

# SB2217



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

SB2217

Introduced 6/15/2017, by Sen. William E. Brady

#### SYNOPSIS AS INTRODUCED:

See Index

Creates the FY2017 and FY2018 Budget Implementation Act. Amends various Acts to make the changes in State programs necessary to implement the FY2017 and FY2018 budgets. Provides that certain provisions in Article 55 are dependent on the enactment of Senate Bill 9. Effective immediately.

LRB100 13147 JWD 27539 b

A BILL FOR

1 AN ACT concerning budget implementation.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 ARTICLE 1. SHORT TITLE; PURPOSE

5 Section 1-1. Short title. This Act may be cited as the  
6 FY2017 and FY2018 Budget Implementation Act.

7 Section 1-5. Purpose. It is the purpose of this Act to make  
8 changes in State programs that are necessary to implement the  
9 budget for Fiscal Years 2017 and 2018.

10 ARTICLE 5. AMENDATORY PROVISIONS

11 Section 5-2. The State Budget Law of the Civil  
12 Administrative Code of Illinois is amended by adding Section  
13 50-40 as follows:

14 (15 ILCS 20/50-40 new)

15 Sec. 50-40. General funds defined. "General funds" or  
16 "State general funds" means the General Revenue Fund, the  
17 Common School Fund, the General Revenue Common School Special  
18 Account Fund, the Education Assistance Fund, the Fund for the  
19 Advancement of Education, the Commitment to Human Services

1 Fund, and the Budget Stabilization Fund.

2 Section 5-3. The Renewable Energy, Energy Efficiency, and  
3 Coal Resources Development Law of 1997 is amended by changing  
4 Section 6-5 as follows:

5 (20 ILCS 687/6-5)

6 (Section scheduled to be repealed on December 31, 2020)

7 Sec. 6-5. Infrastructure Development ~~Renewable Energy~~  
8 ~~Resources~~ and Coal Technology Development Assistance Charge.

9 (a) Notwithstanding the provisions of Section 16-111 of the  
10 Public Utilities Act but subject to subsection (e) of this  
11 Section, each public utility, electric cooperative, as defined  
12 in Section 3.4 of the Electric Supplier Act, and municipal  
13 utility, as referenced in Section 3-105 of the Public Utilities  
14 Act, that is engaged in the delivery of electricity or the  
15 distribution of natural gas within the State of Illinois shall,  
16 effective January 1, 1998, assess each of its customer accounts  
17 a monthly Infrastructure Development ~~Renewable Energy~~  
18 ~~Resources~~ and Coal Technology Development Assistance Charge.  
19 The delivering public utility, municipal electric or gas  
20 utility, or electric or gas cooperative for a self-assessing  
21 purchaser remains subject to the collection of the fee imposed  
22 by this Section. The monthly charge shall be as follows:

23 (1) \$0.05 per month on each account for residential  
24 electric service as defined in Section 13 of the Energy

1 Assistance Act;

2 (2) \$0.05 per month on each account for residential gas  
3 service as defined in Section 13 of the Energy Assistance  
4 Act;

5 (3) \$0.50 per month on each account for nonresidential  
6 electric service, as defined in Section 13 of the Energy  
7 Assistance Act, which had less than 10 megawatts of peak  
8 demand during the previous calendar year;

9 (4) \$0.50 per month on each account for nonresidential  
10 gas service, as defined in Section 13 of the Energy  
11 Assistance Act, which had distributed to it less than  
12 4,000,000 therms of gas during the previous calendar year;

13 (5) \$37.50 per month on each account for nonresidential  
14 electric service, as defined in Section 13 of the Energy  
15 Assistance Act, which had 10 megawatts or greater of peak  
16 demand during the previous calendar year; and

17 (6) \$37.50 per month on each account for nonresidential  
18 gas service, as defined in Section 13 of the Energy  
19 Assistance Act, which had 4,000,000 or more therms of gas  
20 distributed to it during the previous calendar year.

21 (b) The Infrastructure Development ~~Renewable Energy~~  
22 ~~Resources~~ and Coal Technology Development Assistance Charge  
23 assessed by electric and gas public utilities shall be  
24 considered a charge for public utility service.

25 (c) Fifty percent of the moneys collected pursuant to this  
26 Section shall be deposited in the Lead Poisoning Screening,

1 ~~Prevention, and Abatement Renewable Energy Resources Trust~~  
2 Fund by the Department of Revenue. The remaining 50 percent of  
3 the moneys collected pursuant to this Section shall be  
4 deposited in the Coal Technology Development Assistance Fund by  
5 the Department of Revenue for the exclusive purposes of (1)  
6 capturing or sequestering carbon emissions produced by coal  
7 combustion; (2) supporting research on the capture and  
8 sequestration of carbon emissions produced by coal combustion;  
9 and (3) improving coal miner safety.

10 (d) By the 20th day of the month following the month in  
11 which the charges imposed by this Section were collected, each  
12 utility and alternative retail electric supplier collecting  
13 charges pursuant to this Section shall remit to the Department  
14 of Revenue for deposit in the Lead Poisoning Screening,  
15 ~~Prevention, and Abatement Renewable Energy Resources Trust~~  
16 Fund and the Coal Technology Development Assistance Fund all  
17 moneys received as payment of the charge provided for in this  
18 Section on a return prescribed and furnished by the Department  
19 of Revenue showing such information as the Department of  
20 Revenue may reasonably require.

21 (e) The charges imposed by this Section shall only apply to  
22 customers of municipal electric or gas utilities and electric  
23 or gas cooperatives if the municipal electric or gas utility or  
24 electric or gas cooperative makes an affirmative decision to  
25 impose the charge. If a municipal electric or gas utility or an  
26 electric or gas cooperative makes an affirmative decision to

1 impose the charge provided by this Section, the municipal  
2 electric or gas utility or electric or gas cooperative shall  
3 inform the Department of Revenue in writing of such decision  
4 when it begins to impose the charge. If a municipal electric or  
5 gas utility or electric or gas cooperative does not assess this  
6 charge, its customers shall not be eligible for the Renewable  
7 Energy Resources Program.

8 (f) The Department of Revenue may establish such rules as  
9 it deems necessary to implement this Section.

10 (Source: P.A. 95-481, eff. 8-28-07.)

11 Section 5-5. The Military Code of Illinois is amended by  
12 changing Section 22-3 as follows:

13 (20 ILCS 1805/22-3) (from Ch. 129, par. 220.22-3)

14 Sec. 22-3. All monies received from the sale of Illinois  
15 National Guard facilities and lands pursuant to authority  
16 contained in Section 22-2, all monies received from the  
17 transfer or exchange of any realty under the control of the  
18 Department pursuant to authority contained in Section 22-5, and  
19 all funds received from the Federal government under terms of  
20 the Federal Master Cooperative Agreement related to  
21 constructing and maintaining real property between the  
22 Department of Military Affairs and the United States Property  
23 and Fiscal Officer for Illinois shall be paid into the State  
24 Treasury without delay and shall be deposited ~~covered~~ into a

1 special fund to be known as the Illinois National Guard  
2 Construction Fund. The monies in this fund shall be used  
3 exclusively by the Adjutant General for the purpose of  
4 acquiring building sites, ~~and~~ constructing new facilities,  
5 rehabilitating existing facilities, and making other capital  
6 improvements. The provisions directing the distributions from  
7 the Illinois National Guard Construction Fund provided for in  
8 this Section shall constitute an irrevocable and continuing  
9 appropriation of all amounts as provided herein. The State  
10 Treasurer and State Comptroller are hereby authorized and  
11 directed to make distributions as provided in this Section.  
12 ~~Expenditures from this fund shall be subject to appropriation~~  
13 ~~by the General Assembly and written release by the Governor.~~

14 (Source: P.A. 97-764, eff. 7-6-12.)

15 (20 ILCS 1805/22-6 rep.)

16 Section 5-10. The Military Code of Illinois is amended by  
17 repealing Section 22-6.

18 Section 5-12. The Balanced Budget Note Act is amended by  
19 changing Section 5 as follows:

20 (25 ILCS 80/5) (from Ch. 63, par. 42.93-5)

21 Sec. 5. Supplemental Appropriation Bill Defined. For  
22 purposes of this Act, "supplemental appropriation bill" means  
23 any appropriation bill that is (a) introduced or amended

1 (including any changes to legislation by means of the  
2 submission of a conference committee report) on or after July 1  
3 of a fiscal year and (b) proposes (as introduced or as amended  
4 as the case may be) to authorize, increase, decrease, or  
5 reallocate any general funds appropriation for that same fiscal  
6 year. For purposes of this Section, "general funds" has the  
7 meaning provided in Section 50-40 of the State Budget Law. ~~The~~  
8 ~~general funds consist of the General Revenue Fund, the Common~~  
9 ~~School Fund, the General Revenue Common School Special Account~~  
10 ~~Fund, and the Education Assistance Fund.~~

11 (Source: P.A. 87-688.)

12 Section 5-13. The General Assembly Compensation Act is  
13 amended by changing Section 1 as follows:

14 (25 ILCS 115/1) (from Ch. 63, par. 14)

15 Sec. 1. Each member of the General Assembly shall receive  
16 an annual salary of \$28,000 or as set by the Compensation  
17 Review Board, whichever is greater. The following named  
18 officers, committee chairmen and committee minority spokesmen  
19 shall receive additional amounts per year for their services as  
20 such officers, committee chairmen and committee minority  
21 spokesmen respectively, as set by the Compensation Review Board  
22 or, as follows, whichever is greater: Beginning the second  
23 Wednesday in January 1989, the Speaker and the minority leader  
24 of the House of Representatives and the President and the



1 minority leader of the Senate, \$16,000 each; the majority  
2 leader in the House of Representatives \$13,500; 6 assistant  
3 majority leaders and 5 assistant minority leaders in the  
4 Senate, \$12,000 each; 6 assistant majority leaders and 6  
5 assistant minority leaders in the House of Representatives,  
6 \$10,500 each; 2 Deputy Majority leaders in the House of  
7 Representatives \$11,500 each; and 2 Deputy Minority leaders in  
8 the House of Representatives, \$11,500 each; the majority caucus  
9 chairman and minority caucus chairman in the Senate, \$12,000  
10 each; and beginning the second Wednesday in January, 1989, the  
11 majority conference chairman and the minority conference  
12 chairman in the House of Representatives, \$10,500 each;  
13 beginning the second Wednesday in January, 1989, the chairman  
14 and minority spokesman of each standing committee of the  
15 Senate, except the Rules Committee, the Committee on  
16 Committees, and the Committee on Assignment of Bills, \$6,000  
17 each; and beginning the second Wednesday in January, 1989, the  
18 chairman and minority spokesman of each standing and select  
19 committee of the House of Representatives, \$6,000 each. A  
20 member who serves in more than one position as an officer,  
21 committee chairman, or committee minority spokesman shall  
22 receive only one additional amount based on the position paying  
23 the highest additional amount. The compensation provided for in  
24 this Section to be paid per year to members of the General  
25 Assembly, including the additional sums payable per year to  
26 officers of the General Assembly shall be paid in 12 equal

1 monthly installments. The first such installment is payable on  
2 January 31, 1977. All subsequent equal monthly installments are  
3 payable on the last working day of the month. A member who has  
4 held office any part of a month is entitled to compensation for  
5 an entire month.

6 Mileage shall be paid at the rate of 20 cents per mile  
7 before January 9, 1985, and at the mileage allowance rate in  
8 effect under regulations promulgated pursuant to 5 U.S.C.  
9 5707(b)(2) beginning January 9, 1985, for the number of actual  
10 highway miles necessarily and conveniently traveled by the most  
11 feasible route to be present upon convening of the sessions of  
12 the General Assembly by such member in each and every trip  
13 during each session in going to and returning from the seat of  
14 government, to be computed by the Comptroller. A member  
15 traveling by public transportation for such purposes, however,  
16 shall be paid his actual cost of that transportation instead of  
17 on the mileage rate if his cost of public transportation  
18 exceeds the amount to which he would be entitled on a mileage  
19 basis. No member may be paid, whether on a mileage basis or for  
20 actual costs of public transportation, for more than one such  
21 trip for each week the General Assembly is actually in session.  
22 Each member shall also receive an allowance of \$36 per day for  
23 lodging and meals while in attendance at sessions of the  
24 General Assembly before January 9, 1985; beginning January 9,  
25 1985, such food and lodging allowance shall be equal to the  
26 amount per day permitted to be deducted for such expenses under

1 the Internal Revenue Code; however, beginning May 31, 1995, no  
2 allowance for food and lodging while in attendance at sessions  
3 is authorized for periods of time after the last day in May of  
4 each calendar year, except (i) if the General Assembly is  
5 convened in special session by either the Governor or the  
6 presiding officers of both houses, as provided by subsection  
7 (b) of Section 5 of Article IV of the Illinois Constitution or  
8 (ii) if the General Assembly is convened to consider bills  
9 vetoed, item vetoed, reduced, or returned with specific  
10 recommendations for change by the Governor as provided in  
11 Section 9 of Article IV of the Illinois Constitution. For  
12 fiscal year 2011 and for session days in fiscal years 2012,  
13 2013, 2014, 2015, 2016, ~~and~~ 2017, and 2018 only (i) the  
14 allowance for lodging and meals is \$111 per day and (ii)  
15 mileage for automobile travel shall be reimbursed at a rate of  
16 \$0.39 per mile.

17 Notwithstanding any other provision of law to the contrary,  
18 beginning in fiscal year 2012, travel reimbursement for General  
19 Assembly members on non-session days shall be calculated using  
20 the guidelines set forth by the Legislative Travel Control  
21 Board, except that fiscal year 2012, 2013, 2014, 2015, 2016,  
22 ~~and~~ 2017, and 2018 mileage reimbursement is set at a rate of  
23 \$0.39 per mile.

24 If a member dies having received only a portion of the  
25 amount payable as compensation, the unpaid balance shall be  
26 paid to the surviving spouse of such member, or, if there be

1 none, to the estate of such member.

2 (Source: P.A. 98-30, eff. 6-24-13; 98-682, eff. 6-30-14;  
3 99-355, eff. 8-13-15; 99-523, eff. 6-30-16.)

4 Section 5-14. The Compensation Review Act is amended by  
5 adding Section 6.5 as follows:

6 (25 ILCS 120/6.5 new)

7 Sec. 6.5. FY18 COLAs prohibited. Notwithstanding any  
8 former or current provision of this Act, any other law, any  
9 report of the Compensation Review Board, or any resolution of  
10 the General Assembly to the contrary, members of the General  
11 Assembly, State's attorneys, other than the county supplement,  
12 elected executive branch constitutional officers of State  
13 government, and persons in certain appointed offices of State  
14 government, including the membership of State departments,  
15 agencies, boards, and commissions, whose annual compensation  
16 previously was recommended or determined by the Compensation  
17 Review Board, are prohibited from receiving and shall not  
18 receive any increase in compensation that would otherwise apply  
19 based on a cost of living adjustment, as authorized by Senate  
20 Joint Resolution 192 of the 86th General Assembly, for or  
21 during the fiscal year beginning July 1, 2017.

22 Section 5-15. The State Finance Act is amended by changing  
23 Sections 5.857, 6t, 6z-30, 6z-32, 6z-45, 6z-51, 6z-52, 6z-100,

1 8.3, 8.11, 8.25e, 8g, 8g-1, 13.2, and 25 and by adding Sections  
2 8.52, 50, and 51 as follows:

3 (30 ILCS 105/5.857)

4 (Section scheduled to be repealed on July 1, 2017)

5 Sec. 5.857. The Capital Development Board Revolving Fund.  
6 This Section is repealed July 1, 2018 ~~2017~~.

7 (Source: P.A. 98-674, eff. 6-30-14; 99-78, eff. 7-20-15;  
8 99-523, eff. 6-30-16.)

9 (30 ILCS 105/6t) (from Ch. 127, par. 142t)

10 Sec. 6t. The Capital Development Board Contributory Trust  
11 Fund is created and there shall be paid into the Capital  
12 Development Board Contributory Trust Fund the monies  
13 contributed by and received from Public Community College  
14 Districts, Elementary, Secondary, and Unit School Districts,  
15 and Vocational Education Facilities, provided, however, no  
16 monies shall be required from a participating Public Community  
17 College District, Elementary, Secondary, or Unit School  
18 District, or Vocational Education Facility more than 30 days  
19 prior to anticipated need under the particular contract for the  
20 Public Community College District, Elementary, Secondary, or  
21 Unit School District, or Vocational Education Facility. No  
22 monies in any fund in the State Treasury, nor any funds under  
23 the control or beneficial control of any state agency,  
24 university, college, department, commission, board or any

1 other unit of state government shall be deposited, paid into,  
2 or by any other means caused to be placed into the Capital  
3 Development Board Contributory Trust Fund, except for federal  
4 funds, bid bond forfeitures, and insurance proceeds as provided  
5 for below.

6 Except as provided in Section 22-3 of the Military Code of  
7 Illinois, there ~~There~~ shall be paid into the Capital  
8 Development Board Contributory Trust Fund all federal funds to  
9 be utilized for the construction of capital projects under the  
10 jurisdiction of the Capital Development Board, and all proceeds  
11 resulting from such federal funds. All such funds shall be  
12 remitted to the Capital Development Board within 10 working  
13 days of their receipt by the receiving authority.

14 There shall also be paid into this Fund all monies  
15 designated as gifts, donations or charitable contributions  
16 which may be contributed by an individual or entity, whether  
17 public or private, for a specific capital improvement project.

18 There shall also be paid into this Fund all proceeds from  
19 bid bond forfeitures in connection with any project formally  
20 bid and awarded by the Capital Development Board.

21 There shall also be paid into this Fund all builders risk  
22 insurance policy proceeds and all other funds recovered from  
23 contractors, sureties, architects, material suppliers or other  
24 persons contracting with the Capital Development Board for  
25 capital improvement projects which are received by way of  
26 reimbursement for losses resulting from destruction of or

1 damage to capital improvement projects while under  
2 construction by the Capital Development Board or received by  
3 way of settlement agreement or court order.

4 The monies in the Capital Development Board Contributory  
5 Trust Fund shall be expended only for actual contracts let, and  
6 then only for the specific project for which funds were  
7 received in accordance with the judgment of the Capital  
8 Development Board, compatible with the duties and obligations  
9 of the Capital Development Board in furtherance of the specific  
10 capital improvement for which such funds were received.  
11 Contributions, insured-loss reimbursements or other funds  
12 received as damages through settlement or judgement for damage,  
13 destruction or loss of capital improvement projects shall be  
14 expended for the repair of such projects; or if the projects  
15 have been or are being repaired before receipt of the funds,  
16 the funds may be used to repair other such capital improvement  
17 projects. Any funds not expended for a project within 36 months  
18 after the date received shall be paid into the General  
19 Obligation Bond Retirement and Interest Fund.

20 Contributions or insured-loss reimbursements not expended  
21 in furtherance of the project for which they were received  
22 within 36 months of the date received, shall be returned to the  
23 contributing party. Proceeds from builders risk insurance  
24 shall be expended only for the amelioration of damage arising  
25 from the incident for which the proceeds were paid to the State  
26 or the Capital Development Board Contributory Trust Fund. Any

1 residual amounts remaining after the completion of such  
2 repairs, renovation, reconstruction or other work necessary to  
3 restore the capital improvement project to acceptable  
4 condition shall be returned to the proper fund or entity  
5 financing or contributing towards the cost of the capital  
6 improvement project. Such returns shall be made in amounts  
7 proportionate to the contributions made in furtherance of the  
8 project.

9 Any monies received as a gift, donation or charitable  
10 contribution for a specific capital improvement which have not  
11 been expended in furtherance of that project shall be returned  
12 to the contributing party after completion of the project or if  
13 the legislature fails to authorize the capital improvement.

14 Except as provided in Section 22-3 of the Military Code of  
15 Illinois, the ~~The~~ unused portion of any federal funds received  
16 for a capital improvement project which are not contributed,  
17 upon its completion, towards the cost of the project, shall  
18 remain in the Capital Development Board Contributory Trust Fund  
19 and shall be used for capital projects and for no other  
20 purpose, subject to appropriation and as directed by the  
21 Capital Development Board.

22 (Source: P.A. 97-792, eff. 1-1-13.)

23 (30 ILCS 105/6z-30)

24 Sec. 6z-30. University of Illinois Hospital Services Fund.

25 (a) The University of Illinois Hospital Services Fund is



1 created as a special fund in the State Treasury. The following  
2 moneys shall be deposited into the Fund:

3 (1) As soon as possible after the beginning of fiscal  
4 year 2010, and in no event later than July 30, the State  
5 Comptroller and the State Treasurer shall automatically  
6 transfer \$30,000,000 from the General Revenue Fund to the  
7 University of Illinois Hospital Services Fund.

8 (1.5) Starting in fiscal year 2011 and continuing  
9 through fiscal year 2017, as soon as possible after the  
10 beginning of each fiscal year, and in no event later than  
11 July 30, the State Comptroller and the State Treasurer  
12 shall automatically transfer \$45,000,000 from the General  
13 Revenue Fund to the University of Illinois Hospital  
14 Services Fund; except that, in fiscal year 2012 only, the  
15 State Comptroller and the State Treasurer shall transfer  
16 \$90,000,000 from the General Revenue Fund to the University  
17 of Illinois Hospital Services Fund under this paragraph,  
18 and, in fiscal year 2013 only, the State Comptroller and  
19 the State Treasurer shall transfer no amounts from the  
20 General Revenue Fund to the University of Illinois Hospital  
21 Services Fund under this paragraph.

22 (1.7) Starting in fiscal year 2018, at the direction of  
23 and upon notification from the Director of Healthcare and  
24 Family Services, the State Comptroller shall direct and the  
25 State Treasurer shall transfer amounts not exceeding a  
26 total of \$45,000,000 from the General Revenue Fund to the

1       University of Illinois Hospital Services Fund in each  
2       fiscal year.

3           (2) All intergovernmental transfer payments to the  
4       Department of Healthcare and Family Services by the  
5       University of Illinois made pursuant to an  
6       intergovernmental agreement under subsection (b) or (c) of  
7       Section 5A-3 of the Illinois Public Aid Code.

8           (3) All federal matching funds received by the  
9       Department of Healthcare and Family Services (formerly  
10      Illinois Department of Public Aid) as a result of  
11      expenditures made by the Department that are attributable  
12      to moneys that were deposited in the Fund.

13          (4) All other moneys received for the Fund from any  
14      other source, including interest earned thereon.

15          (b) Moneys in the fund may be used by the Department of  
16      Healthcare and Family Services, subject to appropriation and to  
17      an interagency agreement between that Department and the Board  
18      of Trustees of the University of Illinois, to reimburse the  
19      University of Illinois Hospital for hospital and pharmacy  
20      services, to reimburse practitioners who are employed by the  
21      University of Illinois, to reimburse other health care  
22      facilities and health plans operated by the University of  
23      Illinois, and to pass through to the University of Illinois  
24      federal financial participation earned by the State as a result  
25      of expenditures made by the University of Illinois.

26          (c) (Blank).

1 (Source: P.A. 97-732, eff. 6-30-12; 98-651, eff. 6-16-14.)

2 (30 ILCS 105/6z-32)

3 Sec. 6z-32. Partners for Planning and Conservation.

4 (a) The Partners for Conservation Fund (formerly known as  
5 the Conservation 2000 Fund) and the Partners for Conservation  
6 Projects Fund (formerly known as the Conservation 2000 Projects  
7 Fund) are created as special funds in the State Treasury. These  
8 funds shall be used to establish a comprehensive program to  
9 protect Illinois' natural resources through cooperative  
10 partnerships between State government and public and private  
11 landowners. Moneys in these Funds may be used, subject to  
12 appropriation, by the Department of Natural Resources,  
13 Environmental Protection Agency, and the Department of  
14 Agriculture for purposes relating to natural resource  
15 protection, planning, recreation, tourism, and compatible  
16 agricultural and economic development activities. Without  
17 limiting these general purposes, moneys in these Funds may be  
18 used, subject to appropriation, for the following specific  
19 purposes:

20 (1) To foster sustainable agriculture practices and  
21 control soil erosion and sedimentation, including grants  
22 to Soil and Water Conservation Districts for conservation  
23 practice cost-share grants and for personnel, educational,  
24 and administrative expenses.

25 (2) To establish and protect a system of ecosystems in

1 public and private ownership through conservation  
2 easements, incentives to public and private landowners,  
3 natural resource restoration and preservation, water  
4 quality protection and improvement, land use and watershed  
5 planning, technical assistance and grants, and land  
6 acquisition provided these mechanisms are all voluntary on  
7 the part of the landowner and do not involve the use of  
8 eminent domain.

9 (3) To develop a systematic and long-term program to  
10 effectively measure and monitor natural resources and  
11 ecological conditions through investments in technology  
12 and involvement of scientific experts.

13 (4) To initiate strategies to enhance, use, and  
14 maintain Illinois' inland lakes through education,  
15 technical assistance, research, and financial incentives.

16 (5) To partner with private landowners and with units  
17 of State, federal, and local government and with  
18 not-for-profit organizations in order to integrate State  
19 and federal programs with Illinois' natural resource  
20 protection and restoration efforts and to meet  
21 requirements to obtain federal and other funds for  
22 conservation or protection of natural resources.

23 (b) The State Comptroller and State Treasurer shall  
24 automatically transfer on the last day of each month, beginning  
25 on September 30, 1995 and ending on June 30, 2021, from the  
26 General Revenue Fund to the Partners for Conservation Fund, an

1 amount equal to 1/10 of the amount set forth below in fiscal  
 2 year 1996 and an amount equal to 1/12 of the amount set forth  
 3 below in each of the other specified fiscal years:

4 Fiscal Year	Amount
5 1996	\$ 3,500,000
6 1997	\$ 9,000,000
7 1998	\$10,000,000
8 1999	\$11,000,000
9 2000	\$12,500,000
10 2001 through 2004	\$14,000,000
11 2005	\$7,000,000
12 2006	\$11,000,000
13 2007	\$0
14 2008 through 2011 .....	\$14,000,000
15 2012	\$12,200,000
16 2013 through <u>2017</u> <del>2021</del> .....	\$14,000,000
17 <u>2018</u>	<u>\$1,500,000</u>
18 <u>2019 through 2021</u>	<u>\$14,000,000</u>

19 (c) Notwithstanding any other provision of law to the  
 20 contrary and in addition to any other transfers that may be  
 21 provided for by law, on the last day of each month beginning on  
 22 July 31, 2006 and ending on June 30, 2007, or as soon  
 23 thereafter as may be practical, the State Comptroller shall  
 24 direct and the State Treasurer shall transfer \$1,000,000 from  
 25 the Open Space Lands Acquisition and Development Fund to the  
 26 Conservation 2000 Fund.

1 (d) There shall be deposited into the Partners for  
2 Conservation Projects Fund such bond proceeds and other moneys  
3 as may, from time to time, be provided by law.

4 (Source: P.A. 97-641, eff. 12-19-11.)

