

1 AMENDMENT TO SENATE BILL 2312

2 AMENDMENT NO. _____. Amend Senate Bill 2312 by replacing
3 everything after the enacting clause with the following:

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

1 assessed or became final, the amount of each tax outstanding
 2 of each delinquent taxpayer, ~~and~~, In the case of a corporate
 3 taxpayer currently in active status with the Department or
 4 the Illinois Secretary of State, the list shall include the
 5 name of the current president of record of the corporation.
 6 In the case of a partnership, the list shall include the
 7 names of the partners. In the case of a sole proprietorship,
 8 the list shall include the name of the sole proprietor.

9 (b) At least 90 days before the disclosure of the name
 10 of any delinquent taxpayer prescribed in subsection (a), the
 11 Director shall mail a written notice to each delinquent
 12 taxpayer by certified mail addressed to the delinquent
 13 taxpayer at his or her last or usual place of business or
 14 abode detailing the amount and nature of the delinquency and
 15 the intended disclosure of the delinquency. Except as
 16 provided in subsection (c), if the delinquent tax has not
 17 been paid 60 days after the notice was delivered or the
 18 Department has been notified that delivery was refused or
 19 unclaimed, ~~and the taxpayer has not, since the mailing of the~~
 20 ~~notice, either entered into a written agreement with the~~
 21 ~~Department for payment of the delinquency or corrected a~~
 22 ~~default in an existing agreement to the satisfaction of the~~
 23 ~~Director,~~ the Director may shall disclose the tax in the list
 24 of delinquent taxpayers.

25 (c) Notwithstanding the provisions of subsection (b),
 26 unpaid taxes shall not be deemed to be delinquent and subject
 27 to disclosure if the delinquent taxpayer has not previously
 28 had a tax delinquency as described in this Section and (i)
 29 ~~(i) a written agreement for payment exists without default~~
 30 ~~between the taxpayer and the Department or (ii) the tax~~
 31 liability is the subject of an administrative hearing,
 32 administrative review, or judicial review; or (ii) the
 33 taxpayer enters into a written agreement with the Department
 34 for payment of the delinquency within 12 months after

1 entering into the written agreement.

2 If a delinquent taxpayer whose name is not disclosed in
3 accordance with item (ii) of this subdivision (c) is
4 delinquent in paying a tax liability 12 months after entering
5 into the written agreement for payment or at any time
6 thereafter, that taxpayer shall be included in the list.

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

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

12 (f) Any disclosure made by the Director in a good faith
13 effort to comply with this Section shall not be considered a
14 violation of any statute prohibiting disclosure of taxpayer
15 information.

16 (Source: P.A. 91-239, eff. 1-1-00; 92-197, eff. 8-1-01.

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