the  
8 satisfaction of the Director, the Director may disclose the  
9 tax in the list of delinquent taxpayers.

10 (c) Unpaid taxes shall not be deemed to be delinquent  
11 and subject to disclosure if (i) a written agreement for  
12 payment exists without default between the taxpayer and the  
13 Department or (ii) the tax liability is the subject of an  
14 administrative hearing, administrative review, or judicial  
15 review.

16 (d) The list shall be available for public inspection at  
17 the Department or by other means of publication, including  
18 the Internet.

19 (e) The Department shall prescribe reasonable rules for  
20 the administration and implementation of this Section.

21 (f) Any disclosure made by the Director in a good faith  
22 effort to comply with this Section shall not be considered a  
23 violation of any statute prohibiting disclosure of taxpayer  
24 information.

25 (Source: P.A. 90-753, eff. 1-1-99; 91-239, eff. 1-1-00.)

26 Section 99. Effective date. This Act takes effect upon  
27 becoming law.