5 (30 ILCS 105/6z-45)

6 Sec. 6z-45. The School Infrastructure Fund.

7 (a) The School Infrastructure Fund is created as a special  
8 fund in the State Treasury.

9 In addition to any other deposits authorized by law,  
10 beginning January 1, 2000, on the first day of each month, or  
11 as soon thereafter as may be practical, the State Treasurer and  
12 State Comptroller shall transfer the sum of \$5,000,000 from the  
13 General Revenue Fund to the School Infrastructure Fund, except  
14 that, notwithstanding any other provision of law, and in  
15 addition to any other transfers that may be provided for by  
16 law, before June 30, 2012, the Comptroller and the Treasurer  
17 shall transfer \$45,000,000 from the General Revenue Fund into  
18 the School Infrastructure Fund, and, for fiscal year 2013 only,  
19 the Treasurer and the Comptroller shall transfer \$1,250,000  
20 from the General Revenue Fund to the School Infrastructure Fund  
21 on the first day of each month; provided, however, that no such  
22 transfers shall be made from July 1, 2001 through June 30,  
23 2003.

24 (a-5) Money in the School Infrastructure Fund may be used  
25 to pay the expenses of the State Board of Education, the

1 Governor's Office of Management and Budget, and the Capital  
2 Development Board in administering programs under the School  
3 Construction Law, the total expenses not to exceed \$1,315,000  
4 in any fiscal year.

5 (b) Subject to the transfer provisions set forth below,  
6 money in the School Infrastructure Fund shall, if and when the  
7 State of Illinois incurs any bonded indebtedness for the  
8 construction of school improvements under subsection (e) of  
9 Section 5 of the General Obligation Bond Act ~~the School~~  
10 ~~Construction Law~~, be set aside and used for the purpose of  
11 paying and discharging annually the principal and interest on  
12 that bonded indebtedness then due and payable, and for no other  
13 purpose.

14 In addition to other transfers to the General Obligation  
15 Bond Retirement and Interest Fund made pursuant to Section 15  
16 of the General Obligation Bond Act, upon each delivery of bonds  
17 issued for construction of school improvements under the School  
18 Construction Law, the State Comptroller shall compute and  
19 certify to the State Treasurer the total amount of principal  
20 of, interest on, and premium, if any, on such bonds during the  
21 then current and each succeeding fiscal year. With respect to  
22 the interest payable on variable rate bonds, such  
23 certifications shall be calculated at the maximum rate of  
24 interest that may be payable during the fiscal year, after  
25 taking into account any credits permitted in the related  
26 indenture or other instrument against the amount of such

1 interest required to be appropriated for that period.

2 On or before the last day of each month, the State  
3 Treasurer and State Comptroller shall transfer from the School  
4 Infrastructure Fund to the General Obligation Bond Retirement  
5 and Interest Fund an amount sufficient to pay the aggregate of  
6 the principal of, interest on, and premium, if any, on the  
7 bonds payable on their next payment date, divided by the number  
8 of monthly transfers occurring between the last previous  
9 payment date (or the delivery date if no payment date has yet  
10 occurred) and the next succeeding payment date. Interest  
11 payable on variable rate bonds shall be calculated at the  
12 maximum rate of interest that may be payable for the relevant  
13 period, after taking into account any credits permitted in the  
14 related indenture or other instrument against the amount of  
15 such interest required to be appropriated for that period.  
16 Interest for which moneys have already been deposited into the  
17 capitalized interest account within the General Obligation  
18 Bond Retirement and Interest Fund shall not be included in the  
19 calculation of the amounts to be transferred under this  
20 subsection. Beginning July 1, 2017 through June 30, 2020, no  
21 transfers shall be required under this subsection (b) from the  
22 School Infrastructure Fund to the General Obligation Bond  
23 Retirement and Interest Fund.

24 (b-5) The money deposited into the School Infrastructure  
25 Fund from transfers pursuant to subsections (c-30) and (c-35)  
26 of Section 13 of the Riverboat Gambling Act shall be applied,



1 without further direction, as provided in subsection (b-3) of  
2 Section 5-35 of the School Construction Law.

3 (c) The surplus, if any, in the School Infrastructure Fund  
4 after payments made pursuant to subsections (a-5), (b), and  
5 (b-5) of this Section shall, subject to appropriation, be used  
6 as follows:

7 First - to make 3 payments to the School Technology  
8 Revolving Loan Fund as follows:

9 Transfer of \$30,000,000 in fiscal year 1999;

10 Transfer of \$20,000,000 in fiscal year 2000; and

11 Transfer of \$10,000,000 in fiscal year 2001.

12 ~~Second - to pay the expenses of the State Board of~~  
13 ~~Education and the Capital Development Board in administering~~  
14 ~~programs under the School Construction Law, the total expenses~~  
15 ~~not to exceed \$1,200,000 in any fiscal year.~~

16 Second ~~Third~~ - to pay any amounts due for grants for school  
17 construction projects and debt service under the School  
18 Construction Law.

19 Third ~~Fourth~~ - to pay any amounts due for grants for school  
20 maintenance projects under the School Construction Law.

21 (Source: P.A. 97-732, eff. 6-30-12; 98-18, eff. 6-7-13.)

22 (30 ILCS 105/6z-51)

23 Sec. 6z-51. Budget Stabilization Fund.

24 (a) The Budget Stabilization Fund, a special fund in the  
25 State Treasury, shall consist of moneys appropriated or

1 transferred to that Fund, as provided in Section 6z-43 and as  
2 otherwise provided by law. All earnings on Budget Stabilization  
3 Fund investments shall be deposited into that Fund.

4 (b) The State Comptroller may direct the State Treasurer to  
5 transfer moneys from the Budget Stabilization Fund to the  
6 General Revenue Fund in order to meet cash flow deficits  
7 resulting from timing variations between disbursements and the  
8 receipt of funds within a fiscal year. Any moneys so borrowed  
9 in any fiscal year other than Fiscal Year 2011 shall be repaid  
10 by June 30 of the fiscal year in which they were borrowed. Any  
11 moneys so borrowed in Fiscal Year 2011 shall be repaid no later  
12 than July 15, 2011.

13 (c) During Fiscal Years ~~Year~~ 2017 and 2018 only, amounts  
14 may be expended from the Budget Stabilization Fund only  
15 pursuant to specific authorization by appropriation. Any  
16 moneys expended pursuant to appropriation shall not be subject  
17 to repayment.

18 (Source: P.A. 99-523, eff. 6-30-16.)

19 (30 ILCS 105/6z-52)

20 Sec. 6z-52. Drug Rebate Fund.

21 (a) There is created in the State Treasury a special fund  
22 to be known as the Drug Rebate Fund.

23 (b) The Fund is created for the purpose of receiving and  
24 disbursing moneys in accordance with this Section.  
25 Disbursements from the Fund shall be made, subject to

1 appropriation, only as follows:

2 (1) For payments for reimbursement or coverage for  
3 prescription drugs and other pharmacy products provided to  
4 a recipient of medical assistance under the Illinois Public  
5 Aid Code, the Children's Health Insurance Program Act, the  
6 Covering ALL KIDS Health Insurance Act, and the Veterans'  
7 Health Insurance Program Act of 2008.

8 (1.5) For payments to managed care organizations as  
9 defined in Section 5-30.1 of the Illinois Public Aid Code.

10 (2) For reimbursement of moneys collected by the  
11 Department of Healthcare and Family Services (formerly  
12 Illinois Department of Public Aid) through error or  
13 mistake.

14 (3) For payments of any amounts that are reimbursable  
15 to the federal government resulting from a payment into  
16 this Fund.

17 (4) For payments of operational and administrative  
18 expenses related to providing and managing coverage for  
19 prescription drugs and other pharmacy products provided to  
20 a recipient of medical assistance under the Illinois Public  
21 Aid Code, the Children's Health Insurance Program Act, the  
22 Covering ALL KIDS Health Insurance Act, and the Veterans'  
23 Health Insurance Program Act of 2008, ~~and the Senior~~  
24 ~~Citizens and Disabled Persons Property Tax Relief and~~  
25 ~~Pharmaceutical Assistance Act.~~

26 (c) The Fund shall consist of the following:

1           (1) Upon notification from the Director of Healthcare  
2           and Family Services, the Comptroller shall direct and the  
3           Treasurer shall transfer the net State share (disregarding  
4           the reduction in net State share attributable to the  
5           American Recovery and Reinvestment Act of 2009 or any other  
6           federal economic stimulus program) of all moneys received  
7           by the Department of Healthcare and Family Services  
8           (formerly Illinois Department of Public Aid) from drug  
9           rebate agreements with pharmaceutical manufacturers  
10          pursuant to Title XIX of the federal Social Security Act,  
11          including any portion of the balance in the Public Aid  
12          Recoveries Trust Fund on July 1, 2001 that is attributable  
13          to such receipts.

14          (2) All federal matching funds received by the Illinois  
15          Department as a result of expenditures made by the  
16          Department that are attributable to moneys deposited in the  
17          Fund.

18          (3) Any premium collected by the Illinois Department  
19          from participants under a waiver approved by the federal  
20          government relating to provision of pharmaceutical  
21          services.

22          (4) All other moneys received for the Fund from any  
23          other source, including interest earned thereon.

24          (Source: P.A. 96-8, eff. 4-28-09; 96-1100, eff. 1-1-11; 97-689,  
25          eff. 7-1-12.)

1 (30 ILCS 105/6z-100)

2 (Section scheduled to be repealed on July 1, 2017)

3 Sec. 6z-100. Capital Development Board Revolving Fund;  
4 payments into and use. All monies received by the Capital  
5 Development Board for publications or copies issued by the  
6 Board, and all monies received for contract administration  
7 fees, charges, or reimbursements owing to the Board shall be  
8 deposited into a special fund known as the Capital Development  
9 Board Revolving Fund, which is hereby created in the State  
10 treasury. The monies in this Fund shall be used by the Capital  
11 Development Board, as appropriated, for expenditures for  
12 personal services, retirement, social security, contractual  
13 services, legal services, travel, commodities, printing,  
14 equipment, electronic data processing, or telecommunications.  
15 Unexpended moneys in the Fund shall not be transferred or  
16 allocated by the Comptroller or Treasurer to any other fund,  
17 nor shall the Governor authorize the transfer or allocation of  
18 those moneys to any other fund. This Section is repealed July  
19 1, 2018 ~~2017~~.

20 (Source: P.A. 98-674, eff. 6-30-14; 99-523, eff. 6-30-16.)

21 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

22 Sec. 8.3. Money in the Road Fund shall, if and when the  
23 State of Illinois incurs any bonded indebtedness for the  
24 construction of permanent highways, be set aside and used for  
25 the purpose of paying and discharging annually the principal

1 and interest on that bonded indebtedness then due and payable,  
2 and for no other purpose. The surplus, if any, in the Road Fund  
3 after the payment of principal and interest on that bonded  
4 indebtedness then annually due shall be used as follows:

5 first -- to pay the cost of administration of Chapters  
6 2 through 10 of the Illinois Vehicle Code, except the cost  
7 of administration of Articles I and II of Chapter 3 of that  
8 Code; and

9 secondly -- for expenses of the Department of  
10 Transportation for construction, reconstruction,  
11 improvement, repair, maintenance, operation, and  
12 administration of highways in accordance with the  
13 provisions of laws relating thereto, or for any purpose  
14 related or incident to and connected therewith, including  
15 the separation of grades of those highways with railroads  
16 and with highways and including the payment of awards made  
17 by the Illinois Workers' Compensation Commission under the  
18 terms of the Workers' Compensation Act or Workers'  
19 Occupational Diseases Act for injury or death of an  
20 employee of the Division of Highways in the Department of  
21 Transportation; or for the acquisition of land and the  
22 erection of buildings for highway purposes, including the  
23 acquisition of highway right-of-way or for investigations  
24 to determine the reasonably anticipated future highway  
25 needs; or for making of surveys, plans, specifications and  
26 estimates for and in the construction and maintenance of

1 flight strips and of highways necessary to provide access  
2 to military and naval reservations, to defense industries  
3 and defense-industry sites, and to the sources of raw  
4 materials and for replacing existing highways and highway  
5 connections shut off from general public use at military  
6 and naval reservations and defense-industry sites, or for  
7 the purchase of right-of-way, except that the State shall  
8 be reimbursed in full for any expense incurred in building  
9 the flight strips; or for the operating and maintaining of  
10 highway garages; or for patrolling and policing the public  
11 highways and conserving the peace; or for the operating  
12 expenses of the Department relating to the administration  
13 of public transportation programs; or, during fiscal year  
14 2012 only, for the purposes of a grant not to exceed  
15 \$8,500,000 to the Regional Transportation Authority on  
16 behalf of PACE for the purpose of ADA/Para-transit  
17 expenses; or, during fiscal year 2013 only, for the  
18 purposes of a grant not to exceed \$3,825,000 to the  
19 Regional Transportation Authority on behalf of PACE for the  
20 purpose of ADA/Para-transit expenses; or, during fiscal  
21 year 2014 only, for the purposes of a grant not to exceed  
22 \$3,825,000 to the Regional Transportation Authority on  
23 behalf of PACE for the purpose of ADA/Para-transit  
24 expenses; or, during fiscal year 2015 only, for the  
25 purposes of a grant not to exceed \$3,825,000 to the  
26 Regional Transportation Authority on behalf of PACE for the

1 purpose of ADA/Para-transit expenses; or, during fiscal  
2 year 2016 only, for the purposes of a grant not to exceed  
3 \$3,825,000 to the Regional Transportation Authority on  
4 behalf of PACE for the purpose of ADA/Para-transit  
5 expenses; or, during fiscal year 2017 only, for the  
6 purposes of a grant not to exceed \$3,825,000 to the  
7 Regional Transportation Authority on behalf of PACE for the  
8 purpose of ADA/Para-transit expenses; or for any of those  
9 purposes or any other purpose that may be provided by law.

10 Appropriations for any of those purposes are payable from  
11 the Road Fund. Appropriations may also be made from the Road  
12 Fund for the administrative expenses of any State agency that  
13 are related to motor vehicles or arise from the use of motor  
14 vehicles.

15 Beginning with fiscal year 1980 and thereafter, no Road  
16 Fund monies shall be appropriated to the following Departments  
17 or agencies of State government for administration, grants, or  
18 operations; but this limitation is not a restriction upon  
19 appropriating for those purposes any Road Fund monies that are  
20 eligible for federal reimbursement;

21 1. Department of Public Health;

22 2. Department of Transportation, only with respect to  
23 subsidies for one-half fare Student Transportation and  
24 Reduced Fare for Elderly, except during fiscal year 2012  
25 only when no more than \$40,000,000 may be expended and  
26 except during fiscal year 2013 only when no more than



1           \$17,570,300 may be expended and except during fiscal year  
2           2014 only when no more than \$17,570,000 may be expended and  
3           except during fiscal year 2015 only when no more than  
4           \$17,570,000 may be expended and except during fiscal year  
5           2016 only when no more than \$17,570,000 may be expended and  
6           except during fiscal year 2017 only when no more than  
7           \$17,570,000 may be expended;

8           3. Department of Central Management Services, except  
9           for expenditures incurred for group insurance premiums of  
10          appropriate personnel;

11          4. Judicial Systems and Agencies.

12          Beginning with fiscal year 1981 and thereafter, no Road  
13          Fund monies shall be appropriated to the following Departments  
14          or agencies of State government for administration, grants, or  
15          operations; but this limitation is not a restriction upon  
16          appropriating for those purposes any Road Fund monies that are  
17          eligible for federal reimbursement:

18          1. Department of State Police, except for expenditures  
19          with respect to the Division of Operations;

20          2. Department of Transportation, only with respect to  
21          Intercity Rail Subsidies, except during fiscal year 2012  
22          only when no more than \$40,000,000 may be expended and  
23          except during fiscal year 2013 only when no more than  
24          \$26,000,000 may be expended and except during fiscal year  
25          2014 only when no more than \$38,000,000 may be expended and  
26          except during fiscal year 2015 only when no more than

1           \$42,000,000 may be expended and except during fiscal year  
2           2016 only when no more than \$38,300,000 may be expended and  
3           except during fiscal year 2017 only when no more than  
4           \$50,000,000 may be expended and except during fiscal year  
5           2018 only when no more than \$52,000,000 may be expended,  
6           and Rail Freight Services.

7           Beginning with fiscal year 1982 and thereafter, no Road  
8           Fund monies shall be appropriated to the following Departments  
9           or agencies of State government for administration, grants, or  
10          operations; but this limitation is not a restriction upon  
11          appropriating for those purposes any Road Fund monies that are  
12          eligible for federal reimbursement: Department of Central  
13          Management Services, except for awards made by the Illinois  
14          Workers' Compensation Commission under the terms of the  
15          Workers' Compensation Act or Workers' Occupational Diseases  
16          Act for injury or death of an employee of the Division of  
17          Highways in the Department of Transportation.

18          Beginning with fiscal year 1984 and thereafter, no Road  
19          Fund monies shall be appropriated to the following Departments  
20          or agencies of State government for administration, grants, or  
21          operations; but this limitation is not a restriction upon  
22          appropriating for those purposes any Road Fund monies that are  
23          eligible for federal reimbursement:

- 24                 1. Department of State Police, except not more than 40%
- 25                 of the funds appropriated for the Division of Operations;
- 26                 2. State Officers.

1           Beginning with fiscal year 1984 and thereafter, no Road  
2 Fund monies shall be appropriated to any Department or agency  
3 of State government for administration, grants, or operations  
4 except as provided hereafter; but this limitation is not a  
5 restriction upon appropriating for those purposes any Road Fund  
6 monies that are eligible for federal reimbursement. It shall  
7 not be lawful to circumvent the above appropriation limitations  
8 by governmental reorganization or other methods.  
9 Appropriations shall be made from the Road Fund only in  
10 accordance with the provisions of this Section.

11           Money in the Road Fund shall, if and when the State of  
12 Illinois incurs any bonded indebtedness for the construction of  
13 permanent highways, be set aside and used for the purpose of  
14 paying and discharging during each fiscal year the principal  
15 and interest on that bonded indebtedness as it becomes due and  
16 payable as provided in the Transportation Bond Act, and for no  
17 other purpose. The surplus, if any, in the Road Fund after the  
18 payment of principal and interest on that bonded indebtedness  
19 then annually due shall be used as follows:

20                 first -- to pay the cost of administration of Chapters  
21                 2 through 10 of the Illinois Vehicle Code; and

22                 secondly -- no Road Fund monies derived from fees,  
23                 excises, or license taxes relating to registration,  
24                 operation and use of vehicles on public highways or to  
25                 fuels used for the propulsion of those vehicles, shall be  
26                 appropriated or expended other than for costs of

1 administering the laws imposing those fees, excises, and  
2 license taxes, statutory refunds and adjustments allowed  
3 thereunder, administrative costs of the Department of  
4 Transportation, including, but not limited to, the  
5 operating expenses of the Department relating to the  
6 administration of public transportation programs, payment  
7 of debts and liabilities incurred in construction and  
8 reconstruction of public highways and bridges, acquisition  
9 of rights-of-way for and the cost of construction,  
10 reconstruction, maintenance, repair, and operation of  
11 public highways and bridges under the direction and  
12 supervision of the State, political subdivision, or  
13 municipality collecting those monies, or during fiscal  
14 year 2012 only for the purposes of a grant not to exceed  
15 \$8,500,000 to the Regional Transportation Authority on  
16 behalf of PACE for the purpose of ADA/Para-transit  
17 expenses, or during fiscal year 2013 only for the purposes  
18 of a grant not to exceed \$3,825,000 to the Regional  
19 Transportation Authority on behalf of PACE for the purpose  
20 of ADA/Para-transit expenses, or during fiscal year 2014  
21 only for the purposes of a grant not to exceed \$3,825,000  
22 to the Regional Transportation Authority on behalf of PACE  
23 for the purpose of ADA/Para-transit expenses, or during  
24 fiscal year 2015 only for the purposes of a grant not to  
25 exceed \$3,825,000 to the Regional Transportation Authority  
26 on behalf of PACE for the purpose of ADA/Para-transit

1 expenses, or during fiscal year 2016 only for the purposes  
2 of a grant not to exceed \$3,825,000 to the Regional  
3 Transportation Authority on behalf of PACE for the purpose  
4 of ADA/Para-transit expenses, or during fiscal year 2017  
5 only for the purposes of a grant not to exceed \$3,825,000  
6 to the Regional Transportation Authority on behalf of PACE  
7 for the purpose of ADA/Para-transit expenses, and the costs  
8 for patrolling and policing the public highways (by State,  
9 political subdivision, or municipality collecting that  
10 money) for enforcement of traffic laws. The separation of  
11 grades of such highways with railroads and costs associated  
12 with protection of at-grade highway and railroad crossing  
13 shall also be permissible.

14 Appropriations for any of such purposes are payable from  
15 the Road Fund or the Grade Crossing Protection Fund as provided  
16 in Section 8 of the Motor Fuel Tax Law.

17 Except as provided in this paragraph, beginning with fiscal  
18 year 1991 and thereafter, no Road Fund monies shall be  
19 appropriated to the Department of State Police for the purposes  
20 of this Section in excess of its total fiscal year 1990 Road  
21 Fund appropriations for those purposes unless otherwise  
22 provided in Section 5g of this Act. For fiscal years 2003,  
23 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be  
24 appropriated to the Department of State Police for the purposes  
25 of this Section in excess of \$97,310,000. For fiscal year 2008  
26 only, no Road Fund monies shall be appropriated to the

1 Department of State Police for the purposes of this Section in  
2 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund  
3 monies shall be appropriated to the Department of State Police  
4 for the purposes of this Section in excess of \$114,700,000.  
5 Beginning in fiscal year 2010, no road fund moneys shall be  
6 appropriated to the Department of State Police. It shall not be  
7 lawful to circumvent this limitation on appropriations by  
8 governmental reorganization or other methods unless otherwise  
9 provided in Section 5g of this Act.

10 In fiscal year 1994, no Road Fund monies shall be  
11 appropriated to the Secretary of State for the purposes of this  
12 Section in excess of the total fiscal year 1991 Road Fund  
13 appropriations to the Secretary of State for those purposes,  
14 plus \$9,800,000. It shall not be lawful to circumvent this  
15 limitation on appropriations by governmental reorganization or  
16 other method.

17 Beginning with fiscal year 1995 and thereafter, no Road  
18 Fund monies shall be appropriated to the Secretary of State for  
19 the purposes of this Section in excess of the total fiscal year  
20 1994 Road Fund appropriations to the Secretary of State for  
21 those purposes. It shall not be lawful to circumvent this  
22 limitation on appropriations by governmental reorganization or  
23 other methods.

24 Beginning with fiscal year 2000, total Road Fund  
25 appropriations to the Secretary of State for the purposes of  
26 this Section shall not exceed the amounts specified for the

1 following fiscal years:

2	Fiscal Year 2000	\$80,500,000;
3	Fiscal Year 2001	\$80,500,000;
4	Fiscal Year 2002	\$80,500,000;
5	Fiscal Year 2003	\$130,500,000;
6	Fiscal Year 2004	\$130,500,000;
7	Fiscal Year 2005	\$130,500,000;
8	Fiscal Year 2006	\$130,500,000;
9	Fiscal Year 2007	\$130,500,000;
10	Fiscal Year 2008	\$130,500,000;
11	Fiscal Year 2009	\$130,500,000.

12 For fiscal year 2010, no road fund moneys shall be  
13 appropriated to the Secretary of State.

14 Beginning in fiscal year 2011, moneys in the Road Fund  
15 shall be appropriated to the Secretary of State for the  
16 exclusive purpose of paying refunds due to overpayment of fees  
17 related to Chapter 3 of the Illinois Vehicle Code unless  
18 otherwise provided for by law.

19 It shall not be lawful to circumvent this limitation on  
20 appropriations by governmental reorganization or other  
21 methods.

22 No new program may be initiated in fiscal year 1991 and  
23 thereafter that is not consistent with the limitations imposed  
24 by this Section for fiscal year 1984 and thereafter, insofar as  
25 appropriation of Road Fund monies is concerned.

26 Nothing in this Section prohibits transfers from the Road

1 Fund to the State Construction Account Fund under Section 5e of  
2 this Act; nor to the General Revenue Fund, as authorized by  
3 this amendatory Act of the 93rd General Assembly.

4 The additional amounts authorized for expenditure in this  
5 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91  
6 shall be repaid to the Road Fund from the General Revenue Fund  
7 in the next succeeding fiscal year that the General Revenue  
8 Fund has a positive budgetary balance, as determined by  
9 generally accepted accounting principles applicable to  
10 government.

11 The additional amounts authorized for expenditure by the  
12 Secretary of State and the Department of State Police in this  
13 Section by this amendatory Act of the 94th General Assembly  
14 shall be repaid to the Road Fund from the General Revenue Fund  
15 in the next succeeding fiscal year that the General Revenue  
16 Fund has a positive budgetary balance, as determined by  
17 generally accepted accounting principles applicable to  
18 government.

19 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14;  
20 99-523, eff. 6-30-16.)

21 (30 ILCS 105/8.11) (from Ch. 127, par. 144.11)

22 Sec. 8.11. Except as otherwise provided in this Section,  
23 appropriations from the State Parks Fund shall be made only to  
24 the Department of Natural Resources and shall, except for the  
25 additional moneys deposited under Section 805-550 of the



1 Department of Natural Resources (Conservation) Law of the Civil  
2 Administrative Code of Illinois, be used only for the  
3 maintenance, development, operation, control and acquisition  
4 of State parks and historic sites.

5 Revenues derived from the Illinois and Michigan Canal from  
6 the sale of Canal lands, lease of Canal lands, Canal  
7 concessions, and other Canal activities, which have been placed  
8 in the State Parks Fund may be appropriated to the Department  
9 of Natural Resources for that Department to use, either  
10 independently or in cooperation with any Department or Agency  
11 of the Federal or State Government or any political subdivision  
12 thereof for the development and management of the Canal and its  
13 adjacent lands as outlined in the master plan for such  
14 development and management.

15 (Source: P.A. 96-1160, eff. 1-1-11.)

16 (30 ILCS 105/8.25e) (from Ch. 127, par. 144.25e)

17 Sec. 8.25e. (a) The State Comptroller and the State  
18 Treasurer shall automatically transfer on the first day of each  
19 month, beginning on February 1, 1988, from the General Revenue  
20 Fund to each of the funds then supplemented by the pari-mutuel  
21 tax pursuant to Section 28 of the Illinois Horse Racing Act of  
22 1975, an amount equal to (i) the amount of pari-mutuel tax  
23 deposited into such fund during the month in fiscal year 1986  
24 which corresponds to the month preceding such transfer, minus  
25 (ii) the amount of pari-mutuel tax (or the replacement transfer

1 authorized by subsection (d) of Section 8g ~~Section 8g(d)~~ of  
2 this Act and subsection (d) of Section 28.1 ~~Section 28.1(d)~~ of  
3 the Illinois Horse Racing Act of 1975) deposited into such fund  
4 during the month preceding such transfer; provided, however,  
5 that no transfer shall be made to a fund if such amount for  
6 that fund is equal to or less than zero and provided that no  
7 transfer shall be made to a fund in any fiscal year after the  
8 amount deposited into such fund exceeds the amount of  
9 pari-mutuel tax deposited into such fund during fiscal year  
10 1986.

