

**RESOLUTION 2015-008 PASSED: JANUARY 26, 2015**

**AUTHORIZING THE MAYOR OF THE CITY OF DEKALB, ILLINOIS TO SIGN A RECIPROCAL AGREEMENT WITH THE ILLINOIS DEPARTMENT OF REVENUE FOR THE EXCHANGE OF SALES TAX INFORMATION.**

**THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL** of the City of DeKalb, Illinois as follows:

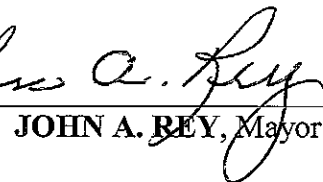
**Section One.** That the Mayor of the City of DeKalb, Illinois, is authorized and directed to execute an agreement with the Illinois Department of Revenue for the exchange of information, a copy of which is attached hereto and made a part thereof as Exhibit "A".

**ADOPTED BY THE CITY COUNCIL** of the City of DeKalb, Illinois at a regular meeting held on the 26<sup>th</sup> day of January, 2015 and approved by me as Mayor on the same day. Passed on the Consent Agenda by Omnibus Roll Call Vote of 7-0-1. Aye: Jacobson, Finucane, Lash, Snow, Naylor, O'Leary, Rey. Absent: Baker.

**ATTEST:**

  
MARCIA E. SWEIGERT, City Clerk



  
JOHN A. REY, Mayor

**RECIPROCAL AGREEMENT ON EXCHANGE OF INFORMATION**  
**BETWEEN THE** City of DeKalb, Illinois  
**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 of City of DeKalb, Illinois (the "Municipality") return 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").

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 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 officer of the Municipality will initiate the Reciprocal Agreement on Exchange of Information with the Department. The chief executive officer of the Municipality will provide the Department with a list of names and official titles of municipal personnel designated by him or her as persons exclusively authorized to request return information, view return information, or receive related information on his or her behalf. This list shall be restricted to municipal personnel directly involved in the financial operations of the municipality and the financial information provided by the Department shall not be viewed by or shared with anyone who is not on the list. The Department agrees to provide the Municipality with a written list showing the names and official titles of Department personnel designated by it to request return information, view return information, 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 canceled by either party at any time and will be canceled 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 return information.

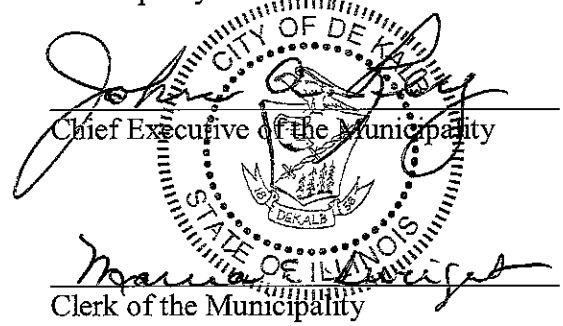
Illinois Department of Revenue

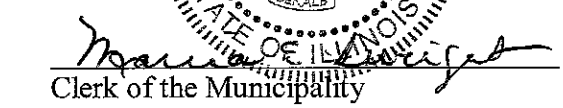
\_\_\_\_\_  
Director

\_\_\_\_\_  
Date

City of DeKalb, Illinois

\_\_\_\_\_  
Municipality

  
\_\_\_\_\_  
Chief Executive of the Municipality

  
\_\_\_\_\_  
Clerk of the Municipality

1-26-15  
\_\_\_\_\_  
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 on the authorized list provided by the chief executive officer.
3. Any Municipality that receives information under the Reciprocal Agreement will promptly notify the Department when a municipal employee, 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 immediately to the Department any possible or suspected breach of confidentiality of the information.
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 agrees to allow the Department to physically inspect its facilities to insure proper compliance with these standards.

7. Any person who divulges confidential taxpayer 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. Confidential information includes any information collected by the Department from any return or investigation other than name and address of the taxpayer.

The Town/City/Village of City of DeKalb, Illinois agrees to abide by the aforementioned standards in safeguarding the information that it receives pursuant to the Reciprocal Agreement on the Exchange of Information, which it has entered into with the Illinois Department of Revenue.

John A. Sey  
Signature

Mayor  
Title

1/28/2015  
Date