

**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 February, 2019 and approved by me as Village President on the same day.

Ayes: Harris, Higgins, Shaver, Dalton, Dries, Fahnestock

Nays: None

Absent: None

**APPROVED** by the Village President on February 7, 2019.



A handwritten signature in blue ink that reads "Kathleen Curtis".

**KATHLEEN CURTIS**, Village President

**ATTEST:**

A handwritten signature in blue ink that reads "Elizabeth E. Peerboom".

**ELIZABETH PEERBOOM**, Village Clerk

**RECIPROCAL AGREEMENT  
ON EXCHANGE OF INFORMATION  
BETWEEN THE VILLAGE OF MAPLE PARK  
AND THE  
ILLINOIS DEPARTMENT OF REVENUE**

The Illinois Department of Revenue (the "Department"), in accordance with the statutes of the State of Illinois, agrees to share under the terms of this Reciprocal Agreement on Exchange of Information (the "Reciprocal Agreement") with the Village of Maple Park (the "Municipality") financial information obtained pursuant to the Illinois Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Use Tax Act, and the Service Use Tax Act (the "Tax Acts"). For purposes of this Reciprocal Agreement, "financial information" means the following information for each retailer or serviceman in the Municipality: (1) the business name; (2) the business address; (3) the standard classification number assigned to the business; (4) net revenue distributed to the requesting [municipality][county] that is directly related to the requesting municipality's local share of the proceeds under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act distributed from the Local Government Tax Fund, and, if applicable, any locally imposed retailers' occupation tax or service occupation tax; and (5) a listing of all businesses within the requesting municipality by account identification number and address.

It is further agreed that all information exchanged will be used only for the official purposes of the State and of the Municipality and shall be kept confidential in accordance with the Tax Acts. Each party agrees to take appropriate steps to protect from unauthorized disclosure the tax information obtained pursuant to this Reciprocal Agreement and to destroy it when no longer needed by shredding or other appropriate means.

The Municipality agrees to follow the procedures to protect the confidentiality of information provided in "Minimum Standards Required to Safeguard Information Given as a Result of a Reciprocal Agreement on the Exchange of Information," which is incorporated into this Reciprocal Agreement as Attachment A. Both parties understand and agree that the Department will not provide any information under this Reciprocal Agreement to the Municipality unless and until the Municipality signs Attachment A.

It is agreed that only the chief executive officer of the Municipality will initiate a Reciprocal Agreement with the Department. Information provided to the Municipality under this Reciprocal Agreement may be shared with or viewed by only persons who are directly involved in the financial operations of the Municipality, including municipal employees, and persons, such as attorneys or accountants, retained by the Municipality. The information provided shall not, however, be shared with or viewed by any person who is compensated by the Municipality for services rendered on a contingent basis or any other similar method that may impair that person's independence or the perception of that person's independence. The chief executive officer shall provide the Department with a list of names and official titles of persons designated by him or her as persons exclusively authorized to request, view, or receive financial information on his or her behalf. The list shall be on Municipal letterhead and shall be signed by the chief executive officer. The information provided by the Department shall not be viewed by or shared with anyone who is not on the list. Each person designated to request, view, or receive financial information must acknowledge to the Department that he or she received and reviewed this Reciprocal Agreement and understands the legal and contractual obligation to maintain the confidentiality of this information by signing and returning Attachment B, which attachment shall be incorporated into this Reciprocal Agreement. The

Department agrees to provide the Municipality with a written list showing the names and official titles of Department employees designated by it to request, view, or receive financial information from the Municipality. Both parties agree to furnish additions to and deletions from the lists as they occur. It is agreed that no information provided under this Reciprocal Agreement will be provided by telephone or pursuant to a telephone request.

Both parties understand and agree that the Department will not provide any information under this Reciprocal Agreement to the Municipality unless and until the Municipality provides:

- a signed copy of this Reciprocal Agreement;
- a signed copy of Attachment A;
- a list of names and official titles of persons exclusively authorized to request, view, or receive financial information on Municipal letterhead, signed by the chief executive officer; and
- a completed and signed Attachment B for each person designated by the chief executive officer of the Municipality as authorized to request, view, or receive financial information.

It is further agreed that either party for administrative reasons may refuse to share information.

This Reciprocal Agreement may be canceled by either party at any time and will be canceled in the event of any unauthorized use or disclosure (verbally, in writing, or by any other means) of confidential financial information obtained pursuant to this Reciprocal Agreement or failure to abide by the procedures set forth by the Department for safeguarding the confidentiality of such confidential financial information.