11 (b) The State Comptroller and the State Treasurer shall  
12 automatically transfer on the last day of each month, beginning  
13 on October 1, 1989 and ending on June 30, 2017, from the  
14 General Revenue Fund to the Metropolitan Exposition,  
15 Auditorium and Office Building Fund, the amount of \$2,750,000  
16 plus any cumulative deficiencies in such transfers for prior  
17 months, until the sum of \$16,500,000 has been transferred for  
18 the fiscal year beginning July 1, 1989 and until the sum of  
19 \$22,000,000 has been transferred for each fiscal year  
20 thereafter.

21 (b-5) The State Comptroller and the State Treasurer shall  
22 automatically transfer on the last day of each month, beginning  
23 on July 1, 2017, from the General Revenue Fund to the  
24 Metropolitan Exposition, Auditorium and Office Building Fund,  
25 the amount of \$1,500,000 plus any cumulative deficiencies in  
26 such transfers for prior months, until the sum of \$12,000,000

1 has been transferred for each fiscal year thereafter.

2 (c) After the transfer of funds from the Metropolitan  
3 Exposition, Auditorium and Office Building Fund to the Bond  
4 Retirement Fund pursuant to subsection (b) of Section 15  
5 ~~Section 15(b)~~ of the Metropolitan Civic Center Support Act, the  
6 State Comptroller and the State Treasurer shall automatically  
7 transfer on the last day of each month, beginning on October 1,  
8 1989 and ending on June 30, 2017, from the Metropolitan  
9 Exposition, Auditorium and Office Building Fund to the Park and  
10 Conservation Fund the amount of \$1,250,000 plus any cumulative  
11 deficiencies in such transfers for prior months, until the sum  
12 of \$7,500,000 has been transferred for the fiscal year  
13 beginning July 1, 1989 and until the sum of \$10,000,000 has  
14 been transferred for each fiscal year thereafter.

15 (Source: P.A. 91-25, eff. 6-9-99.)

16 (30 ILCS 105/8.52 new)

17 Sec. 8.52. Special fund transfers.

18 (a) In order to maintain the integrity of special funds and  
19 improve stability in the General Revenue Fund, the Budget  
20 Stabilization Fund, the Healthcare Provider Relief Fund, and  
21 the Health Insurance Reserve Fund, the State Treasurer and the  
22 State Comptroller shall make transfers to the General Revenue  
23 Fund, the Budget Stabilization Fund, the Healthcare Provider  
24 Relief Fund, or the Health Insurance Reserve Fund, from time to  
25 time through June 30, 2021 as directed by the Governor, in each

1 of State fiscal years 2018 through 2021 in amounts not to  
2 exceed per year the total set forth below for each fund:

3 Abandoned Residential Property Municipality

4 Relief Fund ..... \$6,600,000

5 Aggregate Operations Regulatory Fund ..... \$500,000

6 Agricultural Master Fund ..... \$900,000

7 Alternate Fuels Fund ..... \$1,300,000

8 Appraisal Administration Fund ..... \$400,000

9 Bank and Trust Company Fund ..... \$917,400

10 Care Provider Fund for Persons with a

11 Developmental Disability ..... \$1,000,000

12 Carolyn Adams Ticket For The Cure Grant Fund..... \$400,000

13 Cemetery Oversight Licensing and Disciplinary Fund .. \$50,900

14 Clean Air Act Permit Fund ..... \$911,600

15 Coal Technology Development Assistance Fund ..... \$9,500,000

16 Community Health Center Care Fund ..... \$800,000

17 Compassionate Use of Medical Cannabis Fund ..... \$5,000,000

18 Conservation Police Operations Assistance Fund .... \$1,400,000

19 Credit Union Fund ..... \$176,200

20 Criminal Justice Information Projects Fund ..... \$400,000

21 Death Certificate Surcharge Fund ..... \$70,500

22 Death Penalty Abolition Fund ..... \$309,800

23 Department of Corrections Reimbursement and

24 Education Fund ..... \$180,000

25 Department of Human Rights Special Fund ..... \$100,000

26 DHS Private Resources Fund ..... \$1,000,000

1	<u>DHS Recoveries Trust Fund</u> .....	\$5,515,000
2	<u>DHS Technology Initiative Fund</u> .....	\$2,250,000
3	<u>Digital Divide Elimination Fund</u> .....	\$1,347,000
4	<u>Distance Learning Fund</u> .....	\$180,000
5	<u>Dram Shop Fund</u> .....	\$365,000
6	<u>Drug Treatment Fund</u> .....	\$195,000
7	<u>Drunk and Drugged Driving Prevention Fund</u> .....	\$90,000
8	<u>Early Intervention Services Revolving Fund</u> .....	\$5,000,000
9	<u>Economic Research and Information Fund</u> .....	\$11,000
10	<u>Electronics Recycling Fund</u> .....	\$450,000
11	<u>Energy Efficiency Trust Fund</u> .....	\$7,600,000
12	<u>Environmental Laboratory Certification Fund</u> .....	\$200,000
13	<u>Environmental Protection Permit and Inspection Fund</u> ..	\$461,800
14	<u>Environmental Protection Trust Fund</u> .....	\$265,000
15	<u>Explosives Regulatory Fund</u> .....	\$280,000
16	<u>Fair and Exposition Fund</u> .....	\$2,800,000
17	<u>Feed Control Fund</u> .....	\$6,800,000
18	<u>Fertilizer Control Fund</u> .....	\$4,100,000
19	<u>Financial Institution Fund</u> .....	\$328,200
20	<u>Fire Prevention Fund</u> .....	\$10,000,000
21	<u>Foreclosure Prevention Program Fund</u> .....	\$2,500,000
22	<u>Foreclosure Prevention Program Graduated Fund</u> ....	\$10,000,000
23	<u>General Professions Dedicated Fund</u> .....	\$612,700
24	<u>Good Samaritan Energy Trust Fund</u> .....	\$29,000
25	<u>Hazardous Waste Fund</u> .....	\$431,600
26	<u>Health Facility Plan Review Fund</u> .....	\$78,200

1	<u>Home Inspector Administration Fund</u> .....	<u>\$500,000</u>
2	<u>Horse Racing Fund</u> .....	<u>\$197,900</u>
3	<u>Hospital Licensure Fund</u> .....	<u>\$1,000,000</u>
4	<u>Human Services Priority Capital Program Fund</u> .....	<u>\$3,200</u>
5	<u>ICJIA Violence Prevention Special Projects Fund</u> .....	<u>\$100,000</u>
6	<u>Illinois Adoption Registry and Medical Information</u>	
7	<u>Exchange Fund</u> .....	<u>\$80,000</u>
8	<u>Illinois Affordable Housing Trust Fund</u> .....	<u>\$16,295,000</u>
9	<u>Illinois Capital Revolving Loan Fund</u> .....	<u>\$1,263,000</u>
10	<u>Illinois Clean Water Fund</u> .....	<u>\$4,400,000</u>
11	<u>Illinois Equity Fund</u> .....	<u>\$535,000</u>
12	<u>Illinois Fisheries Management Fund</u> .....	<u>\$2,000,000</u>
13	<u>Illinois Forestry Development Fund</u> .....	<u>\$264,300</u>
14	<u>Illinois Gaming Law Enforcement Fund</u> .....	<u>\$62,000</u>
15	<u>Illinois Health Facilities Planning Fund</u> .....	<u>\$2,500,000</u>
16	<u>Illinois National Guard Billeting Fund</u> .....	<u>\$100,000</u>
17	<u>Illinois Power Agency Renewable Energy</u>	
18	<u>Resources Fund</u> .....	<u>\$225,000,000</u>
19	<u>Illinois Standardbred Breeders Fund</u> .....	<u>\$4,000,000</u>
20	<u>Illinois State Dental Disciplinary Fund</u> .....	<u>\$1,500,000</u>
21	<u>Illinois State Medical Disciplinary Fund</u> .....	<u>\$5,000,000</u>
22	<u>Illinois State Pharmacy Disciplinary Fund</u> .....	<u>\$2,000,000</u>
23	<u>Illinois State Podiatric Disciplinary Fund</u> .....	<u>\$200,000</u>
24	<u>Illinois Thoroughbred Breeders Fund</u> .....	<u>\$4,000,000</u>
25	<u>Illinois Workers' Compensation Commission</u>	
26	<u>Operations Fund</u> .....	<u>\$11,272,900</u>

1	<u>Insurance Financial Regulation Fund</u> .....	<u>\$10,941,900</u>
2	<u>Insurance Producer Administration Fund</u> .....	<u>\$15,000,000</u>
3	<u>Intercity Passenger Rail Fund</u> .....	<u>\$500,000</u>
4	<u>International and Promotional Fund</u> .....	<u>\$37,000</u>
5	<u>Large Business Attraction Fund</u> .....	<u>\$1,562,000</u>
6	<u>Law Enforcement Camera Grant Fund</u> .....	<u>\$1,500,000</u>
7	<u>LEADS Maintenance Fund</u> .....	<u>\$118,900</u>
8	<u>Low-Level Radioactive Waste Facility Development</u>	
9	<u>and Operation Fund</u> .....	<u>\$1,300,000</u>
10	<u>Medicaid Buy-In Program Revolving Fund</u> .....	<u>\$300,000</u>
11	<u>Mental Health Fund</u> .....	<u>\$1,101,300</u>
12	<u>Mental Health Reporting Fund</u> .....	<u>\$624,100</u>
13	<u>Metabolic Screening and Treatment Fund</u> .....	<u>\$5,000,000</u>
14	<u>Money Laundering Asset Recovery Fund</u> .....	<u>\$63,700</u>
15	<u>Motor Carrier Safety Inspection Fund</u> .....	<u>\$115,000</u>
16	<u>Motor Vehicle Theft Prevention Trust Fund</u> .....	<u>\$13,800,000</u>
17	<u>Natural Areas Acquisition Fund</u> .....	<u>\$2,000,000</u>
18	<u>Natural Resources Restoration Trust Fund</u> .....	<u>\$2,100,000</u>
19	<u>Nuclear Safety Emergency Preparedness Fund</u> .....	<u>\$6,000,000</u>
20	<u>Nursing Dedicated and Professional Fund</u> .....	<u>\$5,000,000</u>
21	<u>Partners for Conservation Fund</u> .....	<u>\$698,800</u>
22	<u>Pesticide Control Fund</u> .....	<u>\$400,000</u>
23	<u>Plugging and Restoration Fund</u> .....	<u>\$1,200,000</u>
24	<u>Plumbing Licensure and Program Fund</u> .....	<u>\$89,000</u>
25	<u>Pollution Control Board Fund</u> .....	<u>\$300,000</u>
26	<u>Port Development Revolving Loan Fund</u> .....	<u>\$410,000</u>

1	<u>Prescription Pill and Drug Disposal Fund</u>	<u>.....</u>	<u>\$250,000</u>
2	<u>Professions Indirect Cost Fund</u>	<u>.....</u>	<u>\$1,409,500</u>
3	<u>Provider Inquiry Trust Fund</u>	<u>.....</u>	<u>\$500,000</u>
4	<u>Public Health Special State Projects Fund</u>	<u>.....</u>	<u>\$10,000,000</u>
5	<u>Public Infrastructure Construction Loan</u>		
6	<u>Revolving Fund</u>	<u>.....</u>	<u>\$1,500,000</u>
7	<u>Public Pension Regulation Fund</u>	<u>.....</u>	<u>\$100,300</u>
8	<u>Quality of Life Endowment Fund</u>	<u>.....</u>	<u>\$337,500</u>
9	<u>Radiation Protection Fund</u>	<u>.....</u>	<u>\$4,500,000</u>
10	<u>Rail Freight Loan Repayment Fund</u>	<u>.....</u>	<u>\$1,000,000</u>
11	<u>Real Estate License Administration Fund</u>	<u>.....</u>	<u>\$3,000,000</u>
12	<u>Real Estate Research and Education Fund</u>	<u>.....</u>	<u>\$250,000</u>
13	<u>Registered Certified Public Accountants' Administration</u>		
14	<u>and Disciplinary Fund</u>	<u>.....</u>	<u>\$1,500,000</u>
15	<u>Regulatory Evaluation and Basic Enforcement Fund</u>	<u>....</u>	<u>\$150,000</u>
16	<u>Regulatory Fund</u>	<u>.....</u>	<u>\$330,000</u>
17	<u>Renewable Energy Resources Trust Fund</u>	<u>.....</u>	<u>\$12,000,000</u>
18	<u>Rental Housing Support Program Fund</u>	<u>.....</u>	<u>\$760,000</u>
19	<u>Residential Finance Regulatory Fund</u>	<u>.....</u>	<u>\$127,000</u>
20	<u>Roadside Memorial Fund</u>	<u>.....</u>	<u>\$200,000</u>
21	<u>Safe Bottled Water Fund</u>	<u>.....</u>	<u>\$150,000</u>
22	<u>School Technology Revolving Loan Fund</u>	<u>.....</u>	<u>\$1,500,000</u>
23	<u>Sex Offender Registration Fund</u>	<u>.....</u>	<u>\$100,000</u>
24	<u>Small Business Environmental Assistance Fund</u>	<u>.....</u>	<u>\$294,000</u>
25	<u>Snowmobile Trail Establishment Fund</u>	<u>.....</u>	<u>\$150,000</u>
26	<u>Solid Waste Management Fund</u>	<u>.....</u>	<u>\$13,900,000</u>



1	<u>Spinal Cord Injury Paralysis Cure Research</u>	
2	<u>Trust Fund</u> .....	\$300,000
3	<u>State Asset Forfeiture Fund</u> .....	\$185,000
4	<u>State Charter School Commission Fund</u> .....	\$100,000
5	<u>State Crime Laboratory Fund</u> .....	\$150,500
6	<u>State Furbearer Fund</u> .....	\$200,000
7	<u>State Offender DNA Identification System Fund</u> .....	\$98,200
8	<u>State Parks Fund</u> .....	\$662,000
9	<u>State Police DUI Fund</u> .....	\$57,100
10	<u>State Police Firearm Services Fund</u> .....	\$7,200,000
11	<u>State Police Merit Board Public Safety Fund</u> .....	\$58,200
12	<u>State Police Operations Assistance Fund</u> .....	\$1,022,000
13	<u>State Police Services Fund</u> .....	\$3,500,000
14	<u>State Police Whistleblower Reward and</u>	
15	<u>Protection Fund</u> .....	\$625,700
16	<u>State Rail Freight Loan Repayment Fund</u> .....	\$6,000,000
17	<u>Statewide 9-1-1 Fund</u> .....	\$5,926,000
18	<u>Subtitle D Management Fund</u> .....	\$1,000,000
19	<u>Tax Compliance and Administration Fund</u> .....	\$1,400,000
20	<u>TOMA Consumer Protection Fund</u> .....	\$200,000
21	<u>Tourism Promotion Fund</u> .....	\$91,000,000
22	<u>Traffic and Criminal Conviction Surcharge Fund</u> .....	\$638,100
23	<u>Trauma Center Fund</u> .....	\$3,000,000
24	<u>Underground Resources Conservation</u>	
25	<u>Enforcement Fund</u> .....	\$700,000
26	<u>Used Tire Management Fund</u> .....	\$17,500,000

1	<u>Weights and Measures Fund .....</u>	<u>\$256,100</u>
2	<u>Wireless Carrier Reimbursement Fund .....</u>	<u>\$327,000</u>
3	<u>Workforce, Technology, and Economic</u>	
4	<u>Development Fund .....</u>	<u>\$65,000</u>
5	<u>Youth Alcoholism and Substance Abuse</u>	
6	<u>Prevention Fund .....</u>	<u>\$500,000</u>
7	<u>Total</u>	<u>\$642,920,100</u>

8       (b) On and after the effective date of this amendatory Act  
9       of the 100th General Assembly through the end of State fiscal  
10       year 2021, when any of the funds listed in subsection (a) has  
11       insufficient cash from which the State Comptroller may make  
12       expenditures properly supported by appropriations from the  
13       fund, then, at the direction of the Director of the Governor's  
14       Office of Management and Budget, the State Treasurer and State  
15       Comptroller shall transfer from the General Revenue Fund to the  
16       fund only such amount as is immediately necessary to satisfy  
17       outstanding expenditure obligations on a timely basis, subject  
18       to the provisions of the State Prompt Payment Act. All or a  
19       portion of the amounts transferred from the General Revenue  
20       Fund to a fund pursuant to this subsection (b) from time to  
21       time may be re-transferred by the State Comptroller and the  
22       State Treasurer from the receiving fund into the General  
23       Revenue Fund as soon as and to the extent that deposits are  
24       made into or receipts are collected by the receiving fund.

25       (c) The State Treasurer and State Comptroller shall  
26       transfer the amounts designated under subsection (a) of this

1 Section as soon as may be practicable after receiving the  
2 direction to transfer from the Director of the Governor's  
3 Office of Management and Budget. If the Director of the  
4 Governor's Office of Management and Budget determines that any  
5 transfer authorized by this Section from a special fund under  
6 subsection (a) either (i) jeopardizes federal funding based on  
7 a written communication from a federal official or (ii)  
8 violates an order of a court of competent jurisdiction, then  
9 the Director may order the State Treasurer and State  
10 Comptroller, in writing, to transfer from the General Revenue  
11 Fund to that listed special fund all or part of the amounts  
12 transferred from that special fund under subsection (a).

13 (d) During State fiscal years 2018 through 2021, the report  
14 filed under Section 7.2 of the Governor's Office of Management  
15 and Budget Act shall contain, in addition to the information  
16 otherwise required, information on all transfers made pursuant  
17 to this Section, including all of the following:

18 (1) The date each transfer was made.

19 (2) The amount of each transfer.

20 (3) In the case of a transfer from the General Revenue  
21 Fund to a fund of origin pursuant to subsection (b) or (c),  
22 the amount of such transfer and the date such transfer was  
23 made.

24 (4) The end of day balance of both the fund of origin  
25 and the receiving fund on the date the transfer was made.

26 (e) Notwithstanding any provision of law to the contrary,

1 the transfers in this Section may be made through the end of  
2 State fiscal year 2021.

3 (30 ILCS 105/8g)

4 Sec. 8g. Fund transfers.

5 (a) In addition to any other transfers that may be provided  
6 for by law, as soon as may be practical after the effective  
7 date of this amendatory Act of the 91st General Assembly, the  
8 State Comptroller shall direct and the State Treasurer shall  
9 transfer the sum of \$10,000,000 from the General Revenue Fund  
10 to the Motor Vehicle License Plate Fund created by Senate Bill  
11 1028 of the 91st General Assembly.

12 (b) In addition to any other transfers that may be provided  
13 for by law, as soon as may be practical after the effective  
14 date of this amendatory Act of the 91st General Assembly, the  
15 State Comptroller shall direct and the State Treasurer shall  
16 transfer the sum of \$25,000,000 from the General Revenue Fund  
17 to the Fund for Illinois' Future created by Senate Bill 1066 of  
18 the 91st General Assembly.

19 (c) In addition to any other transfers that may be provided  
20 for by law, on August 30 of each fiscal year's license period,  
21 the Illinois Liquor Control Commission shall direct and the  
22 State Comptroller and State Treasurer shall transfer from the  
23 General Revenue Fund to the Youth Alcoholism and Substance  
24 Abuse Prevention Fund an amount equal to the number of retail  
25 liquor licenses issued for that fiscal year multiplied by \$50.

1 (d) The payments to programs required under subsection (d)  
 2 of Section 28.1 of the Illinois Horse Racing Act of 1975 shall  
 3 be made, pursuant to appropriation, from the special funds  
 4 referred to in the statutes cited in that subsection, rather  
 5 than directly from the General Revenue Fund.

6 Beginning January 1, 2000, on the first day of each month,  
 7 or as soon as may be practical thereafter, the State  
 8 Comptroller shall direct and the State Treasurer shall transfer  
 9 from the General Revenue Fund to each of the special funds from  
 10 which payments are to be made under subsection (d) of Section  
 11 28.1 of the Illinois Horse Racing Act of 1975 an amount equal  
 12 to 1/12 of the annual amount required for those payments from  
 13 that special fund, which annual amount shall not exceed the  
 14 annual amount for those payments from that special fund for the  
 15 calendar year 1998. The special funds to which transfers shall  
 16 be made under this subsection (d) include, but are not  
 17 necessarily limited to, the Agricultural Premium Fund; the  
 18 Metropolitan Exposition, Auditorium and Office Building Fund;  
 19 the Fair and Exposition Fund; the Illinois Standardbred  
 20 Breeders Fund; the Illinois Thoroughbred Breeders Fund; and the  
 21 Illinois Veterans' Rehabilitation Fund. During State fiscal  
 22 year 2018 only, the State Comptroller shall direct and the  
 23 State Treasurer shall transfer amounts from the General Revenue  
 24 Fund to the designated funds not exceeding the following  
 25 amounts:

26 Agricultural Premium Fund ..... \$0

1	<u>Fair and Exposition Fund .....</u>	<u>0</u>
2	<u>Illinois Standardbred Breeders Fund .....</u>	<u>0</u>
3	<u>Illinois Thoroughbred Breeders Fund .....</u>	<u>0</u>

4 (e) In addition to any other transfers that may be provided  
5 for by law, as soon as may be practical after the effective  
6 date of this amendatory Act of the 91st General Assembly, but  
7 in no event later than June 30, 2000, the State Comptroller  
8 shall direct and the State Treasurer shall transfer the sum of  
9 \$15,000,000 from the General Revenue Fund to the Fund for  
10 Illinois' Future.

11 (f) In addition to any other transfers that may be provided  
12 for by law, as soon as may be practical after the effective  
13 date of this amendatory Act of the 91st General Assembly, but  
14 in no event later than June 30, 2000, the State Comptroller  
15 shall direct and the State Treasurer shall transfer the sum of  
16 \$70,000,000 from the General Revenue Fund to the Long-Term Care  
17 Provider Fund.

18 (f-1) In fiscal year 2002, in addition to any other  
19 transfers that may be provided for by law, at the direction of  
20 and upon notification from the Governor, the State Comptroller  
21 shall direct and the State Treasurer shall transfer amounts not  
22 exceeding a total of \$160,000,000 from the General Revenue Fund  
23 to the Long-Term Care Provider Fund.

24 (g) In addition to any other transfers that may be provided  
25 for by law, on July 1, 2001, or as soon thereafter as may be  
26 practical, the State Comptroller shall direct and the State

1 Treasurer shall transfer the sum of \$1,200,000 from the General  
2 Revenue Fund to the Violence Prevention Fund.

3 (h) In each of fiscal years 2002 through 2004, but not  
4 thereafter, in addition to any other transfers that may be  
5 provided for by law, the State Comptroller shall direct and the  
6 State Treasurer shall transfer \$5,000,000 from the General  
7 Revenue Fund to the Tourism Promotion Fund.

8 (i) On or after July 1, 2001 and until May 1, 2002, in  
9 addition to any other transfers that may be provided for by  
10 law, at the direction of and upon notification from the  
11 Governor, the State Comptroller shall direct and the State  
12 Treasurer shall transfer amounts not exceeding a total of  
13 \$80,000,000 from the General Revenue Fund to the Tobacco  
14 Settlement Recovery Fund. Any amounts so transferred shall be  
15 re-transferred by the State Comptroller and the State Treasurer  
16 from the Tobacco Settlement Recovery Fund to the General  
17 Revenue Fund at the direction of and upon notification from the  
18 Governor, but in any event on or before June 30, 2002.

19 (i-1) On or after July 1, 2002 and until May 1, 2003, in  
20 addition to any other transfers that may be provided for by  
21 law, at the direction of and upon notification from the  
22 Governor, the State Comptroller shall direct and the State  
23 Treasurer shall transfer amounts not exceeding a total of  
24 \$80,000,000 from the General Revenue Fund to the Tobacco  
25 Settlement Recovery Fund. Any amounts so transferred shall be  
26 re-transferred by the State Comptroller and the State Treasurer

1 from the Tobacco Settlement Recovery Fund to the General  
2 Revenue Fund at the direction of and upon notification from the  
3 Governor, but in any event on or before June 30, 2003.

4 (j) On or after July 1, 2001 and no later than June 30,  
5 2002, in addition to any other transfers that may be provided  
6 for by law, at the direction of and upon notification from the  
7 Governor, the State Comptroller shall direct and the State  
8 Treasurer shall transfer amounts not to exceed the following  
9 sums into the Statistical Services Revolving Fund:

10	From the General Revenue Fund .....	\$8,450,000
11	From the Public Utility Fund .....	1,700,000
12	From the Transportation Regulatory Fund .....	2,650,000
13	From the Title III Social Security and	
14	Employment Fund .....	3,700,000
15	From the Professions Indirect Cost Fund .....	4,050,000
16	From the Underground Storage Tank Fund .....	550,000
17	From the Agricultural Premium Fund .....	750,000
18	From the State Pensions Fund .....	200,000
19	From the Road Fund .....	2,000,000
20	From the Health Facilities	
21	Planning Fund .....	1,000,000
22	From the Savings and Residential Finance	
23	Regulatory Fund .....	130,800
24	From the Appraisal Administration Fund .....	28,600
25	From the Pawnbroker Regulation Fund .....	3,600
26	From the Auction Regulation	



1	Administration Fund .....	35,800
2	From the Bank and Trust Company Fund.....	634,800
3	From the Real Estate License	
4	Administration Fund .....	313,600

5 (k) In addition to any other transfers that may be provided  
6 for by law, as soon as may be practical after the effective  
7 date of this amendatory Act of the 92nd General Assembly, the  
8 State Comptroller shall direct and the State Treasurer shall  
9 transfer the sum of \$2,000,000 from the General Revenue Fund to  
10 the Teachers Health Insurance Security Fund.

11 (k-1) In addition to any other transfers that may be  
12 provided for by law, on July 1, 2002, or as soon as may be  
13 practical thereafter, the State Comptroller shall direct and  
14 the State Treasurer shall transfer the sum of \$2,000,000 from  
15 the General Revenue Fund to the Teachers Health Insurance  
16 Security Fund.

17 (k-2) In addition to any other transfers that may be  
18 provided for by law, on July 1, 2003, or as soon as may be  
19 practical thereafter, the State Comptroller shall direct and  
20 the State Treasurer shall transfer the sum of \$2,000,000 from  
21 the General Revenue Fund to the Teachers Health Insurance  
22 Security Fund.

