

**RESOLUTION 2016-05      Approved: April 5, 2016**

**A RESOLUTION SUPPORTING THE ABILITY OF  
MUNICIPALITIES TO SHARE LOCAL SALES TAX  
INFORMATION WITH OUTSIDE PROFESSIONALS FOR  
THE VILLAGE OF MAPLE PARK**

**WHEREAS**, under the provisions of the Retailer's Occupation Tax Act (35 ILCS 12/1, *et seq.*), municipalities are provided sales tax return information by the Illinois Department of Revenue ("IDOR") for review and analysis; and,

**WHEREAS**, proper tracking and analysis of the sales tax return information received from IDOR is vital for municipalities; and,

**WHEREAS**, many municipalities do not have the resources necessary to employ in-house attorneys, accountants, auditors, and other financial professionals with the necessary expertise to properly track, review, and analyze the sales tax return information provided by IDOR; and,

**WHEREAS**, legislation has been introduced by the Illinois General Assembly that would amend the Retailer's Occupation Tax Act to prohibit municipalities from sharing sales tax return information provided by IDOR with anyone outside of a few municipal officials who must be directly employed by the municipality (herein after referred to as the "Proposed Amendments"); and,

**WHEREAS**, the Proposed Amendments would prevent a municipality from sharing sales tax return information with its attorneys, accountants, auditors, and other financial professionals if they are not directly employed by the municipality, even though these professionals are directly involved in the finances of the municipality; and,

**WHEREAS**, outside professionals are equipped with systems and technology that safeguard the confidentiality of sales tax information while many municipalities are not; and,

**WHEREAS**, prohibiting a municipality from sharing sales tax return information with outside professionals will be detrimental to municipalities when entering into economic incentive agreements and when issuing bonds, especially if such bonds or economic incentive agreements involve sales tax revenue; and,

**WHEREAS**, the Proposed Amendments to the Retailer's Occupation Tax Act would also prohibit a municipality from contracting with outside professionals to track sales tax revenues in order to ensure that a municipality is not losing out on unremitted revenue it is owed; and,

**WHEREAS**, based on the foregoing, the President and the Board of Trustees find that it is in the best interest of the Village of Maple Park and its residents to oppose the Proposed Amendments to the Retailer's Occupation Tax Act;

**NOW, THEREFORE, BE IT RESOLVED** that the Village of Maple Park, Illinois strongly supports the ability of the municipalities to share sales tax return information with outside professionals.

**PASSED BY THE BOARD OF TRUSTEES** of the Village of Maple Park, Illinois, at a regular meeting thereof held on the 5<sup>th</sup> day of April, 2016, and approved by me as Village President on the same day.

Ayes: Dalton, Higgins, Goucher, Massa

Nays: None.

Absent: Borg, Dries

**APPROVED** by the Village President on April 6, 2016.

*Kathleen Curtis*

**KATHLEEN CURTIS**, Village President

**ATTEST:**

*Elizabeth Peerboom*

**ELIZABETH PEERBOOM**, Village Clerk