Illinois Department of Revenue

Village of Maple Park

\_\_\_\_\_  
Director

*Kathleen Curtis*

\_\_\_\_\_  
Kathleen Curtis, Village President

\_\_\_\_\_  
Date

*Elizabeth E. Peerboom*

\_\_\_\_\_  
Elizabeth Peerboom, Village Clerk

\_\_\_\_\_  
Date



## ATTACHMENT A

### MINIMUM STANDARDS REQUIRED TO SAFEGUARD INFORMATION GIVEN AS A RESULT OF A RECIPROCAL AGREEMENT ON THE EXCHANGE OF INFORMATION

1. All requests for information under the Reciprocal Agreement on the Exchange of Information (the "Reciprocal Agreement") will be in writing, on letterhead of the Municipality and addressed to the Local Tax Allocation Division at the Illinois Department of Revenue (the "Department").
2. Information received under the Reciprocal Agreement will be kept in a locked storage facility, e.g., locked file cabinet, closet, or desk that is only accessible by persons authorized under the Reciprocal Agreement to receive information. Any information stored in an electronic format shall be password protected and restricted to only those persons authorized under the Reciprocal Agreement to receive information.
3. Any Municipality that receives information under the Reciprocal Agreement will promptly notify the Department when a person who has been authorized to receive information under the Reciprocal Agreement, leaves employment of the Municipality or otherwise is no longer authorized by statute or by the Municipality to receive the information.
4. Any Municipality that receives information under the Reciprocal Agreement will report to the Department any possible or suspected breach of confidentiality of the information as soon as possible, but no later than the close of business on the business day following the date of discovery.
5. The proper method for destruction of information that is no longer needed is shredding or destruction of the CDs.
6. Any Municipality that receives information under the Reciprocal Agreement will not share the information with or allow the information to be viewed by any person who is compensated by the Municipality for services rendered on a contingent basis or any other similar method that may impair that person's independence or the perception of that person's independence.
7. Any person who divulges confidential information in any manner, except in accordance with a proper judicial order or as otherwise provided by law, is guilty of a Class B misdemeanor with a fine not to exceed \$7,500.00 per disclosure. Confidential information includes any information collected by the Department from any return or investigation other than name and address of the taxpayer. Disclosure of confidential information to village employees, contractors, or vendors who are not explicitly authorized to view such information under the Reciprocal Agreement constitutes unauthorized disclosure.
8. Information received under the Reciprocal Agreement is exempt from disclosure under section 7(1)(a) of the Freedom of Information Act (FOIA). Section 11 of the Retailer's Occupation Tax Act (ROTA) specifically prohibits disclosure of this information. To

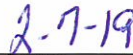
ensure uniform responses among recipients of confidential tax information, a Municipality that receives a FOIA request for information received under the Reciprocal Agreement shall (a) deny the request pursuant to section 7(1)(a) of FOIA; (b) notify the Department of Revenue of the request; and (c) keep the Department apprised of any proceedings instituted to compel the release of information under FOIA.

The Village of Maple Park agrees to abide by the aforementioned standards in safeguarding the information that it receives pursuant to the Reciprocal Agreement, which it has entered into with the Illinois Department of Revenue.



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Kathleen Curtis, Village President



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Date



**ATTACHMENT B**

**Acknowledgment of Restrictions on Use and Disclosure of Confidential Financial Information**

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I, Elizabeth Peerboom, am currently employed as Village Clerk with the (the “Municipality”) Village of Maple Park. I am authorized under the Reciprocal Agreement on Exchange of Information between the Village of Maple Park and the Illinois Department of Revenue to request, view, or receive confidential financial information on behalf of the Municipality. I have received and reviewed the Reciprocal Agreement on the Exchange of Information and I understand its terms.

By my signature below I acknowledge that the unauthorized use or disclosure of confidential financial information obtained under the Reciprocal Agreement is prohibited by law. I further acknowledge that any person who divulges confidential financial information in any manner, except pursuant to a court order or as otherwise authorized by law, is guilty of a Class B misdemeanor and subject to a fine of up to \$7,500 per disclosure. I understand that disclosing confidential financial information to persons who are not explicitly authorized under the Reciprocal Agreement constitutes unauthorized use and disclosure.

Employer: (Please print) Village of Maple Park

Position/Title: (Please print) Village Clerk



Elizabeth Peerboom

Elizabeth Peerboom, Village Clerk

2/7/19

Date

ATTACHMENT B

**Acknowledgment of Restrictions on Use and Disclosure of Confidential Financial Information**

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I, Cheryl Aldridge, am currently employed as Village Accountant with the (the “Municipality”) Village of Maple Park. I am authorized under the Reciprocal Agreement on Exchange of Information between the Village of Maple Park and the Illinois Department of Revenue to request, view, or receive confidential financial information on behalf of the Municipality. I have received and reviewed the Reciprocal Agreement on the Exchange of Information and I understand its terms.

By my signature below I acknowledge that the unauthorized use or disclosure of confidential financial information obtained under the Reciprocal Agreement is prohibited by law. I further acknowledge that any person who divulges confidential financial information in any manner, except pursuant to a court order or as otherwise authorized by law, is guilty of a Class B misdemeanor and subject to a fine of up to \$7,500 per disclosure. I understand that disclosing confidential financial information to persons who are not explicitly authorized under the Reciprocal Agreement constitutes unauthorized use and disclosure.

Employer: (Please print) Village of Maple Park

Position/Title: (Please print) Village Accountant



Cheryl Aldridge  
Cheryl Aldridge, Village Accountant  
2/6/19  
Date