23 (k-3) On or after July 1, 2002 and no later than June 30,  
24 2003, in addition to any other transfers that may be provided  
25 for by law, at the direction of and upon notification from the  
26 Governor, the State Comptroller shall direct and the State

1 Treasurer shall transfer amounts not to exceed the following  
 2 sums into the Statistical Services Revolving Fund:

3	Appraisal Administration Fund .....	\$150,000
4	General Revenue Fund .....	10,440,000
5	Savings and Residential Finance	
6	Regulatory Fund .....	200,000
7	State Pensions Fund .....	100,000
8	Bank and Trust Company Fund .....	100,000
9	Professions Indirect Cost Fund .....	3,400,000
10	Public Utility Fund .....	2,081,200
11	Real Estate License Administration Fund .....	150,000
12	Title III Social Security and	
13	Employment Fund .....	1,000,000
14	Transportation Regulatory Fund .....	3,052,100
15	Underground Storage Tank Fund .....	50,000

16 (l) In addition to any other transfers that may be provided  
 17 for by law, on July 1, 2002, or as soon as may be practical  
 18 thereafter, the State Comptroller shall direct and the State  
 19 Treasurer shall transfer the sum of \$3,000,000 from the General  
 20 Revenue Fund to the Presidential Library and Museum Operating  
 21 Fund.

22 (m) In addition to any other transfers that may be provided  
 23 for by law, on July 1, 2002 and on the effective date of this  
 24 amendatory Act of the 93rd General Assembly, or as soon  
 25 thereafter as may be practical, the State Comptroller shall  
 26 direct and the State Treasurer shall transfer the sum of

1 \$1,200,000 from the General Revenue Fund to the Violence  
2 Prevention Fund.

3 (n) In addition to any other transfers that may be provided  
4 for by law, on July 1, 2003, or as soon thereafter as may be  
5 practical, the State Comptroller shall direct and the State  
6 Treasurer shall transfer the sum of \$6,800,000 from the General  
7 Revenue Fund to the DHS Recoveries Trust Fund.

8 (o) On or after July 1, 2003, and no later than June 30,  
9 2004, in addition to any other transfers that may be provided  
10 for by law, at the direction of and upon notification from the  
11 Governor, the State Comptroller shall direct and the State  
12 Treasurer shall transfer amounts not to exceed the following  
13 sums into the Vehicle Inspection Fund:

14 From the Underground Storage Tank Fund ..... \$35,000,000.

15 (p) On or after July 1, 2003 and until May 1, 2004, in  
16 addition to any other transfers that may be provided for by  
17 law, at the direction of and upon notification from the  
18 Governor, the State Comptroller shall direct and the State  
19 Treasurer shall transfer amounts not exceeding a total of  
20 \$80,000,000 from the General Revenue Fund to the Tobacco  
21 Settlement Recovery Fund. Any amounts so transferred shall be  
22 re-transferred from the Tobacco Settlement Recovery Fund to the  
23 General Revenue Fund at the direction of and upon notification  
24 from the Governor, but in any event on or before June 30, 2004.

25 (q) In addition to any other transfers that may be provided  
26 for by law, on July 1, 2003, or as soon as may be practical

1 thereafter, the State Comptroller shall direct and the State  
2 Treasurer shall transfer the sum of \$5,000,000 from the General  
3 Revenue Fund to the Illinois Military Family Relief Fund.

4 (r) In addition to any other transfers that may be provided  
5 for by law, on July 1, 2003, or as soon as may be practical  
6 thereafter, the State Comptroller shall direct and the State  
7 Treasurer shall transfer the sum of \$1,922,000 from the General  
8 Revenue Fund to the Presidential Library and Museum Operating  
9 Fund.

10 (s) In addition to any other transfers that may be provided  
11 for by law, on or after July 1, 2003, the State Comptroller  
12 shall direct and the State Treasurer shall transfer the sum of  
13 \$4,800,000 from the Statewide Economic Development Fund to the  
14 General Revenue Fund.

15 (t) In addition to any other transfers that may be provided  
16 for by law, on or after July 1, 2003, the State Comptroller  
17 shall direct and the State Treasurer shall transfer the sum of  
18 \$50,000,000 from the General Revenue Fund to the Budget  
19 Stabilization Fund.

20 (u) On or after July 1, 2004 and until May 1, 2005, in  
21 addition to any other transfers that may be provided for by  
22 law, at the direction of and upon notification from the  
23 Governor, the State Comptroller shall direct and the State  
24 Treasurer shall transfer amounts not exceeding a total of  
25 \$80,000,000 from the General Revenue Fund to the Tobacco  
26 Settlement Recovery Fund. Any amounts so transferred shall be

1 retransferred by the State Comptroller and the State Treasurer  
2 from the Tobacco Settlement Recovery Fund to the General  
3 Revenue Fund at the direction of and upon notification from the  
4 Governor, but in any event on or before June 30, 2005.

5 (v) In addition to any other transfers that may be provided  
6 for by law, on July 1, 2004, or as soon thereafter as may be  
7 practical, the State Comptroller shall direct and the State  
8 Treasurer shall transfer the sum of \$1,200,000 from the General  
9 Revenue Fund to the Violence Prevention Fund.

10 (w) In addition to any other transfers that may be provided  
11 for by law, on July 1, 2004, or as soon thereafter as may be  
12 practical, the State Comptroller shall direct and the State  
13 Treasurer shall transfer the sum of \$6,445,000 from the General  
14 Revenue Fund to the Presidential Library and Museum Operating  
15 Fund.

16 (x) In addition to any other transfers that may be provided  
17 for by law, on January 15, 2005, or as soon thereafter as may  
18 be practical, the State Comptroller shall direct and the State  
19 Treasurer shall transfer to the General Revenue Fund the  
20 following sums:

21 From the State Crime Laboratory Fund, \$200,000;

22 From the State Police Wireless Service Emergency Fund,  
23 \$200,000;

24 From the State Offender DNA Identification System  
25 Fund, \$800,000; and

26 From the State Police Whistleblower Reward and

1 Protection Fund, \$500,000.

2 (y) Notwithstanding any other provision of law to the  
3 contrary, in addition to any other transfers that may be  
4 provided for by law on June 30, 2005, or as soon as may be  
5 practical thereafter, the State Comptroller shall direct and  
6 the State Treasurer shall transfer the remaining balance from  
7 the designated funds into the General Revenue Fund and any  
8 future deposits that would otherwise be made into these funds  
9 must instead be made into the General Revenue Fund:

10 (1) the Keep Illinois Beautiful Fund;

11 (2) the Metropolitan Fair and Exposition Authority  
12 Reconstruction Fund;

13 (3) the New Technology Recovery Fund;

14 (4) the Illinois Rural Bond Bank Trust Fund;

15 (5) the ISBE School Bus Driver Permit Fund;

16 (6) the Solid Waste Management Revolving Loan Fund;

17 (7) the State Postsecondary Review Program Fund;

18 (8) the Tourism Attraction Development Matching Grant  
19 Fund;

20 (9) the Patent and Copyright Fund;

21 (10) the Credit Enhancement Development Fund;

22 (11) the Community Mental Health and Developmental  
23 Disabilities Services Provider Participation Fee Trust  
24 Fund;

25 (12) the Nursing Home Grant Assistance Fund;

26 (13) the By-product Material Safety Fund;

1           (14) the Illinois Student Assistance Commission Higher  
2 EdNet Fund;

3           (15) the DORS State Project Fund;

4           (16) the School Technology Revolving Fund;

5           (17) the Energy Assistance Contribution Fund;

6           (18) the Illinois Building Commission Revolving Fund;

7           (19) the Illinois Aquaculture Development Fund;

8           (20) the Homelessness Prevention Fund;

9           (21) the DCFS Refugee Assistance Fund;

10           (22) the Illinois Century Network Special Purposes  
11 Fund; and

12           (23) the Build Illinois Purposes Fund.

13           (z) In addition to any other transfers that may be provided  
14 for by law, on July 1, 2005, or as soon as may be practical  
15 thereafter, the State Comptroller shall direct and the State  
16 Treasurer shall transfer the sum of \$1,200,000 from the General  
17 Revenue Fund to the Violence Prevention Fund.

18           (aa) In addition to any other transfers that may be  
19 provided for by law, on July 1, 2005, or as soon as may be  
20 practical thereafter, the State Comptroller shall direct and  
21 the State Treasurer shall transfer the sum of \$9,000,000 from  
22 the General Revenue Fund to the Presidential Library and Museum  
23 Operating Fund.

24           (bb) In addition to any other transfers that may be  
25 provided for by law, on July 1, 2005, or as soon as may be  
26 practical thereafter, the State Comptroller shall direct and

1 the State Treasurer shall transfer the sum of \$6,803,600 from  
2 the General Revenue Fund to the Securities Audit and  
3 Enforcement Fund.

4 (cc) In addition to any other transfers that may be  
5 provided for by law, on or after July 1, 2005 and until May 1,  
6 2006, at the direction of and upon notification from the  
7 Governor, the State Comptroller shall direct and the State  
8 Treasurer shall transfer amounts not exceeding a total of  
9 \$80,000,000 from the General Revenue Fund to the Tobacco  
10 Settlement Recovery Fund. Any amounts so transferred shall be  
11 re-transferred by the State Comptroller and the State Treasurer  
12 from the Tobacco Settlement Recovery Fund to the General  
13 Revenue Fund at the direction of and upon notification from the  
14 Governor, but in any event on or before June 30, 2006.

15 (dd) In addition to any other transfers that may be  
16 provided for by law, on April 1, 2005, or as soon thereafter as  
17 may be practical, at the direction of the Director of Public  
18 Aid (now Director of Healthcare and Family Services), the State  
19 Comptroller shall direct and the State Treasurer shall transfer  
20 from the Public Aid Recoveries Trust Fund amounts not to exceed  
21 \$14,000,000 to the Community Mental Health Medicaid Trust Fund.

22 (ee) Notwithstanding any other provision of law, on July 1,  
23 2006, or as soon thereafter as practical, the State Comptroller  
24 shall direct and the State Treasurer shall transfer the  
25 remaining balance from the Illinois Civic Center Bond Fund to  
26 the Illinois Civic Center Bond Retirement and Interest Fund.



1           (ff) In addition to any other transfers that may be  
2 provided for by law, on and after July 1, 2006 and until June  
3 30, 2007, at the direction of and upon notification from the  
4 Director of the Governor's Office of Management and Budget, the  
5 State Comptroller shall direct and the State Treasurer shall  
6 transfer amounts not exceeding a total of \$1,900,000 from the  
7 General Revenue Fund to the Illinois Capital Revolving Loan  
8 Fund.

9           (gg) In addition to any other transfers that may be  
10 provided for by law, on and after July 1, 2006 and until May 1,  
11 2007, at the direction of and upon notification from the  
12 Governor, the State Comptroller shall direct and the State  
13 Treasurer shall transfer amounts not exceeding a total of  
14 \$80,000,000 from the General Revenue Fund to the Tobacco  
15 Settlement Recovery Fund. Any amounts so transferred shall be  
16 retransferred by the State Comptroller and the State Treasurer  
17 from the Tobacco Settlement Recovery Fund to the General  
18 Revenue Fund at the direction of and upon notification from the  
19 Governor, but in any event on or before June 30, 2007.

20           (hh) In addition to any other transfers that may be  
21 provided for by law, on and after July 1, 2006 and until June  
22 30, 2007, at the direction of and upon notification from the  
23 Governor, the State Comptroller shall direct and the State  
24 Treasurer shall transfer amounts from the Illinois Affordable  
25 Housing Trust Fund to the designated funds not exceeding the  
26 following amounts:

1 DCFS Children's Services Fund ..... \$2,200,000  
 2 Department of Corrections Reimbursement  
 3 and Education Fund ..... \$1,500,000  
 4 Supplemental Low-Income Energy  
 5 Assistance Fund..... \$75,000

6 (ii) In addition to any other transfers that may be  
 7 provided for by law, on or before August 31, 2006, the Governor  
 8 and the State Comptroller may agree to transfer the surplus  
 9 cash balance from the General Revenue Fund to the Budget  
 10 Stabilization Fund and the Pension Stabilization Fund in equal  
 11 proportions. The determination of the amount of the surplus  
 12 cash balance shall be made by the Governor, with the  
 13 concurrence of the State Comptroller, after taking into account  
 14 the June 30, 2006 balances in the general funds and the actual  
 15 or estimated spending from the general funds during the lapse  
 16 period. Notwithstanding the foregoing, the maximum amount that  
 17 may be transferred under this subsection (ii) is \$50,000,000.

18 (jj) In addition to any other transfers that may be  
 19 provided for by law, on July 1, 2006, or as soon thereafter as  
 20 practical, the State Comptroller shall direct and the State  
 21 Treasurer shall transfer the sum of \$8,250,000 from the General  
 22 Revenue Fund to the Presidential Library and Museum Operating  
 23 Fund.

24 (kk) In addition to any other transfers that may be  
 25 provided for by law, on July 1, 2006, or as soon thereafter as  
 26 practical, the State Comptroller shall direct and the State

1 Treasurer shall transfer the sum of \$1,400,000 from the General  
2 Revenue Fund to the Violence Prevention Fund.

3 (ll) In addition to any other transfers that may be  
4 provided for by law, on the first day of each calendar quarter  
5 of the fiscal year beginning July 1, 2006, or as soon  
6 thereafter as practical, the State Comptroller shall direct and  
7 the State Treasurer shall transfer from the General Revenue  
8 Fund amounts equal to one-fourth of \$20,000,000 to the  
9 Renewable Energy Resources Trust Fund.

10 (mm) In addition to any other transfers that may be  
11 provided for by law, on July 1, 2006, or as soon thereafter as  
12 practical, the State Comptroller shall direct and the State  
13 Treasurer shall transfer the sum of \$1,320,000 from the General  
14 Revenue Fund to the I-FLY Fund.

15 (nn) In addition to any other transfers that may be  
16 provided for by law, on July 1, 2006, or as soon thereafter as  
17 practical, the State Comptroller shall direct and the State  
18 Treasurer shall transfer the sum of \$3,000,000 from the General  
19 Revenue Fund to the African-American HIV/AIDS Response Fund.

20 (oo) In addition to any other transfers that may be  
21 provided for by law, on and after July 1, 2006 and until June  
22 30, 2007, at the direction of and upon notification from the  
23 Governor, the State Comptroller shall direct and the State  
24 Treasurer shall transfer amounts identified as net receipts  
25 from the sale of all or part of the Illinois Student Assistance  
26 Commission loan portfolio from the Student Loan Operating Fund

1 to the General Revenue Fund. The maximum amount that may be  
2 transferred pursuant to this Section is \$38,800,000. In  
3 addition, no transfer may be made pursuant to this Section that  
4 would have the effect of reducing the available balance in the  
5 Student Loan Operating Fund to an amount less than the amount  
6 remaining unexpended and unreserved from the total  
7 appropriations from the Fund estimated to be expended for the  
8 fiscal year. The State Treasurer and Comptroller shall transfer  
9 the amounts designated under this Section as soon as may be  
10 practical after receiving the direction to transfer from the  
11 Governor.

12 (pp) In addition to any other transfers that may be  
13 provided for by law, on July 1, 2006, or as soon thereafter as  
14 practical, the State Comptroller shall direct and the State  
15 Treasurer shall transfer the sum of \$2,000,000 from the General  
16 Revenue Fund to the Illinois Veterans Assistance Fund.

17 (qq) In addition to any other transfers that may be  
18 provided for by law, on and after July 1, 2007 and until May 1,  
19 2008, at the direction of and upon notification from the  
20 Governor, the State Comptroller shall direct and the State  
21 Treasurer shall transfer amounts not exceeding a total of  
22 \$80,000,000 from the General Revenue Fund to the Tobacco  
23 Settlement Recovery Fund. Any amounts so transferred shall be  
24 retransferred by the State Comptroller and the State Treasurer  
25 from the Tobacco Settlement Recovery Fund to the General  
26 Revenue Fund at the direction of and upon notification from the

1 Governor, but in any event on or before June 30, 2008.

2 (rr) In addition to any other transfers that may be  
3 provided for by law, on and after July 1, 2007 and until June  
4 30, 2008, at the direction of and upon notification from the  
5 Governor, the State Comptroller shall direct and the State  
6 Treasurer shall transfer amounts from the Illinois Affordable  
7 Housing Trust Fund to the designated funds not exceeding the  
8 following amounts:

- 9 DCFS Children's Services Fund ..... \$2,200,000
- 10 Department of Corrections Reimbursement
- 11 and Education Fund ..... \$1,500,000
- 12 Supplemental Low-Income Energy
- 13 Assistance Fund ..... \$75,000

14 (ss) In addition to any other transfers that may be  
15 provided for by law, on July 1, 2007, or as soon thereafter as  
16 practical, the State Comptroller shall direct and the State  
17 Treasurer shall transfer the sum of \$8,250,000 from the General  
18 Revenue Fund to the Presidential Library and Museum Operating  
19 Fund.

20 (tt) In addition to any other transfers that may be  
21 provided for by law, on July 1, 2007, or as soon thereafter as  
22 practical, the State Comptroller shall direct and the State  
23 Treasurer shall transfer the sum of \$1,400,000 from the General  
24 Revenue Fund to the Violence Prevention Fund.

25 (uu) In addition to any other transfers that may be  
26 provided for by law, on July 1, 2007, or as soon thereafter as

1 practical, the State Comptroller shall direct and the State  
2 Treasurer shall transfer the sum of \$1,320,000 from the General  
3 Revenue Fund to the I-FLY Fund.

4 (vv) In addition to any other transfers that may be  
5 provided for by law, on July 1, 2007, or as soon thereafter as  
6 practical, the State Comptroller shall direct and the State  
7 Treasurer shall transfer the sum of \$3,000,000 from the General  
8 Revenue Fund to the African-American HIV/AIDS Response Fund.

9 (ww) In addition to any other transfers that may be  
10 provided for by law, on July 1, 2007, or as soon thereafter as  
11 practical, the State Comptroller shall direct and the State  
12 Treasurer shall transfer the sum of \$3,500,000 from the General  
13 Revenue Fund to the Predatory Lending Database Program Fund.

14 (xx) In addition to any other transfers that may be  
15 provided for by law, on July 1, 2007, or as soon thereafter as  
16 practical, the State Comptroller shall direct and the State  
17 Treasurer shall transfer the sum of \$5,000,000 from the General  
18 Revenue Fund to the Digital Divide Elimination Fund.

19 (yy) In addition to any other transfers that may be  
20 provided for by law, on July 1, 2007, or as soon thereafter as  
21 practical, the State Comptroller shall direct and the State  
22 Treasurer shall transfer the sum of \$4,000,000 from the General  
23 Revenue Fund to the Digital Divide Elimination Infrastructure  
24 Fund.

25 (zz) In addition to any other transfers that may be  
26 provided for by law, on July 1, 2008, or as soon thereafter as

1 practical, the State Comptroller shall direct and the State  
2 Treasurer shall transfer the sum of \$5,000,000 from the General  
3 Revenue Fund to the Digital Divide Elimination Fund.

4 (aaa) In addition to any other transfers that may be  
5 provided for by law, on and after July 1, 2008 and until May 1,  
6 2009, at the direction of and upon notification from the  
7 Governor, the State Comptroller shall direct and the State  
8 Treasurer shall transfer amounts not exceeding a total of  
9 \$80,000,000 from the General Revenue Fund to the Tobacco  
10 Settlement Recovery Fund. Any amounts so transferred shall be  
11 retransferred by the State Comptroller and the State Treasurer  
12 from the Tobacco Settlement Recovery Fund to the General  
13 Revenue Fund at the direction of and upon notification from the  
14 Governor, but in any event on or before June 30, 2009.

15 (bbb) In addition to any other transfers that may be  
16 provided for by law, on and after July 1, 2008 and until June  
17 30, 2009, at the direction of and upon notification from the  
18 Governor, the State Comptroller shall direct and the State  
19 Treasurer shall transfer amounts from the Illinois Affordable  
20 Housing Trust Fund to the designated funds not exceeding the  
21 following amounts:

22	DCFS Children's Services Fund .....	\$2,200,000
23	Department of Corrections Reimbursement	
24	and Education Fund .....	\$1,500,000
25	Supplemental Low-Income Energy	
26	Assistance Fund.....	\$75,000

1           (ccc) In addition to any other transfers that may be  
2 provided for by law, on July 1, 2008, or as soon thereafter as  
3 practical, the State Comptroller shall direct and the State  
4 Treasurer shall transfer the sum of \$7,450,000 from the General  
5 Revenue Fund to the Presidential Library and Museum Operating  
6 Fund.

7           (ddd) In addition to any other transfers that may be  
8 provided for by law, on July 1, 2008, or as soon thereafter as  
9 practical, the State Comptroller shall direct and the State  
10 Treasurer shall transfer the sum of \$1,400,000 from the General  
11 Revenue Fund to the Violence Prevention Fund.

12           (eee) In addition to any other transfers that may be  
13 provided for by law, on July 1, 2009, or as soon thereafter as  
14 practical, the State Comptroller shall direct and the State  
15 Treasurer shall transfer the sum of \$5,000,000 from the General  
16 Revenue Fund to the Digital Divide Elimination Fund.

17           (fff) In addition to any other transfers that may be  
18 provided for by law, on and after July 1, 2009 and until May 1,  
19 2010, at the direction of and upon notification from the  
20 Governor, the State Comptroller shall direct and the State  
21 Treasurer shall transfer amounts not exceeding a total of  
22 \$80,000,000 from the General Revenue Fund to the Tobacco  
23 Settlement Recovery Fund. Any amounts so transferred shall be  
24 retransferred by the State Comptroller and the State Treasurer  
25 from the Tobacco Settlement Recovery Fund to the General  
26 Revenue Fund at the direction of and upon notification from the



1 Governor, but in any event on or before June 30, 2010.

2 (ggg) In addition to any other transfers that may be  
3 provided for by law, on July 1, 2009, or as soon thereafter as  
4 practical, the State Comptroller shall direct and the State  
5 Treasurer shall transfer the sum of \$7,450,000 from the General  
6 Revenue Fund to the Presidential Library and Museum Operating  
7 Fund.

8 (hhh) In addition to any other transfers that may be  
9 provided for by law, on July 1, 2009, or as soon thereafter as  
10 practical, the State Comptroller shall direct and the State  
11 Treasurer shall transfer the sum of \$1,400,000 from the General  
12 Revenue Fund to the Violence Prevention Fund.

13 (iii) In addition to any other transfers that may be  
14 provided for by law, on July 1, 2009, or as soon thereafter as  
15 practical, the State Comptroller shall direct and the State  
16 Treasurer shall transfer the sum of \$100,000 from the General  
17 Revenue Fund to the Heartsaver AED Fund.

18 (jjj) In addition to any other transfers that may be  
19 provided for by law, on and after July 1, 2009 and until June  
20 30, 2010, at the direction of and upon notification from the  
21 Governor, the State Comptroller shall direct and the State  
22 Treasurer shall transfer amounts not exceeding a total of  
23 \$17,000,000 from the General Revenue Fund to the DCFS  
24 Children's Services Fund.

25 (lll) In addition to any other transfers that may be  
26 provided for by law, on July 1, 2009, or as soon thereafter as

1 practical, the State Comptroller shall direct and the State  
2 Treasurer shall transfer the sum of \$5,000,000 from the General  
3 Revenue Fund to the Communications Revolving Fund.

4 (mmm) In addition to any other transfers that may be  
5 provided for by law, on July 1, 2009, or as soon thereafter as  
6 practical, the State Comptroller shall direct and the State  
7 Treasurer shall transfer the sum of \$9,700,000 from the General  
8 Revenue Fund to the Senior Citizens Real Estate Deferred Tax  
9 Revolving Fund.

10 (nnn) In addition to any other transfers that may be  
11 provided for by law, on July 1, 2009, or as soon thereafter as  
12 practical, the State Comptroller shall direct and the State  
13 Treasurer shall transfer the sum of \$565,000 from the FY09  
14 Budget Relief Fund to the Horse Racing Fund.

15 (ooo) In addition to any other transfers that may be  
16 provided by law, on July 1, 2009, or as soon thereafter as  
17 practical, the State Comptroller shall direct and the State  
18 Treasurer shall transfer the sum of \$600,000 from the General  
19 Revenue Fund to the Temporary Relocation Expenses Revolving  
20 Fund.

21 (ppp) In addition to any other transfers that may be  
22 provided for by law, on July 1, 2010, or as soon thereafter as  
23 practical, the State Comptroller shall direct and the State  
24 Treasurer shall transfer the sum of \$5,000,000 from the General  
25 Revenue Fund to the Digital Divide Elimination Fund.

26 (qqq) In addition to any other transfers that may be

1 provided for by law, on and after July 1, 2010 and until May 1,  
2 2011, at the direction of and upon notification from the  
3 Governor, the State Comptroller shall direct and the State  
4 Treasurer shall transfer amounts not exceeding a total of  
5 \$80,000,000 from the General Revenue Fund to the Tobacco  
6 Settlement Recovery Fund. Any amounts so transferred shall be  
7 retransferred by the State Comptroller and the State Treasurer  
8 from the Tobacco Settlement Recovery Fund to the General  
9 Revenue Fund at the direction of and upon notification from the  
10 Governor, but in any event on or before June 30, 2011.

11 (rrr) In addition to any other transfers that may be  
12 provided for by law, on July 1, 2010, or as soon thereafter as  
13 practical, the State Comptroller shall direct and the State  
14 Treasurer shall transfer the sum of \$6,675,000 from the General  
15 Revenue Fund to the Presidential Library and Museum Operating  
16 Fund.

17 (sss) In addition to any other transfers that may be  
18 provided for by law, on July 1, 2010, or as soon thereafter as  
19 practical, the State Comptroller shall direct and the State  
20 Treasurer shall transfer the sum of \$1,400,000 from the General  
21 Revenue Fund to the Violence Prevention Fund.

22 (ttt) In addition to any other transfers that may be  
23 provided for by law, on July 1, 2010, or as soon thereafter as  
24 practical, the State Comptroller shall direct and the State  
25 Treasurer shall transfer the sum of \$100,000 from the General  
26 Revenue Fund to the Heartsaver AED Fund.

1           (uuu) In addition to any other transfers that may be  
2 provided for by law, on July 1, 2010, or as soon thereafter as  
3 practical, the State Comptroller shall direct and the State  
4 Treasurer shall transfer the sum of \$5,000,000 from the General  
5 Revenue Fund to the Communications Revolving Fund.

6           (vvv) In addition to any other transfers that may be  
7 provided for by law, on July 1, 2010, or as soon thereafter as  
8 practical, the State Comptroller shall direct and the State  
9 Treasurer shall transfer the sum of \$3,000,000 from the General  
10 Revenue Fund to the Illinois Capital Revolving Loan Fund.

11           (www) In addition to any other transfers that may be  
12 provided for by law, on July 1, 2010, or as soon thereafter as  
13 practical, the State Comptroller shall direct and the State  
14 Treasurer shall transfer the sum of \$17,000,000 from the  
15 General Revenue Fund to the DCFS Children's Services Fund.

