
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 FOR SALES TAX**

JOHN BEARROWS, Mayor
ROSE HUERAMO, City Clerk

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BIL HAYES
KATE SHAW-DICKEY
DAN McDERMOTT
JOHN GRUBEN
ROSAELIA ARTEAGA
City Council

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Law Offices of Peterson, Johnson, & Murray—Chicago, City Attorneys
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
ILLINOIS DEPARTMENT OF REVENUE FOR SALES TAX**

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 sales 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 sales 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

September 1, 2016 and after

**RECIPROCAL AGREEMENT ON EXCHANGE OF INFORMATION
BETWEEN THE [TOWN][CITY][VILLAGE][COUNTY]
OF Rochele
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 [Town][City][Village][County] of Rochele (the ["Municipality"] ["County"]) 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][County]: (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][county'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][county] 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][County] 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][County] 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][County] unless and until the [Municipality][County] signs Attachment A.

It is agreed that only the chief executive officer of the [Municipality][County] will initiate a Reciprocal Agreement with the Department. Information provided to the [Municipality][County] under this Reciprocal Agreement may be shared with or viewed by only persons who are directly involved in the financial operations of the [Municipality][County], including [Municipal][County] employees, and persons, such as attorneys or accountants, retained by the [Municipality][County]. The information provided shall not, however, be shared with or viewed by any person who is compensated by the [Municipality][County] 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][County] 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

September 1, 2016 and after

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][County] 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][County]. 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][County] unless and until the [Municipality][County] 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][County] 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][County] 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

Rochelle
[Municipality][County]

Director

[Signature]
Chief Executive of the [Municipality][County]

Date

Rosemary Hejama
Clerk of the [Municipality][County]

2/3/2023
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 SALES 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