

RESOLUTION 160-1

WHEREAS, the State of Illinois has requested that the Sangamon County State's Attorney's represent it in the prosecution of tax crimes before the Sangamon County Circuit Court; and

WHEREAS, the State of Illinois has offered to pay Sangamon County for this representation; and

WHEREAS, both Sangamon County and the State of Illinois benefit from the prosecution of tax crimes that occur in Sangamon County.

NOW, THEREFORE, BE IT RESOLVED by the Sangamon County Board on this 8th day of October, 2024, that the Sangamon County State's Attorney is hereby authorized to execute the contract attached hereto as Exhibit A concerning the State's Attorney's Office prosecuting tax crimes for the State of Illinois.

ATTEST:

Chairman, Sangamon County Board

County Clerk

STATE OF ILLINOIS
INTERGOVERNMENTAL AGREEMENT BETWEEN THE
ILLINOIS DEPARTMENT OF REVENUE AND THE
SANGAMON COUNTY STATE'S ATTORNEY'S OFFICE

This Intergovernmental Agreement ("Agreement") is entered into by and between the Illinois Department of Revenue ("Revenue") and the Sangamon County State's Attorney's Office ("SCSAO") pursuant to the Intergovernmental Cooperation Act, 5 ILCS 220/1, et seq. Revenue and the SCSAO are collectively referred to herein as "Parties," or individually as a "Party."

- I. Purpose. The Parties have a mutual interest in establishing an effective and efficient organizational and administrative structure to ensure intergovernmental cooperation and coordination of work. Employees of the SCSAO perform legal work that benefits Revenue, the SCSAO, and the State of Illinois as a whole. Such work directly advances the objectives, functions, goals, and policies of Revenue. Therefore, Revenue will reimburse SCSAO for the hourly expense of attorneys performing such work.

- II. Term and Termination.
 - A. This Agreement shall be effective as of December 1, 2024, and, unless otherwise terminated by one of the Parties as provided for in the Agreement, shall continue until June 30, 2026.
 - B. This Agreement may be terminated by either Party for any or no reason upon sixty (60) days' prior written notice to the other Party.
 - C. Nothing contained herein shall be construed as an agreement to perform any illegal act or any act not permitted to be performed by either Revenue or the SCSAO.
 - D. Nothing contained herein shall limit, alter, or amend either party's duties, rights or responsibilities as set out in the applicable state and federal statutes, laws, or regulations.

- III. Work Performed. This Agreement governs the provision of legal services of criminal tax litigation matters by SCSAO attorneys ("Attorneys") where criminal jurisdiction lies in Sangamon County, Seventh Judicial Circuit. SCSAO shall designate one or more Attorneys to provide criminal tax litigation services to Revenue. The assigned Attorney will work Revenue cases including the investigation and prosecution of the Revenue cases. For purposes of this Agreement, "Revenue cases" means investigations with Revenue Bureau of Criminal Investigation Agents of criminal violations of Illinois tax laws and those cases referred for prosecution to the SCSAO by Revenue. The Attorney shall keep a record of all time spent in the performance of Revenue cases under this Agreement to the nearest 1/4th of an hour. Prior to assigning an Attorney to



perform the above services, the SCSAO shall notify Revenue of its intent to assign an individual to perform the services described pursuant to this Agreement. Notification shall be in writing to Revenue's General Counsel and Bureau of Criminal Investigation Chief. SCSAO must receive confirmation from Revenue that sufficient funds are available and there is a need for the services prior to assigning an Attorney to provide services funded by this Agreement.

- IV. Reporting/Ethics. Each Attorney shall report to his or her assigned supervisors within the SCSAO. The SCSAO's Supervisor of Financial Crimes Unit will coordinate with Revenue's Bureau of Criminal Investigation Chief on the nature of the litigation work to be performed on behalf of Revenue. The Attorneys covered by this Agreement shall be employees of the SCSAO and subject to the personnel and office policies of the SCSAO.
- V. Compensation. SCSAO will bill Revenue monthly for hours worked by an Attorney on Revenue cases. The Attorney will keep a record of all time spent in the performance of Revenue cases under this Agreement. SCSAO will provide Revenue with a statement of hours worked, Attorney, rate, case/matter and a description of the work performed. Time shall be rounded to the nearest 1/4th of an hour. The rate shall not exceed \$85.00 per hour. Revenue will reimburse SCSAO up to \$103,000.00 during the term of this Agreement for hours worked by an Attorney on Revenue cases. Each Attorney's hourly rate shall be commensurate with each Attorney's qualifications and experience. No charges for services provided by support staff will be billed by SCSAO to Revenue.
- VI. Equipment Costs. The cost of any Electronic Data Processing equipment/computer equipment associated with the Attorneys work under this Agreement will be the responsibility of the SCSAO.
- VII. Litigation Expense and Travel Costs. Litigation expenses and travel costs of the Attorney will be the responsibility of the SCSAO. Revenue will not reimburse SCSAO for litigation expense or travel costs incurred by the Attorney for Revenue-related expenses necessary to the performance of the Attorney's duties.
- VIII. Auditing. This Agreement and all books, records and supporting documents related thereto shall be available for review or audit by Revenue, the Office of Executive Inspector General, the Illinois Auditor General and other state and federal agencies. The SCSAO agrees to cooperate with such reviews and audits. In the event that an audit results in a finding that funds were paid incorrectly for expenditures pursuant to this Agreement, the SCSAO shall cooperate with Revenue to effect reimbursement to Revenue.
- IX. Records. The SCSAO agrees to retain all financial and programmatic records, supporting documents, statistical records and other records relating to this Agreement

for a period of six (6) years. If any litigation, claim, or other action involving the records has been initiated prior to the expiration of the six (6) year period, the records shall be retained until completion of the action and resolution of all issues which arise from it or until the end of the six (6) year period, whichever is later.