16           (xxx) In addition to any other transfers that may be  
17 provided for by law, on July 1, 2010, or as soon thereafter as  
18 practical, the State Comptroller shall direct and the State  
19 Treasurer shall transfer the sum of \$2,000,000 from the Digital  
20 Divide Elimination Infrastructure Fund, of which \$1,000,000  
21 shall go to the Workforce, Technology, and Economic Development  
22 Fund and \$1,000,000 to the Public Utility Fund.

23           (yyy) In addition to any other transfers that may be  
24 provided for by law, on and after July 1, 2011 and until May 1,  
25 2012, at the direction of and upon notification from the  
26 Governor, the State Comptroller shall direct and the State

1 Treasurer shall transfer amounts not exceeding a total of  
2 \$80,000,000 from the General Revenue Fund to the Tobacco  
3 Settlement Recovery Fund. Any amounts so transferred shall be  
4 retransferred by the State Comptroller and the State Treasurer  
5 from the Tobacco Settlement Recovery Fund to the General  
6 Revenue Fund at the direction of and upon notification from the  
7 Governor, but in any event on or before June 30, 2012.

8 (zzz) In addition to any other transfers that may be  
9 provided for by law, on July 1, 2011, or as soon thereafter as  
10 practical, the State Comptroller shall direct and the State  
11 Treasurer shall transfer the sum of \$1,000,000 from the General  
12 Revenue Fund to the Illinois Veterans Assistance Fund.

13 (aaaa) In addition to any other transfers that may be  
14 provided for by law, on July 1, 2011, or as soon thereafter as  
15 practical, the State Comptroller shall direct and the State  
16 Treasurer shall transfer the sum of \$8,000,000 from the General  
17 Revenue Fund to the Presidential Library and Museum Operating  
18 Fund.

19 (bbbb) In addition to any other transfers that may be  
20 provided for by law, on July 1, 2011, or as soon thereafter as  
21 practical, the State Comptroller shall direct and the State  
22 Treasurer shall transfer the sum of \$1,400,000 from the General  
23 Revenue Fund to the Violence Prevention Fund.

24 (cccc) In addition to any other transfers that may be  
25 provided for by law, on July 1, 2011, or as soon thereafter as  
26 practical, the State Comptroller shall direct and the State

1 Treasurer shall transfer the sum of \$14,100,000 from the  
2 General Revenue Fund to the State Garage Revolving Fund.

3 (dddd) In addition to any other transfers that may be  
4 provided for by law, on July 1, 2011, or as soon thereafter as  
5 practical, the State Comptroller shall direct and the State  
6 Treasurer shall transfer the sum of \$4,000,000 from the General  
7 Revenue Fund to the Digital Divide Elimination Fund.

8 (eeee) In addition to any other transfers that may be  
9 provided for by law, on July 1, 2011, or as soon thereafter as  
10 practical, the State Comptroller shall direct and the State  
11 Treasurer shall transfer the sum of \$500,000 from the General  
12 Revenue Fund to the Senior Citizens Real Estate Deferred Tax  
13 Revolving Fund.

14 (Source: P.A. 99-933, eff. 1-27-17.)

15 (30 ILCS 105/8g-1)

16 Sec. 8g-1. Fund transfers.

17 (a) In addition to any other transfers that may be provided  
18 for by law, on and after July 1, 2012 and until May 1, 2013, at  
19 the direction of and upon notification from the Governor, the  
20 State Comptroller shall direct and the State Treasurer shall  
21 transfer amounts not exceeding a total of \$80,000,000 from the  
22 General Revenue Fund to the Tobacco Settlement Recovery Fund.  
23 Any amounts so transferred shall be retransferred by the State  
24 Comptroller and the State Treasurer from the Tobacco Settlement  
25 Recovery Fund to the General Revenue Fund at the direction of

1 and upon notification from the Governor, but in any event on or  
2 before June 30, 2013.

3 (b) In addition to any other transfers that may be provided  
4 for by law, on and after July 1, 2013 and until May 1, 2014, at  
5 the direction of and upon notification from the Governor, the  
6 State Comptroller shall direct and the State Treasurer shall  
7 transfer amounts not exceeding a total of \$80,000,000 from the  
8 General Revenue Fund to the Tobacco Settlement Recovery Fund.  
9 Any amounts so transferred shall be retransferred by the State  
10 Comptroller and the State Treasurer from the Tobacco Settlement  
11 Recovery Fund to the General Revenue Fund at the direction of  
12 and upon notification from the Governor, but in any event on or  
13 before June 30, 2014.

14 (c) In addition to any other transfers that may be provided  
15 for by law, on July 1, 2013, or as soon thereafter as  
16 practical, the State Comptroller shall direct and the State  
17 Treasurer shall transfer the sum of \$1,400,000 from the General  
18 Revenue Fund to the ICJIA Violence Prevention Fund.

19 (d) In addition to any other transfers that may be provided  
20 for by law, on July 1, 2013, or as soon thereafter as  
21 practical, the State Comptroller shall direct and the State  
22 Treasurer shall transfer the sum of \$1,500,000 from the General  
23 Revenue Fund to the Illinois Veterans Assistance Fund.

24 (e) In addition to any other transfers that may be provided  
25 for by law, on July 1, 2013, or as soon thereafter as  
26 practical, the State Comptroller shall direct and the State

1 Treasurer shall transfer the sum of \$500,000 from the General  
2 Revenue Fund to the Senior Citizens Real Estate Deferred Tax  
3 Revolving Fund.

4 (f) In addition to any other transfers that may be provided  
5 for by law, on July 1, 2013, or as soon thereafter as  
6 practical, the State Comptroller shall direct and the State  
7 Treasurer shall transfer the sum of \$4,000,000 from the General  
8 Revenue Fund to the Digital Divide Elimination Fund.

9 (g) In addition to any other transfers that may be provided  
10 for by law, on July 1, 2013, or as soon thereafter as  
11 practical, the State Comptroller shall direct and the State  
12 Treasurer shall transfer the sum of \$5,000,000 from the General  
13 Revenue Fund to the Communications Revolving Fund.

14 (h) In addition to any other transfers that may be provided  
15 for by law, on July 1, 2013, or as soon thereafter as  
16 practical, the State Comptroller shall direct and the State  
17 Treasurer shall transfer the sum of \$9,800,000 from the General  
18 Revenue Fund to the Presidential Library and Museum Operating  
19 Fund.

20 (i) In addition to any other transfers that may be provided  
21 for by law, on and after July 1, 2014 and until May 1, 2015, at  
22 the direction of and upon notification from the Governor, the  
23 State Comptroller shall direct and the State Treasurer shall  
24 transfer amounts not exceeding a total of \$80,000,000 from the  
25 General Revenue Fund to the Tobacco Settlement Recovery Fund.  
26 Any amounts so transferred shall be retransferred by the State



1 Comptroller and the State Treasurer from the Tobacco Settlement  
2 Recovery Fund to the General Revenue Fund at the direction of  
3 and upon notification from the Governor, but in any event on or  
4 before June 30, 2015.

5 (j) In addition to any other transfers that may be provided  
6 for by law, on July 1, 2014, or as soon thereafter as  
7 practical, the State Comptroller shall direct and the State  
8 Treasurer shall transfer the sum of \$10,000,000 from the  
9 General Revenue Fund to the Presidential Library and Museum  
10 Operating Fund.

11 (k) In addition to any other transfers that may be provided  
12 for by law, as soon as may be practical after the effective  
13 date of this amendatory Act of the 100th General Assembly, the  
14 State Comptroller shall direct and the State Treasurer shall  
15 transfer the sum of \$1,000,000 from the General Revenue Fund to  
16 the Grant Accountability and Transparency Fund.

17 (l) In addition to any other transfers that may be provided  
18 for by law, on July 1, 2017, or as soon thereafter as  
19 practical, the State Comptroller shall direct and the State  
20 Treasurer shall transfer the sum of \$1,000,000 from the General  
21 Revenue Fund to the Grant Accountability and Transparency Fund.

22 (m) Notwithstanding any other provision of law, in addition  
23 to any other transfers that may be provided by law, on July 1,  
24 2017, or as soon thereafter as practical, the State Comptroller  
25 shall direct and the State Treasurer shall transfer the  
26 remaining balance from the Performance-enhancing Substance

1 Testing Fund into the General Revenue Fund. Upon completion of  
2 the transfers, the Performance-enhancing Substance Testing  
3 Fund is dissolved, and any future deposits due to that Fund and  
4 any outstanding obligations or liabilities of that Fund pass to  
5 the General Revenue Fund.

6 (Source: P.A. 97-732, eff. 6-30-12; 98-24, eff. 6-19-13;  
7 98-674, eff. 6-30-14.)

8 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

9 Sec. 13.2. Transfers among line item appropriations.

10 (a) Transfers among line item appropriations from the same  
11 treasury fund for the objects specified in this Section may be  
12 made in the manner provided in this Section when the balance  
13 remaining in one or more such line item appropriations is  
14 insufficient for the purpose for which the appropriation was  
15 made.

16 (a-1) No transfers may be made from one agency to another  
17 agency, nor may transfers be made from one institution of  
18 higher education to another institution of higher education  
19 except as provided by subsection (a-4).

20 (a-2) Except as otherwise provided in this Section,  
21 transfers may be made only among the objects of expenditure  
22 enumerated in this Section, except that no funds may be  
23 transferred from any appropriation for personal services, from  
24 any appropriation for State contributions to the State  
25 Employees' Retirement System, from any separate appropriation

1 for employee retirement contributions paid by the employer, nor  
2 from any appropriation for State contribution for employee  
3 group insurance. During State fiscal year 2005, an agency may  
4 transfer amounts among its appropriations within the same  
5 treasury fund for personal services, employee retirement  
6 contributions paid by employer, and State Contributions to  
7 retirement systems; notwithstanding and in addition to the  
8 transfers authorized in subsection (c) of this Section, the  
9 fiscal year 2005 transfers authorized in this sentence may be  
10 made in an amount not to exceed 2% of the aggregate amount  
11 appropriated to an agency within the same treasury fund. During  
12 State fiscal year 2007, the Departments of Children and Family  
13 Services, Corrections, Human Services, and Juvenile Justice  
14 may transfer amounts among their respective appropriations  
15 within the same treasury fund for personal services, employee  
16 retirement contributions paid by employer, and State  
17 contributions to retirement systems. During State fiscal year  
18 2010, the Department of Transportation may transfer amounts  
19 among their respective appropriations within the same treasury  
20 fund for personal services, employee retirement contributions  
21 paid by employer, and State contributions to retirement  
22 systems. During State fiscal years 2010 and 2014 only, an  
23 agency may transfer amounts among its respective  
24 appropriations within the same treasury fund for personal  
25 services, employee retirement contributions paid by employer,  
26 and State contributions to retirement systems.

1 Notwithstanding, and in addition to, the transfers authorized  
2 in subsection (c) of this Section, these transfers may be made  
3 in an amount not to exceed 2% of the aggregate amount  
4 appropriated to an agency within the same treasury fund.

5 (a-2.5) During State fiscal year 2015 only, the State's  
6 Attorneys Appellate Prosecutor may transfer amounts among its  
7 respective appropriations contained in operational line items  
8 within the same treasury fund. Notwithstanding, and in addition  
9 to, the transfers authorized in subsection (c) of this Section,  
10 these transfers may be made in an amount not to exceed 4% of  
11 the aggregate amount appropriated to the State's Attorneys  
12 Appellate Prosecutor within the same treasury fund.

13 (a-3) Further, if an agency receives a separate  
14 appropriation for employee retirement contributions paid by  
15 the employer, any transfer by that agency into an appropriation  
16 for personal services must be accompanied by a corresponding  
17 transfer into the appropriation for employee retirement  
18 contributions paid by the employer, in an amount sufficient to  
19 meet the employer share of the employee contributions required  
20 to be remitted to the retirement system.

21 (a-4) Long-Term Care Rebalancing. The Governor may  
22 designate amounts set aside for institutional services  
23 appropriated from the General Revenue Fund or any other State  
24 fund that receives monies for long-term care services to be  
25 transferred to all State agencies responsible for the  
26 administration of community-based long-term care programs,

1 including, but not limited to, community-based long-term care  
2 programs administered by the Department of Healthcare and  
3 Family Services, the Department of Human Services, and the  
4 Department on Aging, provided that the Director of Healthcare  
5 and Family Services first certifies that the amounts being  
6 transferred are necessary for the purpose of assisting persons  
7 in or at risk of being in institutional care to transition to  
8 community-based settings, including the financial data needed  
9 to prove the need for the transfer of funds. The total amounts  
10 transferred shall not exceed 4% in total of the amounts  
11 appropriated from the General Revenue Fund or any other State  
12 fund that receives monies for long-term care services for each  
13 fiscal year. A notice of the fund transfer must be made to the  
14 General Assembly and posted at a minimum on the Department of  
15 Healthcare and Family Services website, the Governor's Office  
16 of Management and Budget website, and any other website the  
17 Governor sees fit. These postings shall serve as notice to the  
18 General Assembly of the amounts to be transferred. Notice shall  
19 be given at least 30 days prior to transfer.

20 (b) In addition to the general transfer authority provided  
21 under subsection (c), the following agencies have the specific  
22 transfer authority granted in this subsection:

23 The Department of Healthcare and Family Services is  
24 authorized to make transfers representing savings attributable  
25 to not increasing grants due to the births of additional  
26 children from line items for payments of cash grants to line

1 items for payments for employment and social services for the  
2 purposes outlined in subsection (f) of Section 4-2 of the  
3 Illinois Public Aid Code.

4 The Department of Children and Family Services is  
5 authorized to make transfers not exceeding 2% of the aggregate  
6 amount appropriated to it within the same treasury fund for the  
7 following line items among these same line items: Foster Home  
8 and Specialized Foster Care and Prevention, Institutions and  
9 Group Homes and Prevention, and Purchase of Adoption and  
10 Guardianship Services.

11 The Department on Aging is authorized to make transfers not  
12 exceeding 2% of the aggregate amount appropriated to it within  
13 the same treasury fund for the following Community Care Program  
14 line items among these same line items: purchase of services  
15 covered by the Community Care Program and Comprehensive Case  
16 Coordination.

17 The State Treasurer is authorized to make transfers among  
18 line item appropriations from the Capital Litigation Trust  
19 Fund, with respect to costs incurred in fiscal years 2002 and  
20 2003 only, when the balance remaining in one or more such line  
21 item appropriations is insufficient for the purpose for which  
22 the appropriation was made, provided that no such transfer may  
23 be made unless the amount transferred is no longer required for  
24 the purpose for which that appropriation was made.

25 The State Board of Education is authorized to make  
26 transfers from line item appropriations within the same

1 treasury fund for General State Aid and General State Aid -  
2 Hold Harmless, provided that no such transfer may be made  
3 unless the amount transferred is no longer required for the  
4 purpose for which that appropriation was made, to the line item  
5 appropriation for Transitional Assistance when the balance  
6 remaining in such line item appropriation is insufficient for  
7 the purpose for which the appropriation was made.

8 The State Board of Education is authorized to make  
9 transfers between the following line item appropriations  
10 within the same treasury fund: Disabled Student  
11 Services/Materials (Section 14-13.01 of the School Code),  
12 Disabled Student Transportation Reimbursement (Section  
13 14-13.01 of the School Code), Disabled Student Tuition -  
14 Private Tuition (Section 14-7.02 of the School Code),  
15 Extraordinary Special Education (Section 14-7.02b of the  
16 School Code), Reimbursement for Free Lunch/Breakfast Program,  
17 Summer School Payments (Section 18-4.3 of the School Code), and  
18 Transportation - Regular/Vocational Reimbursement (Section  
19 29-5 of the School Code). Such transfers shall be made only  
20 when the balance remaining in one or more such line item  
21 appropriations is insufficient for the purpose for which the  
22 appropriation was made and provided that no such transfer may  
23 be made unless the amount transferred is no longer required for  
24 the purpose for which that appropriation was made.

25 The Department of Healthcare and Family Services is  
26 authorized to make transfers not exceeding 4% of the aggregate

1 amount appropriated to it, within the same treasury fund, among  
2 the various line items appropriated for Medical Assistance.

3 (c) The sum of such transfers for an agency in a fiscal  
4 year shall not exceed 2% of the aggregate amount appropriated  
5 to it within the same treasury fund for the following objects:  
6 Personal Services; Extra Help; Student and Inmate  
7 Compensation; State Contributions to Retirement Systems; State  
8 Contributions to Social Security; State Contribution for  
9 Employee Group Insurance; Contractual Services; Travel;  
10 Commodities; Printing; Equipment; Electronic Data Processing;  
11 Operation of Automotive Equipment; Telecommunications  
12 Services; Travel and Allowance for Committed, Paroled and  
13 Discharged Prisoners; Library Books; Federal Matching Grants  
14 for Student Loans; Refunds; Workers' Compensation,  
15 Occupational Disease, and Tort Claims; and, in appropriations  
16 to institutions of higher education, Awards and Grants.  
17 Notwithstanding the above, any amounts appropriated for  
18 payment of workers' compensation claims to an agency to which  
19 the authority to evaluate, administer and pay such claims has  
20 been delegated by the Department of Central Management Services  
21 may be transferred to any other expenditure object where such  
22 amounts exceed the amount necessary for the payment of such  
23 claims.

24 (c-1) Special provisions for State fiscal year 2003.  
25 Notwithstanding any other provision of this Section to the  
26 contrary, for State fiscal year 2003 only, transfers among line



1 item appropriations to an agency from the same treasury fund  
2 may be made provided that the sum of such transfers for an  
3 agency in State fiscal year 2003 shall not exceed 3% of the  
4 aggregate amount appropriated to that State agency for State  
5 fiscal year 2003 for the following objects: personal services,  
6 except that no transfer may be approved which reduces the  
7 aggregate appropriations for personal services within an  
8 agency; extra help; student and inmate compensation; State  
9 contributions to retirement systems; State contributions to  
10 social security; State contributions for employee group  
11 insurance; contractual services; travel; commodities;  
12 printing; equipment; electronic data processing; operation of  
13 automotive equipment; telecommunications services; travel and  
14 allowance for committed, paroled, and discharged prisoners;  
15 library books; federal matching grants for student loans;  
16 refunds; workers' compensation, occupational disease, and tort  
17 claims; and, in appropriations to institutions of higher  
18 education, awards and grants.

19 (c-2) Special provisions for State fiscal year 2005.  
20 Notwithstanding subsections (a), (a-2), and (c), for State  
21 fiscal year 2005 only, transfers may be made among any line  
22 item appropriations from the same or any other treasury fund  
23 for any objects or purposes, without limitation, when the  
24 balance remaining in one or more such line item appropriations  
25 is insufficient for the purpose for which the appropriation was  
26 made, provided that the sum of those transfers by a State

1 agency shall not exceed 4% of the aggregate amount appropriated  
2 to that State agency for fiscal year 2005.

3 (c-3) Special provisions for State fiscal year 2015.  
4 Notwithstanding any other provision of this Section, for State  
5 fiscal year 2015, transfers among line item appropriations to a  
6 State agency from the same State treasury fund may be made for  
7 operational or lump sum expenses only, provided that the sum of  
8 such transfers for a State agency in State fiscal year 2015  
9 shall not exceed 4% of the aggregate amount appropriated to  
10 that State agency for operational or lump sum expenses for  
11 State fiscal year 2015. For the purpose of this subsection,  
12 "operational or lump sum expenses" includes the following  
13 objects: personal services; extra help; student and inmate  
14 compensation; State contributions to retirement systems; State  
15 contributions to social security; State contributions for  
16 employee group insurance; contractual services; travel;  
17 commodities; printing; equipment; electronic data processing;  
18 operation of automotive equipment; telecommunications  
19 services; travel and allowance for committed, paroled, and  
20 discharged prisoners; library books; federal matching grants  
21 for student loans; refunds; workers' compensation,  
22 occupational disease, and tort claims; lump sum and other  
23 purposes; and lump sum operations. For the purpose of this  
24 subsection (c-3), "State agency" does not include the Attorney  
25 General, the Secretary of State, the Comptroller, the  
26 Treasurer, or the legislative or judicial branches.

1       (c-4) Special provisions for State fiscal year 2018.  
2       Notwithstanding any other provision of this Section, for State  
3       fiscal year 2018, transfers among line item appropriations to a  
4       State agency from the same State treasury fund may be made for  
5       operational or lump sum expenses only. The sum of such  
6       transfers for a State agency in State fiscal year 2018 shall  
7       not exceed 4% of the aggregate amount appropriated to that  
8       State agency for operational or lump sum expenses for State  
9       fiscal year 2018. For the purpose of this subsection (c-4),  
10       "operational or lump sum expenses" includes the following  
11       objects: personal services; extra help; student and inmate  
12       compensation; State contributions to retirement systems; State  
13       contributions to social security; State contributions for  
14       employee group insurance; contractual services; travel;  
15       commodities; printing; equipment; electronic data processing;  
16       operation of automotive equipment; telecommunications  
17       services; travel and allowance for committed, paroled, and  
18       discharged prisoners; library books; federal matching grants  
19       for student loans; refunds; workers' compensation,  
20       occupational disease, and tort claims; lump sum and other  
21       purposes; and lump sum operations. For the purpose of this  
22       subsection (c-4), "State agency" does not include the Attorney  
23       General, the Secretary of State, the Comptroller, the  
24       Treasurer, or the legislative or judicial branches.

25       (d) Transfers among appropriations made to agencies of the  
26       Legislative and Judicial departments and to the

1 constitutionally elected officers in the Executive branch  
2 require the approval of the officer authorized in Section 10 of  
3 this Act to approve and certify vouchers. Transfers among  
4 appropriations made to the University of Illinois, Southern  
5 Illinois University, Chicago State University, Eastern  
6 Illinois University, Governors State University, Illinois  
7 State University, Northeastern Illinois University, Northern  
8 Illinois University, Western Illinois University, the Illinois  
9 Mathematics and Science Academy and the Board of Higher  
10 Education require the approval of the Board of Higher Education  
11 and the Governor. Transfers among appropriations to all other  
12 agencies require the approval of the Governor.

13       The officer responsible for approval shall certify that the  
14 transfer is necessary to carry out the programs and purposes  
15 for which the appropriations were made by the General Assembly  
16 and shall transmit to the State Comptroller a certified copy of  
17 the approval which shall set forth the specific amounts  
18 transferred so that the Comptroller may change his records  
19 accordingly. The Comptroller shall furnish the Governor with  
20 information copies of all transfers approved for agencies of  
21 the Legislative and Judicial departments and transfers  
22 approved by the constitutionally elected officials of the  
23 Executive branch other than the Governor, showing the amounts  
24 transferred and indicating the dates such changes were entered  
25 on the Comptroller's records.

26       (e) The State Board of Education, in consultation with the

1 State Comptroller, may transfer line item appropriations for  
2 General State Aid between the Common School Fund and the  
3 Education Assistance Fund. With the advice and consent of the  
4 Governor's Office of Management and Budget, the State Board of  
5 Education, in consultation with the State Comptroller, may  
6 transfer line item appropriations between the General Revenue  
7 Fund and the Education Assistance Fund for the following  
8 programs:

9 (1) Disabled Student Personnel Reimbursement (Section  
10 14-13.01 of the School Code);

11 (2) Disabled Student Transportation Reimbursement  
12 (subsection (b) of Section 14-13.01 of the School Code);

13 (3) Disabled Student Tuition - Private Tuition  
14 (Section 14-7.02 of the School Code);

15 (4) Extraordinary Special Education (Section 14-7.02b  
16 of the School Code);

17 (5) Reimbursement for Free Lunch/Breakfast Programs;

18 (6) Summer School Payments (Section 18-4.3 of the  
19 School Code);

20 (7) Transportation - Regular/Vocational Reimbursement  
21 (Section 29-5 of the School Code);

22 (8) Regular Education Reimbursement (Section 18-3 of  
23 the School Code); and

24 (9) Special Education Reimbursement (Section 14-7.03  
25 of the School Code).

26 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-2,

1 eff. 3-26-15.)

2 (30 ILCS 105/25) (from Ch. 127, par. 161)

3 Sec. 25. Fiscal year limitations.

4 (a) All appropriations shall be available for expenditure  
5 for the fiscal year or for a lesser period if the Act making  
6 that appropriation so specifies. A deficiency or emergency  
7 appropriation shall be available for expenditure only through  
8 June 30 of the year when the Act making that appropriation is  
9 enacted unless that Act otherwise provides.

10 (b) Outstanding liabilities as of June 30, payable from  
11 appropriations which have otherwise expired, may be paid out of  
12 the expiring appropriations during the 2-month period ending at  
13 the close of business on August 31. Any service involving  
14 professional or artistic skills or any personal services by an  
15 employee whose compensation is subject to income tax  
16 withholding must be performed as of June 30 of the fiscal year  
17 in order to be considered an "outstanding liability as of June  
18 30" that is thereby eligible for payment out of the expiring  
19 appropriation.

20 (b-1) However, payment of tuition reimbursement claims  
21 under Section 14-7.03 or 18-3 of the School Code may be made by  
22 the State Board of Education from its appropriations for those  
23 respective purposes for any fiscal year, even though the claims  
24 reimbursed by the payment may be claims attributable to a prior  
25 fiscal year, and payments may be made at the direction of the

1 State Superintendent of Education from the fund from which the  
2 appropriation is made without regard to any fiscal year  
3 limitations, except as required by subsection (j) of this  
4 Section. Beginning on June 30, 2021, payment of tuition  
5 reimbursement claims under Section 14-7.03 or 18-3 of the  
6 School Code as of June 30, payable from appropriations that  
7 have otherwise expired, may be paid out of the expiring  
8 appropriation during the 4-month period ending at the close of  
9 business on October 31.

10 (b-2) All outstanding liabilities as of June 30, 2010,  
11 payable from appropriations that would otherwise expire at the  
12 conclusion of the lapse period for fiscal year 2010, and  
13 interest penalties payable on those liabilities under the State  
14 Prompt Payment Act, may be paid out of the expiring  
15 appropriations until December 31, 2010, without regard to the  
16 fiscal year in which the payment is made, as long as vouchers  
17 for the liabilities are received by the Comptroller no later  
18 than August 31, 2010.

19 (b-2.5) All outstanding liabilities as of June 30, 2011,  
20 payable from appropriations that would otherwise expire at the  
21 conclusion of the lapse period for fiscal year 2011, and  
22 interest penalties payable on those liabilities under the State  
23 Prompt Payment Act, may be paid out of the expiring  
24 appropriations until December 31, 2011, without regard to the  
25 fiscal year in which the payment is made, as long as vouchers  
26 for the liabilities are received by the Comptroller no later

1 than August 31, 2011.

2 (b-2.6) All outstanding liabilities as of June 30, 2012,  
3 payable from appropriations that would otherwise expire at the  
4 conclusion of the lapse period for fiscal year 2012, and  
5 interest penalties payable on those liabilities under the State  
6 Prompt Payment Act, may be paid out of the expiring  
7 appropriations until December 31, 2012, without regard to the  
8 fiscal year in which the payment is made, as long as vouchers  
9 for the liabilities are received by the Comptroller no later  
10 than August 31, 2012.

