

ILLINOIS REGISTER
DEPARTMENT OF REVENUE
NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of the Part: Retailers' Occupation Tax

- 2) Code Citation: 86 Ill. Adm. Code 130

- 3) Section Number: Proposed Action:
130.915 New Section

- 4) Statutory Authority: 35 ILCS 120/11

- 5) A Complete Description of the Subjects and Issues Involved: Section 11 of the Retailers' Occupation Tax Act provides that "[a]ll information received by the Department from returns filed under this Act, or from any investigation conducted under this Act, shall be confidential, except for official purposes...." The purpose of this rulemaking is to provide that when the Department is engaged in a joint investigation with a law enforcement authority to enforce the Retailers' Occupation Tax Act or another tax Act administered by the Department, it is an official purpose within the meaning of Section 11 of the Retailers' Occupation Tax Act (35 ILCS 120/11) for the Department to furnish information it receives in administering the Retailers' Occupation Tax Act with the law enforcement authority.

- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking:
None

- 7) Will this proposed rulemaking replace an emergency rule currently in effect? No

- 8) Does this rulemaking contain an automatic repeal date? No

- 9) Does this proposed rulemaking contain incorporations by reference? No

- 10) Are there any other proposed rulemakings pending on this Part? No

- 11) Statement of Statewide Policy Objectives: This rulemaking does not create or enlarge a mandate as described in Section 3(b) of the State Mandates Act.

- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Samuel J. Moore
Illinois Department of Revenue
Legal Services Office
101 W. Jefferson St.
Springfield, IL 62702

217-782-2844

- 13) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit corporations affected: None
- B) Reporting, bookkeeping or other procedures required for compliance: None
- C) Types of professional skills necessary for compliance: None

- 14) Small Business Impact Analysis: None

- 15) Regulatory Agenda on which this rulemaking was summarized: This rulemaking was not included on either of the 2 most recent agendas because it is an initiative approved after the most recent regulatory agenda was published.

The full text of the Proposed Amendment begins on the next page:

Section 130.915 Criminal Investigations

- a) All information received by the Department from returns filed under the Retailers' Occupation Tax Act [35 ILCS 120], or from any investigation conducted under the

Retailers' Occupation Tax Act, shall be confidential, except for official purposes, and any person who divulges any such information in any manner, except in accordance with a proper judicial order or as otherwise provided by law, shall be guilty of a Class B misdemeanor with a fine not to exceed \$7,500. (Section 11 of the Act)

- b) When the Department is engaged in a joint investigation with a law enforcement authority, including, but not limited to, State agency law enforcement, Federal agency law enforcement, county sheriffs or municipal police, to enforce the Retailers' Occupation Tax Act or another tax Act administered by the Department, it is an official purpose within the meaning of Section 11 of the Retailers' Occupation Tax Act (35 ILCS 120/11) for the Department to furnish information it receives in administering the Retailers' Occupation Tax Act with the law enforcement authority. Such information shall be provided pursuant to a written agreement and shall be subject to all confidentiality provisions of Section 11 of the Retailers' Occupation Tax Act. The written agreement shall provide for reciprocity, limitations on access, disclosure, and procedures for requesting information. A person receiving information pursuant to such an official purpose who divulges any such information in any manner, except in accordance with a proper judicial order or as otherwise provided by law, shall be guilty of a Class B misdemeanor with a fine not to exceed \$7,500.

(Source: Added at 44 Ill. Reg. _____, effective _____)