
THE CITY OF ROCHELLE
Ogle County, Illinois

RESOLUTION
NO. _____

**A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE A
RECIPROCAL AGREEMENT ON EXCHANGE OF INFORMATION WITH THE
ILLINOIS DEPARTMENT OF REVENUE TELECOMMUNICATIONS TAX**

JOHN BEARROWS, Mayor
ROSE HUERAMO, City Clerk

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JOHN GRUBEN
ROSAELIA ARTEAGA
City Council

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200 W. Adams, Ste. 2125, Chicago, IL 60606

RESOLUTION NO. _____
Date Passed: March 13, 2023

**A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE A
RECIPROCAL AGREEMENT ON EXCHANGE OF INFORMATION WITH THE
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WHEREAS, Section 7 of Article VII of the 1970 Constitution of the State of Illinois provides that a municipality that is not a home rule unit shall only have the powers granted to them by law and as such the City of Rochelle (“City”), Ogle County, Illinois being a non-home rule unit pursuant to the provisions of said Section 7 of Article VII, and may exercise only the powers expressly granted by law; and

WHEREAS, the Illinois General Assembly granted non-home rule municipalities broad authority to “pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to municipalities.” 65 ILCS 5/1-2-1; and

WHEREAS, while “non-home rule municipalities have the authority to enact ordinances, such ordinances may in no event conflict with state law or prohibit what a state statute expressly permits . . . A local ordinance may impose more rigorous or definite regulations in addition to those enacted by the state legislature so long as they do not conflict with the statute.” (*Village of Wauconda v. Hutton*, 291 Ill. App. 3d 1058, 1060 (1997)); and

WHEREAS, the Illinois Department of Revenue (“IDOR”) is an agency of the State of Illinois; and

WHEREAS, Section 10 of Article VII of the Illinois Constitution of 1970 and the Illinois Intergovernmental Cooperation Act, 5 ILCS 220/1 et seq. enables the parties hereto to enter into agreements among themselves and provide authority for intergovernmental cooperation; and

WHEREAS, the Illinois Department of Revenue has sensitive and confidential taxpayer data which would be of significant value to City in operation and management of the City’s business and affairs; and

WHEREAS, Public Acts 99-517 and 100-201 has made changes to the statute regarding the furnishing of confidential taxpayer information to local governments, which as a result thereof, requires the Illinois Department of Revenue and the City to enter into an intergovernmental agreement which contains the terms in conditions in substantially the form of the Exhibit 1, attached hereto; and

WHEREAS, the Mayor and City Council after consideration, find that it is in the best interests of the residents of the City of Rochelle to authorize the City Manager to execute the Reciprocal Agreement on Exchange of Information between the City of Rochelle and the Illinois Department of Revenue for telecommunications tax, attached hereto as Exhibit 1; and

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ROCHELLE, OGLE COUNTY, ILLINOIS, as follows:

SECTION ONE: The foregoing recitals shall be, and are hereby, incorporated into and made a part of this Resolution as if fully set forth in this Section One.

SECTION TWO: That the Mayor and City Council of the City of Rochelle hereby to authorize the City Manager to execute Reciprocal Agreement on Exchange of Information between the City of Rochelle and the Illinois Department of Revenue for telecommunications tax, attached hereto as Exhibit 1, subject to review and revision as to form by the City Attorney.

SECTION THREE: If any provision of this Resolution or application thereof to any person or circumstance is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Resolution is severable.

SECTION FOUR: Where the conditions imposed by any provisions of this Resolution are more restrictive than comparable provisions imposed by Resolution in any other local law, ordinance, resolution, rule or regulation, the regulations of this Resolution will govern.

SECTION FIVE: The City Clerk shall publish this Resolution in pamphlet form.

SECTION SIX: This Resolution shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED and APPROVED this 13th day of March, 2023.

AYES:

NAYS:

ABSENT:

MAYOR

ATTEST:

CITY CLERK

Exhibit 1

RECIPROCAL AGREEMENT ON EXCHANGE OF INFORMATION BETWEEN THE City of Rochelle 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 City/Village of Rochelle (the "Municipality") returns and return information obtained pursuant to the Simplified Municipal Telecommunications Tax Act (the "Act").

The Municipality agrees to share with the Department tax returns and return information for the taxes that it imposes under the Act.

It is further agreed that all returns and return 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 Act. Each party agrees to take appropriate steps to protect from unauthorized disclosure the tax information obtained pursuant to the 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 the Reciprocal Agreement as Attachment A. Both parties understand and agree that the Department will not provide any information under the Reciprocal Agreement to the Municipality unless and until the Municipality signs Attachment A.

It is agreed that only the chief executive of the Municipality may request information, inspect returns, or receive related information from the Department. The chief executive of the Municipality will provide the Department with a list of names and official titles of personnel designated by him or her to request information, inspect returns, or receive related information on his or her behalf. The Department agrees to provide the Municipality with a written list showing the names and official titles of personnel designated by it to request information, inspect returns, or receive related 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 the Reciprocal Agreement will be provided by telephone or pursuant to a telephone request.


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

The Reciprocal Agreement may be cancelled by either party at any time and will be cancelled in the event of any unauthorized use or disclosure of State tax return information obtained pursuant to the Reciprocal Agreement or failure to abide by the procedures set forth by the Department for safeguarding the confidentiality of such returns or return information.

Illinois Department of Revenue

City of Rochelle
Municipality

Director, Illinois Department of Revenue


Chief Executive of the Municipality

Date

Rosemary Hernandez
Clerk of the Municipality

2-3-23
Date

STATE OF ILLINOIS)
)
COUNTY OF OGLE) SS.

CERTIFICATE

I, Rose Hueramo, City Clerk of the City of Rochelle, County of Ogle and State of Illinois, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. _____, “A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE A RECIPROCAL AGREEMENT ON EXCHANGE OF INFORMATION WITH THE ILLINOIS DEPARTMENT OF REVENUE FOR TELECOMMUNICATIONS TAX,” which was adopted by the Mayor and City Council of the City of Rochelle on March 13, 2023.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City of Rochelle this 13th day of March, 2023.

CITY CLERK