11 (b-2.6a) All outstanding liabilities as of June 30, 2017,  
12 payable from appropriations that would otherwise expire at the  
13 conclusion of the lapse period for fiscal year 2017, and  
14 interest penalties payable on those liabilities under the State  
15 Prompt Payment Act, may be paid out of the expiring  
16 appropriations until December 31, 2017, without regard to the  
17 fiscal year in which the payment is made, as long as vouchers  
18 for the liabilities are received by the Comptroller no later  
19 than September 30, 2017.

20 (b-2.7) For fiscal years 2012, 2013, and 2014, interest  
21 penalties payable under the State Prompt Payment Act associated  
22 with a voucher for which payment is issued after June 30 may be  
23 paid out of the next fiscal year's appropriation. The future  
24 year appropriation must be for the same purpose and from the  
25 same fund as the original payment. An interest penalty voucher  
26 submitted against a future year appropriation must be submitted



1 within 60 days after the issuance of the associated voucher,  
2 and the Comptroller must issue the interest payment within 60  
3 days after acceptance of the interest voucher.

4 (b-3) Medical payments may be made by the Department of  
5 Veterans' Affairs from its appropriations for those purposes  
6 for any fiscal year, without regard to the fact that the  
7 medical services being compensated for by such payment may have  
8 been rendered in a prior fiscal year, except as required by  
9 subsection (j) of this Section. Beginning on June 30, 2021,  
10 medical payments payable from appropriations that have  
11 otherwise expired may be paid out of the expiring appropriation  
12 during the 4-month period ending at the close of business on  
13 October 31.

14 (b-4) Medical payments and child care payments may be made  
15 by the Department of Human Services (as successor to the  
16 Department of Public Aid) from appropriations for those  
17 purposes for any fiscal year, without regard to the fact that  
18 the medical or child care services being compensated for by  
19 such payment may have been rendered in a prior fiscal year; and  
20 payments may be made at the direction of the Department of  
21 Healthcare and Family Services (or successor agency) from the  
22 Health Insurance Reserve Fund without regard to any fiscal year  
23 limitations, except as required by subsection (j) of this  
24 Section. Beginning on June 30, 2021, medical and child care  
25 payments made by the Department of Human Services and payments  
26 made at the discretion of the Department of Healthcare and

1 Family Services (or successor agency) from the Health Insurance  
2 Reserve Fund and payable from appropriations that have  
3 otherwise expired may be paid out of the expiring appropriation  
4 during the 4-month period ending at the close of business on  
5 October 31.

6 (b-5) Medical payments may be made by the Department of  
7 Human Services from its appropriations relating to substance  
8 abuse treatment services for any fiscal year, without regard to  
9 the fact that the medical services being compensated for by  
10 such payment may have been rendered in a prior fiscal year,  
11 provided the payments are made on a fee-for-service basis  
12 consistent with requirements established for Medicaid  
13 reimbursement by the Department of Healthcare and Family  
14 Services, except as required by subsection (j) of this Section.  
15 Beginning on June 30, 2021, medical payments made by the  
16 Department of Human Services relating to substance abuse  
17 treatment services payable from appropriations that have  
18 otherwise expired may be paid out of the expiring appropriation  
19 during the 4-month period ending at the close of business on  
20 October 31.

21 (b-6) Additionally, payments may be made by the Department  
22 of Human Services from its appropriations, or any other State  
23 agency from its appropriations with the approval of the  
24 Department of Human Services, from the Immigration Reform and  
25 Control Fund for purposes authorized pursuant to the  
26 Immigration Reform and Control Act of 1986, without regard to

1 any fiscal year limitations, except as required by subsection  
2 (j) of this Section. Beginning on June 30, 2021, payments made  
3 by the Department of Human Services from the Immigration Reform  
4 and Control Fund for purposes authorized pursuant to the  
5 Immigration Reform and Control Act of 1986 payable from  
6 appropriations that have otherwise expired may be paid out of  
7 the expiring appropriation during the 4-month period ending at  
8 the close of business on October 31.

9 (b-7) Payments may be made in accordance with a plan  
10 authorized by paragraph (11) or (12) of Section 405-105 of the  
11 Department of Central Management Services Law from  
12 appropriations for those payments without regard to fiscal year  
13 limitations.

14 (b-8) Reimbursements to eligible airport sponsors for the  
15 construction or upgrading of Automated Weather Observation  
16 Systems may be made by the Department of Transportation from  
17 appropriations for those purposes for any fiscal year, without  
18 regard to the fact that the qualification or obligation may  
19 have occurred in a prior fiscal year, provided that at the time  
20 the expenditure was made the project had been approved by the  
21 Department of Transportation prior to June 1, 2012 and, as a  
22 result of recent changes in federal funding formulas, can no  
23 longer receive federal reimbursement.

24 (b-9) Medical payments not exceeding \$150,000,000 may be  
25 made by the Department on Aging from its appropriations  
26 relating to the Community Care Program for fiscal year 2014,

1 without regard to the fact that the medical services being  
2 compensated for by such payment may have been rendered in a  
3 prior fiscal year, provided the payments are made on a  
4 fee-for-service basis consistent with requirements established  
5 for Medicaid reimbursement by the Department of Healthcare and  
6 Family Services, except as required by subsection (j) of this  
7 Section.

8 (c) Further, payments may be made by the Department of  
9 Public Health and the Department of Human Services (acting as  
10 successor to the Department of Public Health under the  
11 Department of Human Services Act) from their respective  
12 appropriations for grants for medical care to or on behalf of  
13 premature and high-mortality risk infants and their mothers and  
14 for grants for supplemental food supplies provided under the  
15 United States Department of Agriculture Women, Infants and  
16 Children Nutrition Program, for any fiscal year without regard  
17 to the fact that the services being compensated for by such  
18 payment may have been rendered in a prior fiscal year, except  
19 as required by subsection (j) of this Section. Beginning on  
20 June 30, 2021, payments made by the Department of Public Health  
21 and the Department of Human Services from their respective  
22 appropriations for grants for medical care to or on behalf of  
23 premature and high-mortality risk infants and their mothers and  
24 for grants for supplemental food supplies provided under the  
25 United States Department of Agriculture Women, Infants and  
26 Children Nutrition Program payable from appropriations that

1 have otherwise expired may be paid out of the expiring  
2 appropriations during the 4-month period ending at the close of  
3 business on October 31.

4 (d) The Department of Public Health and the Department of  
5 Human Services (acting as successor to the Department of Public  
6 Health under the Department of Human Services Act) shall each  
7 annually submit to the State Comptroller, Senate President,  
8 Senate Minority Leader, Speaker of the House, House Minority  
9 Leader, and the respective Chairmen and Minority Spokesmen of  
10 the Appropriations Committees of the Senate and the House, on  
11 or before December 31, a report of fiscal year funds used to  
12 pay for services provided in any prior fiscal year. This report  
13 shall document by program or service category those  
14 expenditures from the most recently completed fiscal year used  
15 to pay for services provided in prior fiscal years.

16 (e) The Department of Healthcare and Family Services, the  
17 Department of Human Services (acting as successor to the  
18 Department of Public Aid), and the Department of Human Services  
19 making fee-for-service payments relating to substance abuse  
20 treatment services provided during a previous fiscal year shall  
21 each annually submit to the State Comptroller, Senate  
22 President, Senate Minority Leader, Speaker of the House, House  
23 Minority Leader, the respective Chairmen and Minority  
24 Spokesmen of the Appropriations Committees of the Senate and  
25 the House, on or before November 30, a report that shall  
26 document by program or service category those expenditures from

1 the most recently completed fiscal year used to pay for (i)  
2 services provided in prior fiscal years and (ii) services for  
3 which claims were received in prior fiscal years.

4 (f) The Department of Human Services (as successor to the  
5 Department of Public Aid) shall annually submit to the State  
6 Comptroller, Senate President, Senate Minority Leader, Speaker  
7 of the House, House Minority Leader, and the respective  
8 Chairmen and Minority Spokesmen of the Appropriations  
9 Committees of the Senate and the House, on or before December  
10 31, a report of fiscal year funds used to pay for services  
11 (other than medical care) provided in any prior fiscal year.  
12 This report shall document by program or service category those  
13 expenditures from the most recently completed fiscal year used  
14 to pay for services provided in prior fiscal years.

15 (g) In addition, each annual report required to be  
16 submitted by the Department of Healthcare and Family Services  
17 under subsection (e) shall include the following information  
18 with respect to the State's Medicaid program:

19 (1) Explanations of the exact causes of the variance  
20 between the previous year's estimated and actual  
21 liabilities.

22 (2) Factors affecting the Department of Healthcare and  
23 Family Services' liabilities, including but not limited to  
24 numbers of aid recipients, levels of medical service  
25 utilization by aid recipients, and inflation in the cost of  
26 medical services.

1           (3) The results of the Department's efforts to combat  
2 fraud and abuse.

3           (h) As provided in Section 4 of the General Assembly  
4 Compensation Act, any utility bill for service provided to a  
5 General Assembly member's district office for a period  
6 including portions of 2 consecutive fiscal years may be paid  
7 from funds appropriated for such expenditure in either fiscal  
8 year.

9           (i) An agency which administers a fund classified by the  
10 Comptroller as an internal service fund may issue rules for:

11           (1) billing user agencies in advance for payments or  
12 authorized inter-fund transfers based on estimated charges  
13 for goods or services;

14           (2) issuing credits, refunding through inter-fund  
15 transfers, or reducing future inter-fund transfers during  
16 the subsequent fiscal year for all user agency payments or  
17 authorized inter-fund transfers received during the prior  
18 fiscal year which were in excess of the final amounts owed  
19 by the user agency for that period; and

20           (3) issuing catch-up billings to user agencies during  
21 the subsequent fiscal year for amounts remaining due when  
22 payments or authorized inter-fund transfers received from  
23 the user agency during the prior fiscal year were less than  
24 the total amount owed for that period.

25 User agencies are authorized to reimburse internal service  
26 funds for catch-up billings by vouchers drawn against their

1        respective appropriations for the fiscal year in which the  
2        catch-up billing was issued or by increasing an authorized  
3        inter-fund transfer during the current fiscal year. For the  
4        purposes of this Act, "inter-fund transfers" means transfers  
5        without the use of the voucher-warrant process, as authorized  
6        by Section 9.01 of the State Comptroller Act.

7        (i-1) Beginning on July 1, 2021, all outstanding  
8        liabilities, not payable during the 4-month lapse period as  
9        described in subsections (b-1), (b-3), (b-4), (b-5), (b-6), and  
10       (c) of this Section, that are made from appropriations for that  
11       purpose for any fiscal year, without regard to the fact that  
12       the services being compensated for by those payments may have  
13       been rendered in a prior fiscal year, are limited to only those  
14       claims that have been incurred but for which a proper bill or  
15       invoice as defined by the State Prompt Payment Act has not been  
16       received by September 30th following the end of the fiscal year  
17       in which the service was rendered.

18       (j) Notwithstanding any other provision of this Act, the  
19       aggregate amount of payments to be made without regard for  
20       fiscal year limitations as contained in subsections (b-1),  
21       (b-3), (b-4), (b-5), (b-6), and (c) of this Section, and  
22       determined by using Generally Accepted Accounting Principles,  
23       shall not exceed the following amounts:

24                (1) \$6,000,000,000 for outstanding liabilities related  
25                to fiscal year 2012;

26                (2) \$5,300,000,000 for outstanding liabilities related



1 to fiscal year 2013;

2 (3) \$4,600,000,000 for outstanding liabilities related  
3 to fiscal year 2014;

4 (4) \$4,000,000,000 for outstanding liabilities related  
5 to fiscal year 2015;

6 (5) \$3,300,000,000 for outstanding liabilities related  
7 to fiscal year 2016;

8 (6) \$2,600,000,000 for outstanding liabilities related  
9 to fiscal year 2017;

10 (7) \$2,000,000,000 for outstanding liabilities related  
11 to fiscal year 2018;

12 (8) \$1,300,000,000 for outstanding liabilities related  
13 to fiscal year 2019;

14 (9) \$600,000,000 for outstanding liabilities related  
15 to fiscal year 2020; and

16 (10) \$0 for outstanding liabilities related to fiscal  
17 year 2021 and fiscal years thereafter.

18 (k) Department of Healthcare and Family Services Medical  
19 Assistance Payments.

20 (1) Definition of Medical Assistance.

21 For purposes of this subsection, the term "Medical  
22 Assistance" shall include, but not necessarily be  
23 limited to, medical programs and services authorized  
24 under Titles XIX and XXI of the Social Security Act,  
25 the Illinois Public Aid Code, the Children's Health  
26 Insurance Program Act, the Covering ALL KIDS Health

1 Insurance Act, the Long Term Acute Care Hospital  
2 Quality Improvement Transfer Program Act, and medical  
3 care to or on behalf of persons suffering from chronic  
4 renal disease, persons suffering from hemophilia, and  
5 victims of sexual assault.

6 (2) Limitations on Medical Assistance payments that  
7 may be paid from future fiscal year appropriations.

8 (A) The maximum amounts of annual unpaid Medical  
9 Assistance bills received and recorded by the  
10 Department of Healthcare and Family Services on or  
11 before June 30th of a particular fiscal year  
12 attributable in aggregate to the General Revenue Fund,  
13 Healthcare Provider Relief Fund, Tobacco Settlement  
14 Recovery Fund, Long-Term Care Provider Fund, and the  
15 Drug Rebate Fund that may be paid in total by the  
16 Department from future fiscal year Medical Assistance  
17 appropriations to those funds are: \$700,000,000 for  
18 fiscal year 2013 and \$100,000,000 for fiscal year 2014  
19 and each fiscal year thereafter.

20 (B) Bills for Medical Assistance services rendered  
21 in a particular fiscal year, but received and recorded  
22 by the Department of Healthcare and Family Services  
23 after June 30th of that fiscal year, may be paid from  
24 either appropriations for that fiscal year or future  
25 fiscal year appropriations for Medical Assistance.  
26 Such payments shall not be subject to the requirements

1 of subparagraph (A).

2 (C) Medical Assistance bills received by the  
3 Department of Healthcare and Family Services in a  
4 particular fiscal year, but subject to payment amount  
5 adjustments in a future fiscal year may be paid from a  
6 future fiscal year's appropriation for Medical  
7 Assistance. Such payments shall not be subject to the  
8 requirements of subparagraph (A).

9 (D) Medical Assistance payments made by the  
10 Department of Healthcare and Family Services from  
11 funds other than those specifically referenced in  
12 subparagraph (A) may be made from appropriations for  
13 those purposes for any fiscal year without regard to  
14 the fact that the Medical Assistance services being  
15 compensated for by such payment may have been rendered  
16 in a prior fiscal year. Such payments shall not be  
17 subject to the requirements of subparagraph (A).

18 (3) Extended lapse period for Department of Healthcare  
19 and Family Services Medical Assistance payments.  
20 Notwithstanding any other State law to the contrary,  
21 outstanding Department of Healthcare and Family Services  
22 Medical Assistance liabilities, as of June 30th, payable  
23 from appropriations which have otherwise expired, may be  
24 paid out of the expiring appropriations during the 6-month  
25 period ending at the close of business on December 31st.

26 (1) The changes to this Section made by Public Act 97-691

1 shall be effective for payment of Medical Assistance bills  
2 incurred in fiscal year 2013 and future fiscal years. The  
3 changes to this Section made by Public Act 97-691 shall not be  
4 applied to Medical Assistance bills incurred in fiscal year  
5 2012 or prior fiscal years.

6 (m) The Comptroller must issue payments against  
7 outstanding liabilities that were received prior to the lapse  
8 period deadlines set forth in this Section as soon thereafter  
9 as practical, but no payment may be issued after the 4 months  
10 following the lapse period deadline without the signed  
11 authorization of the Comptroller and the Governor.

12 (Source: P.A. 97-75, eff. 6-30-11; 97-333, eff. 8-12-11;  
13 97-691, eff. 7-1-12; 97-732, eff. 6-30-12; 97-932, eff.  
14 8-10-12; 98-8, eff. 5-3-13; 98-24, eff. 6-19-13; 98-215, eff.  
15 8-9-13; 98-463, eff. 8-16-13; 98-756, eff. 7-16-14.)

16 (30 ILCS 105/50 new)

17 Sec. 50. Designation of contingency reserves. For the  
18 purposes of balancing the State's budget, the Governor may  
19 designate, by written notice to the Comptroller, a contingency  
20 reserve from the amounts appropriated from funds held by the  
21 Treasurer for the State's fiscal years 2018 through 2021 to any  
22 agency, including without limitation amounts appropriated  
23 pursuant to a statutory continuing appropriation; provided,  
24 however, that the Governor may not designate amounts to be set  
25 aside as a contingency reserve from amounts that have been

1 appropriated (i) for payment of debt service, (ii) to the State  
 2 Board of Education for evidence-based funding to the common  
 3 schools pursuant to Section 18-8.15 of the School Code, (iii)  
 4 to the State Board of Education for grants or aid for early  
 5 childhood education, (iv) for contributions to the State  
 6 retirement systems governed by Articles 2, 14, 15, 16, or 18 of  
 7 the Illinois Pension Code, or (v) to the Attorney General,  
 8 Secretary of State, Treasurer, Comptroller, or any legislative  
 9 or judicial branch agency or office.

10 (30 ILCS 105/51 new)

11 Sec. 51. Cash flow borrowing and general funds liquidity;  
 12 FY18-FY19.

13 (a) In order to meet cash flow deficits and to maintain  
 14 liquidity in the Healthcare Provider Relief Fund, on and after  
 15 July 1, 2017 and through June 30, 2019, the State Treasurer and  
 16 the State Comptroller shall make transfers to the Healthcare  
 17 Provider Relief Fund, as directed by the Governor from time to  
 18 time, in amounts not to exceed the total set forth below for  
 19 each fund:

20 Open Space Lands Acquisition and

21	<u>Development Fund</u>	<u>.....</u>	<u>\$55,000,000</u>
22	<u>School Infrastructure Fund</u>	<u>.....</u>	<u>\$101,000,000</u>
23	<u>Supplemental Low-Income Energy Assistance Fund</u>		<u>\$86,200,000</u>

24 (b) If moneys have been transferred to Healthcare Provider  
 25 Relief Fund pursuant to subsection (a), this amendatory Act of

1 the 100th General Assembly shall constitute the continuing  
2 authority for and direction to the State Treasurer and State  
3 Comptroller to reimburse the funds of origin from the  
4 Healthcare Provider Relief Fund by transferring to the funds of  
5 origin, at such times and in such amounts as directed by the  
6 Governor when necessary to support appropriated expenditures  
7 from the funds, but in any event no later than June 30, 2021,  
8 an amount equal to 50% of that transferred from them plus any  
9 interest that would have accrued thereon had the transfer not  
10 occurred. When any of the funds from which moneys have been  
11 transferred pursuant to subsection (a) have insufficient cash  
12 from which the State Comptroller may make expenditures properly  
13 supported by appropriations from the fund, then the State  
14 Treasurer and State Comptroller shall transfer from the  
15 Healthcare Provider Relief Fund to the fund only such amount as  
16 is immediately necessary to satisfy outstanding expenditure  
17 obligations on a timely basis.

18 (c) During State fiscal years 2018 through 2021, until such  
19 time as a report indicates that all moneys borrowed and  
20 interest pursuant to this Section have been repaid, the report  
21 filed under Section 7.2 of the Governor's Office of Management  
22 and Budget Act shall contain, in addition to the information  
23 otherwise required, information on all transfers made pursuant  
24 to this Section, including all of the following:

25 (1) The date each transfer was made.

26 (2) The amount of each transfer.

1           (3) In the case of a transfer from the Healthcare  
2           Provider Relief Fund to a fund of origin pursuant to  
3           subsection (b), the amount of interest being paid to the  
4           fund of origin.

5           (4) The end of day balance of both the fund of origin  
6           and the Healthcare Provider Relief Fund on the date the  
7           transfer was made.

8           Section 5-20. The State Revenue Sharing Act is amended by  
9           changing Sections 11 and 12 as follows:

10           (30 ILCS 115/11) (from Ch. 85, par. 615)

11           Sec. 11. Overpayments.

12           (a) Except as otherwise provided in subsection (b), upon  
13 ~~Upon~~ determination by the Department of Revenue that an amount  
14 has been paid pursuant to this Act in excess of the amount to  
15 which the county, municipality or taxing district receiving  
16 such payment was entitled, the county, municipality or taxing  
17 district shall, upon demand by the Department of Revenue, repay  
18 such amount. If such repayment is not made within a reasonable  
19 time, the Department of Revenue shall withhold from future  
20 payments an amount equal to such overpayment. If the  
21 appropriation from which such payment was originally made has  
22 not lapsed, the Department of Revenue shall redistribute the  
23 amount of such payment to the county, municipality, or taxing  
24 district entitled thereto. If the appropriation has lapsed, the

1 repayment shall be deposited in the General Revenue Fund in the  
2 State Treasury.

3 (b) For any overpayment identified by the Department of  
4 Revenue during State fiscal year 2016 to have been paid  
5 pursuant to this Act in excess of the amount to which the  
6 county, municipality, or taxing district receiving such  
7 payment was entitled, the amount of which was determined in  
8 State fiscal year 2017, repayment of the overpayment shall not  
9 be required to be made to the State.

10 (Source: P.A. 77-1753.)

11 (30 ILCS 115/12) (from Ch. 85, par. 616)

12 Sec. 12. Personal Property Tax Replacement Fund. There is  
13 hereby created the Personal Property Tax Replacement Fund, a  
14 special fund in the State Treasury into which shall be paid all  
15 revenue realized:

16 (a) all amounts realized from the additional personal  
17 property tax replacement income tax imposed by subsections (c)  
18 and (d) of Section 201 of the Illinois Income Tax Act, except  
19 for those amounts deposited into the Income Tax Refund Fund  
20 pursuant to subsection (c) of Section 901 of the Illinois  
21 Income Tax Act; and

22 (b) all amounts realized from the additional personal  
23 property replacement invested capital taxes imposed by Section  
24 2a.1 of the Messages Tax Act, Section 2a.1 of the Gas Revenue  
25 Tax Act, Section 2a.1 of the Public Utilities Revenue Act, and



1 Section 3 of the Water Company Invested Capital Tax Act, and  
2 amounts payable to the Department of Revenue under the  
3 Telecommunications Infrastructure Maintenance Fee Act.

4 As soon as may be after the end of each month, the  
5 Department of Revenue shall certify to the Treasurer and the  
6 Comptroller the amount of all refunds paid out of the General  
7 Revenue Fund through the preceding month on account of  
8 overpayment of liability on taxes paid into the Personal  
9 Property Tax Replacement Fund. Upon receipt of such  
10 certification, the Treasurer and the Comptroller shall  
11 transfer the amount so certified from the Personal Property Tax  
12 Replacement Fund into the General Revenue Fund.

13 The payments of revenue into the Personal Property Tax  
14 Replacement Fund shall be used exclusively for distribution to  
15 taxing districts, regional offices and officials, and local  
16 officials as provided in this Section and in the School Code,  
17 payment of the ordinary and contingent expenses of the Property  
18 Tax Appeal Board, payment of the expenses of the Department of  
19 Revenue incurred in administering the collection and  
20 distribution of monies paid into the Personal Property Tax  
21 Replacement Fund and transfers due to refunds to taxpayers for  
22 overpayment of liability for taxes paid into the Personal  
23 Property Tax Replacement Fund.

24 In addition, moneys in the Personal Property Tax  
25 Replacement Fund may be used to pay any of the following: (i)  
26 salary, stipends, and additional compensation as provided by

1 law for chief election clerks, county clerks, and county  
2 recorders; (ii) costs associated with regional offices of  
3 education and educational service centers; (iii)  
4 reimbursements payable by the State Board of Elections under  
5 Section 4-25, 5-35, 6-71, 13-10, 13-10a, or 13-11 of the  
6 Election Code; (iv) expenses of the Illinois Educational Labor  
7 Relations Board; and (v) salary, personal services, and  
8 additional compensation as provided by law for court reporters  
9 under the Court Reporters Act.

10 As soon as may be after the effective date of this  
11 amendatory Act of 1980, the Department of Revenue shall certify  
12 to the Treasurer the amount of net replacement revenue paid  
13 into the General Revenue Fund prior to that effective date from  
14 the additional tax imposed by Section 2a.1 of the Messages Tax  
15 Act; Section 2a.1 of the Gas Revenue Tax Act; Section 2a.1 of  
16 the Public Utilities Revenue Act; Section 3 of the Water  
17 Company Invested Capital Tax Act; amounts collected by the  
18 Department of Revenue under the Telecommunications  
19 Infrastructure Maintenance Fee Act; and the additional  
20 personal property tax replacement income tax imposed by the  
21 Illinois Income Tax Act, as amended by Public Act 81-1st  
22 Special Session-1. Net replacement revenue shall be defined as  
23 the total amount paid into and remaining in the General Revenue  
24 Fund as a result of those Acts minus the amount outstanding and  
25 obligated from the General Revenue Fund in state vouchers or  
26 warrants prior to the effective date of this amendatory Act of

1 1980 as refunds to taxpayers for overpayment of liability under  
2 those Acts.

3 All interest earned by monies accumulated in the Personal  
4 Property Tax Replacement Fund shall be deposited in such Fund.  
5 All amounts allocated pursuant to this Section are appropriated  
6 on a continuing basis.

7 Prior to December 31, 1980, as soon as may be after the end  
8 of each quarter beginning with the quarter ending December 31,  
9 1979, and on and after December 31, 1980, as soon as may be  
10 after January 1, March 1, April 1, May 1, July 1, August 1,  
11 October 1 and December 1 of each year, the Department of  
12 Revenue shall allocate to each taxing district as defined in  
13 Section 1-150 of the Property Tax Code, in accordance with the  
14 provisions of paragraph (2) of this Section the portion of the  
15 funds held in the Personal Property Tax Replacement Fund which  
16 is required to be distributed, as provided in paragraph (1),  
17 for each quarter. Provided, however, under no circumstances  
18 shall any taxing district during each of the first two years of  
19 distribution of the taxes imposed by this amendatory Act of  
20 1979 be entitled to an annual allocation which is less than the  
21 funds such taxing district collected from the 1978 personal  
22 property tax. Provided further that under no circumstances  
23 shall any taxing district during the third year of distribution  
24 of the taxes imposed by this amendatory Act of 1979 receive  
25 less than 60% of the funds such taxing district collected from  
26 the 1978 personal property tax. In the event that the total of

1 the allocations made as above provided for all taxing  
2 districts, during either of such 3 years, exceeds the amount  
3 available for distribution the allocation of each taxing  
4 district shall be proportionately reduced. Except as provided  
5 in Section 13 of this Act, the Department shall then certify,  
6 pursuant to appropriation, such allocations to the State  
7 Comptroller who shall pay over to the several taxing districts  
8 the respective amounts allocated to them.