X. Protection of Confidential Information.

A. The SCSAO and Revenue shall use information provided under this Agreement only for the purposes contemplated by this Agreement and shall maintain the confidentiality of information in accordance with all relevant state and federal laws.

B. When confidential information is exchanged or otherwise provided by the parties under this Agreement, the following rules shall apply: (i) the confidential nature of the information shall be preserved; (ii) the receiving party shall assure that proper steps shall be taken to safeguard the confidentiality of the information; and (iii) access to such information shall be limited to personnel who require the information to perform their duties or for whom access is permitted by statute.

XI. Nondiscrimination. The parties shall abide by all applicable federal and state constitutional provisions, laws regulations or orders that prohibit discrimination.

XII. Notices. Each party to this Agreement shall immediately notify the other of any litigation arising out of or related to the obligations contained in this Agreement. All written notices, requests and communications may be sent by regular mail, e-mail or facsimile to the addresses below. Either party may, at any time, give notice in writing to the other party of a change of name, address, or telephone or facsimile number.

To Revenue: Alan Jedlicka
Assistant General Counsel
Illinois Department of Revenue
101 W Jefferson St.
Springfield, Illinois 62702
Telephone: (217) 785-5383
Email: Alan.Jedlicka@Illinois.gov

To the SCSAO: John Milhiser
Sangamon County State's Attorney
Sangamon County States Attorney's Office
200 S. Ninth St., Room 402
Springfield, IL 62701

Telephone: (217) 753-6398
Email: john.milhiser@sangamonil.gov

Written notice as specified above shall be deemed given two (2) business days after being delivered or deposited in the U.S. mail, or upon facsimile or delivery if receipt is confirmed.

- XIII. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be considered to be one and the same agreement, binding on all Parties hereto, notwithstanding that all Parties are not signatories to the same counterpart. Duplicated signatures, signatures transmitted via facsimile, or signatures contained in a Portable Document Format (PDF) document shall be deemed original for all purposes.
- XIV. Prior Agreements. This Agreement replaces and supersedes any prior Intergovernmental Agreement entered between SCSAO and Revenue related to the subject matter of this Agreement.
- XV. Headings. Section and other headings contained in this Agreement are for reference purposes only and are not intended to describe, interpret, define or limit the scope, extent or intent of this Agreement or any provision hereof.
- XVI. Renewal. This Agreement may be renewed for additional periods by mutual consent of the Parties, expressed in writing and signed by the Parties.
- XVII. Amendments. This Agreement may be modified or amended at any time during its term by mutual consent of the Parties, expressed in writing and signed by the Parties.
- XVIII. Applicable Law and Severability. This Agreement shall be governed in all respects by the laws of the State of Illinois. If any provision of this Agreement is held or deemed to be, or is in fact, inoperative or unenforceable as applied in any particular case or in any jurisdiction or jurisdictions or in all cases because it conflicts with my other provision or provisions hereof or any constitution, statute, ordinance, rule of law or public policy, or for any reason, such circumstance shall not have the effect of rendering any other provision or provisions contained herein invalid, inoperative or unenforceable to any extent whatsoever. The invalidity of any one or more phrases, sentences, clauses, or sections contained in this Agreement shall not affect the remaining portions of this Agreement or any part thereof. In the event that this Agreement is determined to be invalid by a court of competent jurisdiction, it shall be terminated immediately.
- XIX. No Personal Liability. No member, official, director, employee or agent of either Party shall be individually or personally liable in connection with this Agreement.

- XX. Assignment: Binding Effect. This Agreement, or any portion thereof, shall not be assigned by any of the Parties. This Agreement shall inure to the benefit of, and shall be binding upon, the Parties and their respective successors and permitted assigns. In the event that an agency which is a party to this Agreement is reorganized pursuant to 15 ILCS 15/1, this Agreement shall be binding upon any successor agency or reorganized agency.
- XXI. Precedence. In the event there is a conflict between this Agreement and any of the attachments hereto, this Agreement shall control. In the event there is a conflict between this Agreement and relevant statute(s) or Administrative Rule(s), the relevant statute(s) or rule(s) shall control.
- XXII. Availability of Appropriations. This Agreement is subject to the availability of appropriations by the Illinois General Assembly. The obligations herein shall cease immediately, without penalty or further payment being required, in any year for which the General Assembly fails to make an appropriation or appropriations sufficient to pay such obligations. When either party becomes aware of the failure of funding, it shall give notice of such termination as soon as practicable. All obligations to perform shall cease upon notice of the lack of appropriated funds.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their duly authorized representatives.

ILLINOIS DEPARTMENT
OF REVENUE

SANGAMON COUNTY STATE'S
ATTORNEY'S OFFICE

David Harris
Director, Illinois Department
of Revenue

John Milhiser
Sangamon County State's Attorney

Date: _____

Date: _____