9 Any township which receives an allocation based in whole or  
10 in part upon personal property taxes which it levied pursuant  
11 to Section 6-507 or 6-512 of the Illinois Highway Code and  
12 which was previously required to be paid over to a municipality  
13 shall immediately pay over to that municipality a proportionate  
14 share of the personal property replacement funds which such  
15 township receives.

16 Any municipality or township, other than a municipality  
17 with a population in excess of 500,000, which receives an  
18 allocation based in whole or in part on personal property taxes  
19 which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the  
20 Illinois Local Library Act and which was previously required to  
21 be paid over to a public library shall immediately pay over to  
22 that library a proportionate share of the personal property tax  
23 replacement funds which such municipality or township  
24 receives; provided that if such a public library has converted  
25 to a library organized under The Illinois Public Library  
26 District Act, regardless of whether such conversion has

1 occurred on, after or before January 1, 1988, such  
2 proportionate share shall be immediately paid over to the  
3 library district which maintains and operates the library.  
4 However, any library that has converted prior to January 1,  
5 1988, and which hitherto has not received the personal property  
6 tax replacement funds, shall receive such funds commencing on  
7 January 1, 1988.

8 Any township which receives an allocation based in whole or  
9 in part on personal property taxes which it levied pursuant to  
10 Section 1c of the Public Graveyards Act and which taxes were  
11 previously required to be paid over to or used for such public  
12 cemetery or cemeteries shall immediately pay over to or use for  
13 such public cemetery or cemeteries a proportionate share of the  
14 personal property tax replacement funds which the township  
15 receives.

16 Any taxing district which receives an allocation based in  
17 whole or in part upon personal property taxes which it levied  
18 for another governmental body or school district in Cook County  
19 in 1976 or for another governmental body or school district in  
20 the remainder of the State in 1977 shall immediately pay over  
21 to that governmental body or school district the amount of  
22 personal property replacement funds which such governmental  
23 body or school district would receive directly under the  
24 provisions of paragraph (2) of this Section, had it levied its  
25 own taxes.

26 (1) The portion of the Personal Property Tax

1 Replacement Fund required to be distributed as of the time  
2 allocation is required to be made shall be the amount  
3 available in such Fund as of the time allocation is  
4 required to be made.

5 The amount available for distribution shall be the  
6 total amount in the fund at such time minus the necessary  
7 administrative and other authorized expenses as limited by  
8 the appropriation and the amount determined by: (a) \$2.8  
9 million for fiscal year 1981; (b) for fiscal year 1982,  
10 .54% of the funds distributed from the fund during the  
11 preceding fiscal year; (c) for fiscal year 1983 through  
12 fiscal year 1988, .54% of the funds distributed from the  
13 fund during the preceding fiscal year less .02% of such  
14 fund for fiscal year 1983 and less .02% of such funds for  
15 each fiscal year thereafter; (d) for fiscal year 1989  
16 through fiscal year 2011 no more than 105% of the actual  
17 administrative expenses of the prior fiscal year; (e) for  
18 fiscal year 2012 and beyond, a sufficient amount to pay (i)  
19 stipends, additional compensation, salary reimbursements,  
20 and other amounts directed to be paid out of this Fund for  
21 local officials as authorized or required by statute and  
22 (ii) ~~no more than 105% of the actual administrative~~  
23 ~~expenses of the prior fiscal year, including payment of the~~  
24 ordinary and contingent expenses of the Property Tax Appeal  
25 Board and ~~payment of~~ the expenses of the Department of  
26 Revenue incurred in administering the collection and

1 distribution of moneys paid into the Fund; ~~or~~ (f) for  
2 fiscal years 2012 and 2013 only, a sufficient amount to pay  
3 stipends, additional compensation, salary reimbursements,  
4 and other amounts directed to be paid out of this Fund for  
5 regional offices and officials as authorized or required by  
6 statute; or (g) a sufficient amount to pay amounts directed  
7 to be paid out of this Fund for public community college  
8 base operating grants and local health protection grants to  
9 certified local health departments as authorized or  
10 required by appropriation or statute. Such portion of the  
11 fund shall be determined after the transfer into the  
12 General Revenue Fund due to refunds, if any, paid from the  
13 General Revenue Fund during the preceding quarter. If at  
14 any time, for any reason, there is insufficient amount in  
15 the Personal Property Tax Replacement Fund for payments for  
16 regional offices and officials or local officials or  
17 payment of costs of administration or for transfers due to  
18 refunds at the end of any particular month, the amount of  
19 such insufficiency shall be carried over for the purposes  
20 of payments for regional offices and officials, local  
21 officials, transfers into the General Revenue Fund, and  
22 costs of administration to the following month or months.  
23 Net replacement revenue held, and defined above, shall be  
24 transferred by the Treasurer and Comptroller to the  
25 Personal Property Tax Replacement Fund within 10 days of  
26 such certification.

1           (2) Each quarterly allocation shall first be  
2           apportioned in the following manner: 51.65% for taxing  
3           districts in Cook County and 48.35% for taxing districts in  
4           the remainder of the State.

5           The Personal Property Replacement Ratio of each taxing  
6           district outside Cook County shall be the ratio which the Tax  
7           Base of that taxing district bears to the Downstate Tax Base.  
8           The Tax Base of each taxing district outside of Cook County is  
9           the personal property tax collections for that taxing district  
10          for the 1977 tax year. The Downstate Tax Base is the personal  
11          property tax collections for all taxing districts in the State  
12          outside of Cook County for the 1977 tax year. The Department of  
13          Revenue shall have authority to review for accuracy and  
14          completeness the personal property tax collections for each  
15          taxing district outside Cook County for the 1977 tax year.

16          The Personal Property Replacement Ratio of each Cook County  
17          taxing district shall be the ratio which the Tax Base of that  
18          taxing district bears to the Cook County Tax Base. The Tax Base  
19          of each Cook County taxing district is the personal property  
20          tax collections for that taxing district for the 1976 tax year.  
21          The Cook County Tax Base is the personal property tax  
22          collections for all taxing districts in Cook County for the  
23          1976 tax year. The Department of Revenue shall have authority  
24          to review for accuracy and completeness the personal property  
25          tax collections for each taxing district within Cook County for  
26          the 1976 tax year.



1           For all purposes of this Section 12, amounts paid to a  
2 taxing district for such tax years as may be applicable by a  
3 foreign corporation under the provisions of Section 7-202 of  
4 the Public Utilities Act, as amended, shall be deemed to be  
5 personal property taxes collected by such taxing district for  
6 such tax years as may be applicable. The Director shall  
7 determine from the Illinois Commerce Commission, for any tax  
8 year as may be applicable, the amounts so paid by any such  
9 foreign corporation to any and all taxing districts. The  
10 Illinois Commerce Commission shall furnish such information to  
11 the Director. For all purposes of this Section 12, the Director  
12 shall deem such amounts to be collected personal property taxes  
13 of each such taxing district for the applicable tax year or  
14 years.

15           Taxing districts located both in Cook County and in one or  
16 more other counties shall receive both a Cook County allocation  
17 and a Downstate allocation determined in the same way as all  
18 other taxing districts.

19           If any taxing district in existence on July 1, 1979 ceases  
20 to exist, or discontinues its operations, its Tax Base shall  
21 thereafter be deemed to be zero. If the powers, duties and  
22 obligations of the discontinued taxing district are assumed by  
23 another taxing district, the Tax Base of the discontinued  
24 taxing district shall be added to the Tax Base of the taxing  
25 district assuming such powers, duties and obligations.

26           If two or more taxing districts in existence on July 1,

1 1979, or a successor or successors thereto shall consolidate  
2 into one taxing district, the Tax Base of such consolidated  
3 taxing district shall be the sum of the Tax Bases of each of  
4 the taxing districts which have consolidated.

5 If a single taxing district in existence on July 1, 1979,  
6 or a successor or successors thereto shall be divided into two  
7 or more separate taxing districts, the tax base of the taxing  
8 district so divided shall be allocated to each of the resulting  
9 taxing districts in proportion to the then current equalized  
10 assessed value of each resulting taxing district.

11 If a portion of the territory of a taxing district is  
12 disconnected and annexed to another taxing district of the same  
13 type, the Tax Base of the taxing district from which  
14 disconnection was made shall be reduced in proportion to the  
15 then current equalized assessed value of the disconnected  
16 territory as compared with the then current equalized assessed  
17 value within the entire territory of the taxing district prior  
18 to disconnection, and the amount of such reduction shall be  
19 added to the Tax Base of the taxing district to which  
20 annexation is made.

21 If a community college district is created after July 1,  
22 1979, beginning on the effective date of this amendatory Act of  
23 1995, its Tax Base shall be 3.5% of the sum of the personal  
24 property tax collected for the 1977 tax year within the  
25 territorial jurisdiction of the district.

26 The amounts allocated and paid to taxing districts pursuant

1 to the provisions of this amendatory Act of 1979 shall be  
2 deemed to be substitute revenues for the revenues derived from  
3 taxes imposed on personal property pursuant to the provisions  
4 of the "Revenue Act of 1939" or "An Act for the assessment and  
5 taxation of private car line companies", approved July 22,  
6 1943, as amended, or Section 414 of the Illinois Insurance  
7 Code, prior to the abolition of such taxes and shall be used  
8 for the same purposes as the revenues derived from ad valorem  
9 taxes on real estate.

10 Monies received by any taxing districts from the Personal  
11 Property Tax Replacement Fund shall be first applied toward  
12 payment of the proportionate amount of debt service which was  
13 previously levied and collected from extensions against  
14 personal property on bonds outstanding as of December 31, 1978  
15 and next applied toward payment of the proportionate share of  
16 the pension or retirement obligations of the taxing district  
17 which were previously levied and collected from extensions  
18 against personal property. For each such outstanding bond  
19 issue, the County Clerk shall determine the percentage of the  
20 debt service which was collected from extensions against real  
21 estate in the taxing district for 1978 taxes payable in 1979,  
22 as related to the total amount of such levies and collections  
23 from extensions against both real and personal property. For  
24 1979 and subsequent years' taxes, the County Clerk shall levy  
25 and extend taxes against the real estate of each taxing  
26 district which will yield the said percentage or percentages of

1 the debt service on such outstanding bonds. The balance of the  
2 amount necessary to fully pay such debt service shall  
3 constitute a first and prior lien upon the monies received by  
4 each such taxing district through the Personal Property Tax  
5 Replacement Fund and shall be first applied or set aside for  
6 such purpose. In counties having fewer than 3,000,000  
7 inhabitants, the amendments to this paragraph as made by this  
8 amendatory Act of 1980 shall be first applicable to 1980 taxes  
9 to be collected in 1981.

10 (Source: P.A. 97-72, eff. 7-1-11; 97-619, eff. 11-14-11;  
11 97-732, eff. 6-30-12; 98-24, eff. 6-19-13; 98-674, eff.  
12 6-30-14.)

13 Section 5-25. The General Obligation Bond Act is amended by  
14 changing Sections 2.5, 9, 11, 15, and 16 as follows:

15 (30 ILCS 330/2.5)

16 Sec. 2.5. Limitation on issuance of Bonds.

17 (a) Except as provided in subsection (b), no Bonds may be  
18 issued if, after the issuance, in the next State fiscal year  
19 after the issuance of the Bonds, the amount of debt service  
20 (including principal, whether payable at maturity or pursuant  
21 to mandatory sinking fund installments, and interest) on all  
22 then-outstanding Bonds, other than Bonds authorized by Public  
23 Act 96-43 and other than Bonds authorized by Public Act  
24 96-1497, would exceed 7% of the aggregate appropriations from

1 the general funds ~~(which consist of the General Revenue Fund,~~  
2 ~~the Common School Fund, the General Revenue Common School~~  
3 ~~Special Account Fund, and the Education Assistance Fund)~~ and  
4 the Road Fund for the fiscal year immediately prior to the  
5 fiscal year of the issuance. For purposes of this subsection  
6 (a), "general funds" has the meaning provided in Section 50-40  
7 of the State Budget Law.

8 (b) If the Comptroller and Treasurer each consent in  
9 writing, Bonds may be issued even if the issuance does not  
10 comply with subsection (a). In addition, \$2,000,000,000 in  
11 Bonds for the purposes set forth in Sections 3, 4, 5, 6, and 7,  
12 and \$2,000,000,000 in Refunding Bonds under Section 16, may be  
13 issued during State fiscal year 2017 without complying with  
14 subsection (a). In addition, \$2,000,000,000 in Bonds for the  
15 purposes set forth in Sections 3, 4, 5, 6, and 7, and  
16 \$2,000,000,000 in Refunding Bonds under Section 16, may be  
17 issued during State fiscal year 2018 without complying with  
18 subsection (a).

19 (Source: P.A. 99-523, eff. 6-30-16.)

20 (30 ILCS 330/9) (from Ch. 127, par. 659)

21 Sec. 9. Conditions for Issuance and Sale of Bonds -  
22 Requirements for Bonds.

23 (a) Except as otherwise provided in this subsection, Bonds  
24 shall be issued and sold from time to time, in one or more  
25 series, in such amounts and at such prices as may be directed

1 by the Governor, upon recommendation by the Director of the  
2 Governor's Office of Management and Budget. Bonds shall be in  
3 such form (either coupon, registered or book entry), in such  
4 denominations, payable within 25 years from their date, subject  
5 to such terms of redemption with or without premium, bear  
6 interest payable at such times and at such fixed or variable  
7 rate or rates, and be dated as shall be fixed and determined by  
8 the Director of the Governor's Office of Management and Budget  
9 in the order authorizing the issuance and sale of any series of  
10 Bonds, which order shall be approved by the Governor and is  
11 herein called a "Bond Sale Order"; provided however, that  
12 interest payable at fixed or variable rates shall not exceed  
13 that permitted in the Bond Authorization Act, as now or  
14 hereafter amended. Bonds shall be payable at such place or  
15 places, within or without the State of Illinois, and may be  
16 made registrable as to either principal or as to both principal  
17 and interest, as shall be specified in the Bond Sale Order.  
18 Bonds may be callable or subject to purchase and retirement or  
19 tender and remarketing as fixed and determined in the Bond Sale  
20 Order. Bonds, other than Bonds issued under Section 3 of this  
21 Act for the costs associated with the purchase and  
22 implementation of information technology, (i) except for  
23 refunding Bonds satisfying the requirements of Section 16 of  
24 this Act and sold during fiscal year 2009, 2010, 2011, ~~or~~ 2017,  
25 or 2018 must be issued with principal or mandatory redemption  
26 amounts in equal amounts, with the first maturity issued

1 occurring within the fiscal year in which the Bonds are issued  
2 or within the next succeeding fiscal year and (ii) must mature  
3 or be subject to mandatory redemption each fiscal year  
4 thereafter up to 25 years, except for refunding Bonds  
5 satisfying the requirements of Section 16 of this Act and sold  
6 during fiscal year 2009, 2010, or 2011 which must mature or be  
7 subject to mandatory redemption each fiscal year thereafter up  
8 to 16 years. Bonds issued under Section 3 of this Act for the  
9 costs associated with the purchase and implementation of  
10 information technology must be issued with principal or  
11 mandatory redemption amounts in equal amounts, with the first  
12 maturity issued occurring with the fiscal year in which the  
13 respective bonds are issued or with the next succeeding fiscal  
14 year, with the respective bonds issued maturing or subject to  
15 mandatory redemption each fiscal year thereafter up to 10  
16 years. Notwithstanding any provision of this Act to the  
17 contrary, the Bonds authorized by Public Act 96-43 shall be  
18 payable within 5 years from their date and must be issued with  
19 principal or mandatory redemption amounts in equal amounts,  
20 with payment of principal or mandatory redemption beginning in  
21 the first fiscal year following the fiscal year in which the  
22 Bonds are issued.

23 Notwithstanding any provision of this Act to the contrary,  
24 the Bonds authorized by Public Act 96-1497 shall be payable  
25 within 8 years from their date and shall be issued with payment  
26 of maturing principal or scheduled mandatory redemptions in

1 accordance with the following schedule, except the following  
2 amounts shall be prorated if less than the total additional  
3 amount of Bonds authorized by Public Act 96-1497 are issued:

4	Fiscal Year After Issuance	Amount
5	1-2	\$0
6	3	\$110,712,120
7	4	\$332,136,360
8	5	\$664,272,720
9	6-8	\$996,409,080

10 In the case of any series of Bonds bearing interest at a  
11 variable interest rate ("Variable Rate Bonds"), in lieu of  
12 determining the rate or rates at which such series of Variable  
13 Rate Bonds shall bear interest and the price or prices at which  
14 such Variable Rate Bonds shall be initially sold or remarketed  
15 (in the event of purchase and subsequent resale), the Bond Sale  
16 Order may provide that such interest rates and prices may vary  
17 from time to time depending on criteria established in such  
18 Bond Sale Order, which criteria may include, without  
19 limitation, references to indices or variations in interest  
20 rates as may, in the judgment of a remarketing agent, be  
21 necessary to cause Variable Rate Bonds of such series to be  
22 remarketable from time to time at a price equal to their  
23 principal amount, and may provide for appointment of a bank,  
24 trust company, investment bank, or other financial institution  
25 to serve as remarketing agent in that connection. The Bond Sale  
26 Order may provide that alternative interest rates or provisions



1 for establishing alternative interest rates, different  
2 security or claim priorities, or different call or amortization  
3 provisions will apply during such times as Variable Rate Bonds  
4 of any series are held by a person providing credit or  
5 liquidity enhancement arrangements for such Bonds as  
6 authorized in subsection (b) of this Section. The Bond Sale  
7 Order may also provide for such variable interest rates to be  
8 established pursuant to a process generally known as an auction  
9 rate process and may provide for appointment of one or more  
10 financial institutions to serve as auction agents and  
11 broker-dealers in connection with the establishment of such  
12 interest rates and the sale and remarketing of such Bonds.

13 (b) In connection with the issuance of any series of Bonds,  
14 the State may enter into arrangements to provide additional  
15 security and liquidity for such Bonds, including, without  
16 limitation, bond or interest rate insurance or letters of  
17 credit, lines of credit, bond purchase contracts, or other  
18 arrangements whereby funds are made available to retire or  
19 purchase Bonds, thereby assuring the ability of owners of the  
20 Bonds to sell or redeem their Bonds. The State may enter into  
21 contracts and may agree to pay fees to persons providing such  
22 arrangements, but only under circumstances where the Director  
23 of the Governor's Office of Management and Budget certifies  
24 that he or she reasonably expects the total interest paid or to  
25 be paid on the Bonds, together with the fees for the  
26 arrangements (being treated as if interest), would not, taken

1 together, cause the Bonds to bear interest, calculated to their  
2 stated maturity, at a rate in excess of the rate that the Bonds  
3 would bear in the absence of such arrangements.

4 The State may, with respect to Bonds issued or anticipated  
5 to be issued, participate in and enter into arrangements with  
6 respect to interest rate protection or exchange agreements,  
7 guarantees, or financial futures contracts for the purpose of  
8 limiting, reducing, or managing interest rate exposure. The  
9 authority granted under this paragraph, however, shall not  
10 increase the principal amount of Bonds authorized to be issued  
11 by law. The arrangements may be executed and delivered by the  
12 Director of the Governor's Office of Management and Budget on  
13 behalf of the State. Net payments for such arrangements shall  
14 constitute interest on the Bonds and shall be paid from the  
15 General Obligation Bond Retirement and Interest Fund. The  
16 Director of the Governor's Office of Management and Budget  
17 shall at least annually certify to the Governor and the State  
18 Comptroller his or her estimate of the amounts of such net  
19 payments to be included in the calculation of interest required  
20 to be paid by the State.

21 (c) Prior to the issuance of any Variable Rate Bonds  
22 pursuant to subsection (a), the Director of the Governor's  
23 Office of Management and Budget shall adopt an interest rate  
24 risk management policy providing that the amount of the State's  
25 variable rate exposure with respect to Bonds shall not exceed  
26 20%. This policy shall remain in effect while any Bonds are

1 outstanding and the issuance of Bonds shall be subject to the  
2 terms of such policy. The terms of this policy may be amended  
3 from time to time by the Director of the Governor's Office of  
4 Management and Budget but in no event shall any amendment cause  
5 the permitted level of the State's variable rate exposure with  
6 respect to Bonds to exceed 20%.

7 (d) "Build America Bonds" in this Section means Bonds  
8 authorized by Section 54AA of the Internal Revenue Code of  
9 1986, as amended ("Internal Revenue Code"), and bonds issued  
10 from time to time to refund or continue to refund "Build  
11 America Bonds".

12 (e) Notwithstanding any other provision of this Section,  
13 Qualified School Construction Bonds shall be issued and sold  
14 from time to time, in one or more series, in such amounts and  
15 at such prices as may be directed by the Governor, upon  
16 recommendation by the Director of the Governor's Office of  
17 Management and Budget. Qualified School Construction Bonds  
18 shall be in such form (either coupon, registered or book  
19 entry), in such denominations, payable within 25 years from  
20 their date, subject to such terms of redemption with or without  
21 premium, and if the Qualified School Construction Bonds are  
22 issued with a supplemental coupon, bear interest payable at  
23 such times and at such fixed or variable rate or rates, and be  
24 dated as shall be fixed and determined by the Director of the  
25 Governor's Office of Management and Budget in the order  
26 authorizing the issuance and sale of any series of Qualified

1 School Construction Bonds, which order shall be approved by the  
2 Governor and is herein called a "Bond Sale Order"; except that  
3 interest payable at fixed or variable rates, if any, shall not  
4 exceed that permitted in the Bond Authorization Act, as now or  
5 hereafter amended. Qualified School Construction Bonds shall  
6 be payable at such place or places, within or without the State  
7 of Illinois, and may be made registrable as to either principal  
8 or as to both principal and interest, as shall be specified in  
9 the Bond Sale Order. Qualified School Construction Bonds may be  
10 callable or subject to purchase and retirement or tender and  
11 remarketing as fixed and determined in the Bond Sale Order.  
12 Qualified School Construction Bonds must be issued with  
13 principal or mandatory redemption amounts or sinking fund  
14 payments into the General Obligation Bond Retirement and  
15 Interest Fund (or subaccount therefor) in equal amounts, with  
16 the first maturity issued, mandatory redemption payment or  
17 sinking fund payment occurring within the fiscal year in which  
18 the Qualified School Construction Bonds are issued or within  
19 the next succeeding fiscal year, with Qualified School  
20 Construction Bonds issued maturing or subject to mandatory  
21 redemption or with sinking fund payments thereof deposited each  
22 fiscal year thereafter up to 25 years. Sinking fund payments  
23 set forth in this subsection shall be permitted only to the  
24 extent authorized in Section 54F of the Internal Revenue Code  
25 or as otherwise determined by the Director of the Governor's  
26 Office of Management and Budget. "Qualified School

1 Construction Bonds" in this subsection means Bonds authorized  
2 by Section 54F of the Internal Revenue Code and for bonds  
3 issued from time to time to refund or continue to refund such  
4 "Qualified School Construction Bonds".

5 (f) Beginning with the next issuance by the Governor's  
6 Office of Management and Budget to the Procurement Policy Board  
7 of a request for quotation for the purpose of formulating a new  
8 pool of qualified underwriting banks list, all entities  
9 responding to such a request for quotation for inclusion on  
10 that list shall provide a written report to the Governor's  
11 Office of Management and Budget and the Illinois Comptroller.  
12 The written report submitted to the Comptroller shall (i) be  
13 published on the Comptroller's Internet website and (ii) be  
14 used by the Governor's Office of Management and Budget for the  
15 purposes of scoring such a request for quotation. The written  
16 report, at a minimum, shall:

17 (1) disclose whether, within the past 3 months,  
18 pursuant to its credit default swap market-making  
19 activities, the firm has entered into any State of Illinois  
20 credit default swaps ("CDS");

21 (2) include, in the event of State of Illinois CDS  
22 activity, disclosure of the firm's cumulative notional  
23 volume of State of Illinois CDS trades and the firm's  
24 outstanding gross and net notional amount of State of  
25 Illinois CDS, as of the end of the current 3-month period;

26 (3) indicate, pursuant to the firm's proprietary

1 trading activities, disclosure of whether the firm, within  
2 the past 3 months, has entered into any proprietary trades  
3 for its own account in State of Illinois CDS;

4 (4) include, in the event of State of Illinois  
5 proprietary trades, disclosure of the firm's outstanding  
6 gross and net notional amount of proprietary State of  
7 Illinois CDS and whether the net position is short or long  
8 credit protection, as of the end of the current 3-month  
9 period;

10 (5) list all time periods during the past 3 months  
11 during which the firm held net long or net short State of  
12 Illinois CDS proprietary credit protection positions, the  
13 amount of such positions, and whether those positions were  
14 net long or net short credit protection positions; and

15 (6) indicate whether, within the previous 3 months, the  
16 firm released any publicly available research or marketing  
17 reports that reference State of Illinois CDS and include  
18 those research or marketing reports as attachments.

19 (g) All entities included on a Governor's Office of  
20 Management and Budget's pool of qualified underwriting banks  
21 list shall, as soon as possible after March 18, 2011 (the  
22 effective date of Public Act 96-1554), but not later than  
23 January 21, 2011, and on a quarterly fiscal basis thereafter,  
24 provide a written report to the Governor's Office of Management  
25 and Budget and the Illinois Comptroller. The written reports  
26 submitted to the Comptroller shall be published on the

1 Comptroller's Internet website. The written reports, at a  
2 minimum, shall:

3 (1) disclose whether, within the past 3 months,  
4 pursuant to its credit default swap market-making  
5 activities, the firm has entered into any State of Illinois  
6 credit default swaps ("CDS");

7 (2) include, in the event of State of Illinois CDS  
8 activity, disclosure of the firm's cumulative notional  
9 volume of State of Illinois CDS trades and the firm's  
10 outstanding gross and net notional amount of State of  
11 Illinois CDS, as of the end of the current 3-month period;

12 (3) indicate, pursuant to the firm's proprietary  
13 trading activities, disclosure of whether the firm, within  
14 the past 3 months, has entered into any proprietary trades  
15 for its own account in State of Illinois CDS;

16 (4) include, in the event of State of Illinois  
17 proprietary trades, disclosure of the firm's outstanding  
18 gross and net notional amount of proprietary State of  
19 Illinois CDS and whether the net position is short or long  
20 credit protection, as of the end of the current 3-month  
21 period;

22 (5) list all time periods during the past 3 months  
23 during which the firm held net long or net short State of  
24 Illinois CDS proprietary credit protection positions, the  
25 amount of such positions, and whether those positions were  
26 net long or net short credit protection positions; and

1           (6) indicate whether, within the previous 3 months, the  
2           firm released any publicly available research or marketing  
3           reports that reference State of Illinois CDS and include  
4           those research or marketing reports as attachments.

5           (Source: P.A. 99-523, eff. 6-30-16.)

6           (30 ILCS 330/11) (from Ch. 127, par. 661)

7           Sec. 11. Sale of Bonds. Except as otherwise provided in  
8           this Section, Bonds shall be sold from time to time pursuant to  
9           notice of sale and public bid or by negotiated sale in such  
10          amounts and at such times as is directed by the Governor, upon  
11          recommendation by the Director of the Governor's Office of  
12          Management and Budget. At least 25%, based on total principal  
13          amount, of all Bonds issued each fiscal year shall be sold  
14          pursuant to notice of sale and public bid. At all times during  
15          each fiscal year, no more than 75%, based on total principal  
16          amount, of the Bonds issued each fiscal year, shall have been  
17          sold by negotiated sale. Failure to satisfy the requirements in  
18          the preceding 2 sentences shall not affect the validity of any  
19          previously issued Bonds; provided that all Bonds authorized by  
20          Public Act 96-43 and Public Act 96-1497 shall not be included  
21          in determining compliance for any fiscal year with the  
22          requirements of the preceding 2 sentences; and further provided  
23          that refunding Bonds satisfying the requirements of Section 16  
24          of this Act and sold during fiscal year 2009, 2010, 2011, ~~or~~  
25          2017, or 2018 shall not be subject to the requirements in the



1 preceding 2 sentences.

2 If any Bonds, including refunding Bonds, are to be sold by  
3 negotiated sale, the Director of the Governor's Office of  
4 Management and Budget shall comply with the competitive request  
5 for proposal process set forth in the Illinois Procurement Code  
6 and all other applicable requirements of that Code.

7 If Bonds are to be sold pursuant to notice of sale and  
8 public bid, the Director of the Governor's Office of Management  
9 and Budget may, from time to time, as Bonds are to be sold,  
10 advertise the sale of the Bonds in at least 2 daily newspapers,  
11 one of which is published in the City of Springfield and one in  
12 the City of Chicago. The sale of the Bonds shall also be  
13 advertised in the volume of the Illinois Procurement Bulletin  
14 that is published by the Department of Central Management  
15 Services, and shall be published once at least 10 days prior to  
16 the date fixed for the opening of the bids. The Director of the  
17 Governor's Office of Management and Budget may reschedule the  
18 date of sale upon the giving of such additional notice as the  
19 Director deems adequate to inform prospective bidders of such  
20 change; provided, however, that all other conditions of the  
21 sale shall continue as originally advertised.

22 Executed Bonds shall, upon payment therefor, be delivered  
23 to the purchaser, and the proceeds of Bonds shall be paid into  
24 the State Treasury as directed by Section 12 of this Act.

25 (Source: P.A. 98-44, eff. 6-28-13; 99-523, eff. 6-30-16.)

1 (30 ILCS 330/15) (from Ch. 127, par. 665)

2 Sec. 15. Computation of Principal and Interest; transfers.

3 (a) Upon each delivery of Bonds authorized to be issued  
4 under this Act, the Comptroller shall compute and certify to  
5 the Treasurer the total amount of principal of, interest on,  
6 and premium, if any, on Bonds issued that will be payable in  
7 order to retire such Bonds, the amount of principal of,  
8 interest on and premium, if any, on such Bonds that will be  
9 payable on each payment date according to the tenor of such  
10 Bonds during the then current and each succeeding fiscal year,  
11 and the amount of sinking fund payments needed to be deposited  
12 in connection with Qualified School Construction Bonds  
13 authorized by subsection (e) of Section 9. With respect to the  
14 interest payable on variable rate bonds, such certifications  
15 shall be calculated at the maximum rate of interest that may be  
16 payable during the fiscal year, after taking into account any  
17 credits permitted in the related indenture or other instrument  
18 against the amount of such interest required to be appropriated  
19 for such period pursuant to subsection (c) of Section 14 of  
20 this Act. With respect to the interest payable, such  
21 certifications shall include the amounts certified by the  
22 Director of the Governor's Office of Management and Budget  
23 under subsection (b) of Section 9 of this Act.

24 On or before the last day of each month the State Treasurer  
25 and Comptroller shall transfer from (1) the Road Fund with  
26 respect to Bonds issued under paragraph (a) of Section 4 of

1 this Act, or Bonds issued under authorization in Public Act  
2 98-781, or Bonds issued for the purpose of refunding such  
3 bonds, and from (2) the General Revenue Fund, with respect to  
4 all other Bonds issued under this Act, to the General  
5 Obligation Bond Retirement and Interest Fund an amount  
6 sufficient to pay the aggregate of the principal of, interest  
7 on, and premium, if any, on Bonds payable, by their terms on  
8 the next payment date divided by the number of full calendar  
9 months between the date of such Bonds and the first such  
10 payment date, and thereafter, divided by the number of months  
11 between each succeeding payment date after the first. Such  
12 computations and transfers shall be made for each series of  
13 Bonds issued and delivered. Interest payable on variable rate  
14 bonds shall be calculated at the maximum rate of interest that  
15 may be payable for the relevant period, after taking into  
16 account any credits permitted in the related indenture or other  
17 instrument against the amount of such interest required to be  
18 appropriated for such period pursuant to subsection (c) of  
19 Section 14 of this Act. Computations of interest shall include  
20 the amounts certified by the Director of the Governor's Office  
21 of Management and Budget under subsection (b) of Section 9 of  
22 this Act. Interest for which moneys have already been deposited  
23 into the capitalized interest account within the General  
24 Obligation Bond Retirement and Interest Fund shall not be  
25 included in the calculation of the amounts to be transferred  
26 under this subsection. Notwithstanding any other provision in

1 this Section, the transfer provisions provided in this  
2 paragraph shall not apply to transfers made in fiscal year 2010  
3 or fiscal year 2011 with respect to Bonds issued in fiscal year  
4 2010 or fiscal year 2011 pursuant to Section 7.2 of this Act.  
5 In the case of transfers made in fiscal year 2010 or fiscal  
6 year 2011 with respect to the Bonds issued in fiscal year 2010  
7 or fiscal year 2011 pursuant to Section 7.2 of this Act, on or  
8 before the 15th day of the month prior to the required debt  
9 service payment, the State Treasurer and Comptroller shall  
10 transfer from the General Revenue Fund to the General  
11 Obligation Bond Retirement and Interest Fund an amount  
12 sufficient to pay the aggregate of the principal of, interest  
13 on, and premium, if any, on the Bonds payable in that next  
14 month.

15 The transfer of monies herein and above directed is not  
16 required if monies in the General Obligation Bond Retirement  
17 and Interest Fund are more than the amount otherwise to be  
18 transferred as herein above provided, and if the Governor or  
19 his authorized representative notifies the State Treasurer and  
20 Comptroller of such fact in writing.

21 (b) After the effective date of this Act, the balance of,  
22 and monies directed to be included in the Capital Development  
23 Bond Retirement and Interest Fund, Anti-Pollution Bond  
24 Retirement and Interest Fund, Transportation Bond, Series A  
25 Retirement and Interest Fund, Transportation Bond, Series B  
26 Retirement and Interest Fund, and Coal Development Bond

1 Retirement and Interest Fund shall be transferred to and  
2 deposited in the General Obligation Bond Retirement and  
3 Interest Fund. This Fund shall be used to make debt service  
4 payments on the State's general obligation Bonds heretofore  
5 issued which are now outstanding and payable from the Funds  
6 herein listed as well as on Bonds issued under this Act.

7 (c) Except as provided in Section 22-3 of the Military Code  
8 of Illinois, the ~~The~~ unused portion of federal funds received  
9 for or as reimbursement for a capital facilities project, as  
10 authorized by Section 3 of this Act, for which monies from the  
11 Capital Development Fund have been expended shall remain in the  
12 Capital Development Board Contributory Trust Fund and shall be  
13 used for capital projects and for no other purpose, subject to  
14 appropriation and as directed by the Capital Development Board.  
15 ~~Any federal funds received as reimbursement for the completed~~  
16 ~~construction of a capital facilities project, as authorized by~~  
17 ~~Section 3 of this Act, for which monies from the Capital~~  
18 ~~Development Fund have been expended shall be deposited in the~~  
19 ~~General Obligation Bond Retirement and Interest Fund.~~

20 (Source: P.A. 98-245, eff. 1-1-14.)

21 (30 ILCS 330/16) (from Ch. 127, par. 666)

22 Sec. 16. Refunding Bonds. The State of Illinois is  
23 authorized to issue, sell, and provide for the retirement of  
24 General Obligation Bonds of the State of Illinois in the amount  
25 of \$4,839,025,000, at any time and from time to time

1 outstanding, for the purpose of refunding any State of Illinois  
2 general obligation Bonds then outstanding, including the  
3 payment of any redemption premium thereon, any reasonable  
4 expenses of such refunding, any interest accrued or to accrue  
5 to the earliest or any subsequent date of redemption or  
6 maturity of such outstanding Bonds and any interest to accrue  
7 to the first interest payment on the refunding Bonds; provided  
8 that all non-refunding Bonds in an issue that includes  
9 refunding Bonds shall mature no later than the final maturity  
10 date of Bonds being refunded; provided that no refunding Bonds  
11 shall be offered for sale unless the net present value of debt  
12 service savings to be achieved by the issuance of the refunding  
13 Bonds is 3% or more of the principal amount of the refunding  
14 Bonds to be issued; and further provided that, except for  
15 refunding Bonds sold in fiscal year 2009, 2010, 2011, ~~or~~ 2017,  
16 or 2018, the maturities of the refunding Bonds shall not extend  
17 beyond the maturities of the Bonds they refund, so that for  
18 each fiscal year in the maturity schedule of a particular issue  
19 of refunding Bonds, the total amount of refunding principal  
20 maturing and redemption amounts due in that fiscal year and all  
21 prior fiscal years in that schedule shall be greater than or  
22 equal to the total amount of refunded principal and redemption  
23 amounts that had been due over that year and all prior fiscal  
24 years prior to the refunding.

25 The Governor shall notify the State Treasurer and  
26 Comptroller of such refunding. The proceeds received from the

1 sale of refunding Bonds shall be used for the retirement at  
2 maturity or redemption of such outstanding Bonds on any  
3 maturity or redemption date and, pending such use, shall be  
4 placed in escrow, subject to such terms and conditions as shall  
5 be provided for in the Bond Sale Order relating to the  
6 Refunding Bonds. Proceeds not needed for deposit in an escrow  
7 account shall be deposited in the General Obligation Bond  
8 Retirement and Interest Fund. This Act shall constitute an  
9 irrevocable and continuing appropriation of all amounts  
10 necessary to establish an escrow account for the purpose of  
11 refunding outstanding general obligation Bonds and to pay the  
12 reasonable expenses of such refunding and of the issuance and  
13 sale of the refunding Bonds. Any such escrowed proceeds may be  
14 invested and reinvested in direct obligations of the United  
15 States of America, maturing at such time or times as shall be  
16 appropriate to assure the prompt payment, when due, of the  
17 principal of and interest and redemption premium, if any, on  
18 the refunded Bonds. After the terms of the escrow have been  
19 fully satisfied, any remaining balance of such proceeds and  
20 interest, income and profits earned or realized on the  
21 investments thereof shall be paid into the General Revenue  
22 Fund. The liability of the State upon the Bonds shall continue,  
23 provided that the holders thereof shall thereafter be entitled  
24 to payment only out of the moneys deposited in the escrow  
25 account.

26 Except as otherwise herein provided in this Section, such

1 refunding Bonds shall in all other respects be subject to the  
2 terms and conditions of this Act.

3 (Source: P.A. 99-523, eff. 6-30-16.)

4 Section 5-30. The Capital Development Bond Act of 1972 is  
5 amended by changing Section 9a as follows:

6 (30 ILCS 420/9a) (from Ch. 127, par. 759a)

7 Sec. 9a. Except as provided in Section 22-3 of the Military  
8 Code of Illinois, the ~~The~~ unused portion of federal funds  
9 received for or as reimbursement for a capital improvement  
10 project for which moneys from the Capital Development Fund have  
11 been expended shall remain in the Capital Development Board  
12 Contributory Trust Fund and shall be used for capital projects  
13 and for no other purpose, subject to appropriation and as  
14 directed by the Capital Development Board. ~~Any federal funds~~  
15 ~~received as reimbursement for the completed construction of a~~  
16 ~~capital improvement project for which moneys from the Capital~~  
17 ~~Development Fund have been expended shall be deposited in the~~  
18 ~~Capital Development Bond Retirement and Interest Fund.~~

19 (Source: P.A. 98-245, eff. 1-1-14.)

20 Section 5-31. The Build Illinois Bond Act is amended by  
21 changing Sections 6, 8, and 15 as follows:

22 (30 ILCS 425/6) (from Ch. 127, par. 2806)



1           Sec. 6. Conditions for Issuance and Sale of Bonds -  
2 Requirements for Bonds - Master and Supplemental Indentures -  
3 Credit and Liquidity Enhancement.

4           (a) Bonds shall be issued and sold from time to time, in  
5 one or more series, in such amounts and at such prices as  
6 directed by the Governor, upon recommendation by the Director  
7 of the Governor's Office of Management and Budget. Bonds shall  
8 be payable only from the specific sources and secured in the  
9 manner provided in this Act. Bonds shall be in such form, in  
10 such denominations, mature on such dates within 25 years from  
11 their date of issuance, be subject to optional or mandatory  
12 redemption, bear interest payable at such times and at such  
13 rate or rates, fixed or variable, and be dated as shall be  
14 fixed and determined by the Director of the Governor's Office  
15 of Management and Budget in an order authorizing the issuance  
16 and sale of any series of Bonds, which order shall be approved  
17 by the Governor and is herein called a "Bond Sale Order";  
18 provided, however, that interest payable at fixed rates shall  
19 not exceed that permitted in "An Act to authorize public  
20 corporations to issue bonds, other evidences of indebtedness  
21 and tax anticipation warrants subject to interest rate  
22 limitations set forth therein", approved May 26, 1970, as now  
23 or hereafter amended, and interest payable at variable rates  
24 shall not exceed the maximum rate permitted in the Bond Sale  
25 Order. Said Bonds shall be payable at such place or places,  
26 within or without the State of Illinois, and may be made

1 registrable as to either principal only or as to both principal  
2 and interest, as shall be specified in the Bond Sale Order.  
3 Bonds may be callable or subject to purchase and retirement or  
4 remarketing as fixed and determined in the Bond Sale Order.  
5 Bonds (i) except for refunding Bonds satisfying the  
6 requirements of Section 15 of this Act and sold during fiscal  
7 year 2009, 2010, 2011, ~~or~~ 2017, or 2018, must be issued with  
8 principal or mandatory redemption amounts in equal amounts,  
9 with the first maturity issued occurring within the fiscal year  
10 in which the Bonds are issued or within the next succeeding  
11 fiscal year and (ii) must mature or be subject to mandatory  
12 redemption each fiscal year thereafter up to 25 years, except  
13 for refunding Bonds satisfying the requirements of Section 15  
14 of this Act and sold during fiscal year 2009, 2010, or 2011  
15 which must mature or be subject to mandatory redemption each  
16 fiscal year thereafter up to 16 years.

17 All Bonds authorized under this Act shall be issued  
18 pursuant to a master trust indenture ("Master Indenture")  
19 executed and delivered on behalf of the State by the Director  
20 of the Governor's Office of Management and Budget, such Master  
21 Indenture to be in substantially the form approved in the Bond  
22 Sale Order authorizing the issuance and sale of the initial  
23 series of Bonds issued under this Act. Such initial series of  
24 Bonds may, and each subsequent series of Bonds shall, also be  
25 issued pursuant to a supplemental trust indenture  
26 ("Supplemental Indenture") executed and delivered on behalf of

1 the State by the Director of the Governor's Office of  
2 Management and Budget, each such Supplemental Indenture to be  
3 in substantially the form approved in the Bond Sale Order  
4 relating to such series. The Master Indenture and any  
5 Supplemental Indenture shall be entered into with a bank or  
6 trust company in the State of Illinois having trust powers and  
7 possessing capital and surplus of not less than \$100,000,000.  
8 Such indentures shall set forth the terms and conditions of the  
9 Bonds and provide for payment of and security for the Bonds,  
10 including the establishment and maintenance of debt service and  
11 reserve funds, and for other protections for holders of the  
12 Bonds. The term "reserve funds" as used in this Act shall  
13 include funds and accounts established under indentures to  
14 provide for the payment of principal of and premium and  
15 interest on Bonds, to provide for the purchase, retirement or  
16 defeasance of Bonds, to provide for fees of trustees,  
17 registrars, paying agents and other fiduciaries and to provide  
18 for payment of costs of and debt service payable in respect of  
19 credit or liquidity enhancement arrangements, interest rate  
20 swaps or guarantees or financial futures contracts and indexing  
21 and remarketing agents' services.

22 In the case of any series of Bonds bearing interest at a  
23 variable interest rate ("Variable Rate Bonds"), in lieu of  
24 determining the rate or rates at which such series of Variable  
25 Rate Bonds shall bear interest and the price or prices at which  
26 such Variable Rate Bonds shall be initially sold or remarketed

1 (in the event of purchase and subsequent resale), the Bond Sale  
2 Order may provide that such interest rates and prices may vary  
3 from time to time depending on criteria established in such  
4 Bond Sale Order, which criteria may include, without  
5 limitation, references to indices or variations in interest  
6 rates as may, in the judgment of a remarketing agent, be  
7 necessary to cause Bonds of such series to be remarketable from  
8 time to time at a price equal to their principal amount (or  
9 compound accreted value in the case of original issue discount  
10 Bonds), and may provide for appointment of indexing agents and  
11 a bank, trust company, investment bank or other financial  
12 institution to serve as remarketing agent in that connection.  
13 The Bond Sale Order may provide that alternative interest rates  
14 or provisions for establishing alternative interest rates,  
15 different security or claim priorities or different call or  
16 amortization provisions will apply during such times as Bonds  
17 of any series are held by a person providing credit or  
18 liquidity enhancement arrangements for such Bonds as  
19 authorized in subsection (b) of Section 6 of this Act.

20 (b) In connection with the issuance of any series of Bonds,  
21 the State may enter into arrangements to provide additional  
22 security and liquidity for such Bonds, including, without  
23 limitation, bond or interest rate insurance or letters of  
24 credit, lines of credit, bond purchase contracts or other  
25 arrangements whereby funds are made available to retire or  
26 purchase Bonds, thereby assuring the ability of owners of the

1 Bonds to sell or redeem their Bonds. The State may enter into  
2 contracts and may agree to pay fees to persons providing such  
3 arrangements, but only under circumstances where the Director  
4 of the Bureau of the Budget (now Governor's Office of  
5 Management and Budget) certifies that he reasonably expects the  
6 total interest paid or to be paid on the Bonds, together with  
7 the fees for the arrangements (being treated as if interest),  
8 would not, taken together, cause the Bonds to bear interest,  
9 calculated to their stated maturity, at a rate in excess of the  
10 rate which the Bonds would bear in the absence of such  
11 arrangements. Any bonds, notes or other evidences of  
12 indebtedness issued pursuant to any such arrangements for the  
13 purpose of retiring and discharging outstanding Bonds shall  
14 constitute refunding Bonds under Section 15 of this Act. The  
15 State may participate in and enter into arrangements with  
16 respect to interest rate swaps or guarantees or financial  
17 futures contracts for the purpose of limiting or restricting  
18 interest rate risk; provided that such arrangements shall be  
19 made with or executed through banks having capital and surplus  
20 of not less than \$100,000,000 or insurance companies holding  
21 the highest policyholder rating accorded insurers by A.M. Best  
22 & Co. or any comparable rating service or government bond  
23 dealers reporting to, trading with, and recognized as primary  
24 dealers by a Federal Reserve Bank and having capital and  
25 surplus of not less than \$100,000,000, or other persons whose  
26 debt securities are rated in the highest long-term categories

1 by both Moody's Investors' Services, Inc. and Standard & Poor's  
2 Corporation. Agreements incorporating any of the foregoing  
3 arrangements may be executed and delivered by the Director of  
4 the Governor's Office of Management and Budget on behalf of the  
5 State in substantially the form approved in the Bond Sale Order  
6 relating to such Bonds.

7 (c) "Build America Bonds" in this Section means Bonds  
8 authorized by Section 54AA of the Internal Revenue Code of  
9 1986, as amended ("Internal Revenue Code"), and bonds issued  
10 from time to time to refund or continue to refund "Build  
11 America Bonds".

12 (Source: P.A. 99-523, eff. 6-30-16.)

13 (30 ILCS 425/8) (from Ch. 127, par. 2808)

14 Sec. 8. Sale of Bonds. Bonds, except as otherwise provided  
15 in this Section, shall be sold from time to time pursuant to  
16 notice of sale and public bid or by negotiated sale in such  
17 amounts and at such times as are directed by the Governor, upon  
18 recommendation by the Director of the Governor's Office of  
19 Management and Budget. At least 25%, based on total principal  
20 amount, of all Bonds issued each fiscal year shall be sold  
21 pursuant to notice of sale and public bid. At all times during  
22 each fiscal year, no more than 75%, based on total principal  
23 amount, of the Bonds issued each fiscal year shall have been  
24 sold by negotiated sale. Failure to satisfy the requirements in  
25 the preceding 2 sentences shall not affect the validity of any

1 previously issued Bonds; and further provided that refunding  
2 Bonds satisfying the requirements of Section 15 of this Act and  
3 sold during fiscal year 2009, 2010, 2011, ~~or~~ 2017, or 2018  
4 shall not be subject to the requirements in the preceding 2  
5 sentences.

6 If any Bonds are to be sold pursuant to notice of sale and  
7 public bid, the Director of the Governor's Office of Management  
8 and Budget shall comply with the competitive request for  
9 proposal process set forth in the Illinois Procurement Code and  
10 all other applicable requirements of that Code.

11 If Bonds are to be sold pursuant to notice of sale and  
12 public bid, the Director of the Governor's Office of Management  
13 and Budget may, from time to time, as Bonds are to be sold,  
14 advertise the sale of the Bonds in at least 2 daily newspapers,  
15 one of which is published in the City of Springfield and one in  
16 the City of Chicago. The sale of the Bonds shall also be  
17 advertised in the volume of the Illinois Procurement Bulletin  
18 that is published by the Department of Central Management  
19 Services, and shall be published once at least 10 days prior to  
20 the date fixed for the opening of the bids. The Director of the  
21 Governor's Office of Management and Budget may reschedule the  
22 date of sale upon the giving of such additional notice as the  
23 Director deems adequate to inform prospective bidders of the  
24 change; provided, however, that all other conditions of the  
25 sale shall continue as originally advertised. Executed Bonds  
26 shall, upon payment therefor, be delivered to the purchaser,

1 and the proceeds of Bonds shall be paid into the State Treasury  
2 as directed by Section 9 of this Act. The Governor or the  
3 Director of the Governor's Office of Management and Budget is  
4 hereby authorized and directed to execute and deliver contracts  
5 of sale with underwriters and to execute and deliver such  
6 certificates, indentures, agreements and documents, including  
7 any supplements or amendments thereto, and to take such actions  
8 and do such things as shall be necessary or desirable to carry  
9 out the purposes of this Act. Any action authorized or  
10 permitted to be taken by the Director of the Governor's Office  
11 of Management and Budget pursuant to this Act is hereby  
12 authorized to be taken by any person specifically designated by  
13 the Governor to take such action in a certificate signed by the  
14 Governor and filed with the Secretary of State.

15 (Source: P.A. 98-44, eff. 6-28-13; 99-523, eff. 6-30-16.)

16 (30 ILCS 425/15) (from Ch. 127, par. 2815)

17 Sec. 15. Refunding Bonds. Refunding Bonds are hereby  
18 authorized for the purpose of refunding any outstanding Bonds,  
19 including the payment of any redemption premium thereon, any  
20 reasonable expenses of such refunding, and any interest accrued  
21 or to accrue to the earliest or any subsequent date of  
22 redemption or maturity of outstanding Bonds; provided that all  
23 non-refunding Bonds in an issue that includes refunding Bonds  
24 shall mature no later than the final maturity date of Bonds  
25 being refunded; provided that no refunding Bonds shall be



1 offered for sale unless the net present value of debt service  
2 savings to be achieved by the issuance of the refunding Bonds  
3 is 3% or more of the principal amount of the refunding Bonds to  
4 be issued; and further provided that, except for refunding  
5 Bonds sold in fiscal year 2009, 2010, 2011, ~~or~~ 2017, or 2018,  
6 the maturities of the refunding Bonds shall not extend beyond  
7 the maturities of the Bonds they refund, so that for each  
8 fiscal year in the maturity schedule of a particular issue of  
9 refunding Bonds, the total amount of refunding principal  
10 maturing and redemption amounts due in that fiscal year and all  
11 prior fiscal years in that schedule shall be greater than or  
12 equal to the total amount of refunded principal and redemption  
13 amounts that had been due over that year and all prior fiscal  
14 years prior to the refunding.

15 Refunding Bonds may be sold in such amounts and at such  
16 times, as directed by the Governor upon recommendation by the  
17 Director of the Governor's Office of Management and Budget. The  
18 Governor shall notify the State Treasurer and Comptroller of  
19 such refunding. The proceeds received from the sale of  
20 refunding Bonds shall be used for the retirement at maturity or  
21 redemption of such outstanding Bonds on any maturity or  
22 redemption date and, pending such use, shall be placed in  
23 escrow, subject to such terms and conditions as shall be  
24 provided for in the Bond Sale Order relating to the refunding  
25 Bonds. This Act shall constitute an irrevocable and continuing  
26 appropriation of all amounts necessary to establish an escrow

1 account for the purpose of refunding outstanding Bonds and to  
2 pay the reasonable expenses of such refunding and of the  
3 issuance and sale of the refunding Bonds. Any such escrowed  
4 proceeds may be invested and reinvested in direct obligations  
5 of the United States of America, maturing at such time or times  
6 as shall be appropriate to assure the prompt payment, when due,  
7 of the principal of and interest and redemption premium, if  
8 any, on the refunded Bonds. After the terms of the escrow have  
9 been fully satisfied, any remaining balance of such proceeds  
10 and interest, income and profits earned or realized on the  
11 investments thereof shall be paid into the General Revenue  
12 Fund. The liability of the State upon the refunded Bonds shall  
13 continue, provided that the holders thereof shall thereafter be  
14 entitled to payment only out of the moneys deposited in the  
15 escrow account and the refunded Bonds shall be deemed paid,  
16 discharged and no longer to be outstanding.

17 Except as otherwise herein provided in this Section, such  
18 refunding Bonds shall in all other respects be issued pursuant  
19 to and subject to the terms and conditions of this Act and  
20 shall be secured by and payable from only the funds and sources  
21 which are provided under this Act.

22 (Source: P.A. 99-523, eff. 6-30-16.)

23 Section 5-32. The State Prompt Payment Act is amended by  
24 adding Section 3-5 as follows:

1 (30 ILCS 540/3-5 new)

2 Sec. 3-5. Budget Stabilization Fund; insufficient  
3 appropriation. If an agency incurs an interest liability under  
4 this Act that is ordinarily payable from the Budget  
5 Stabilization Fund, but the agency has insufficient  
6 appropriation authority from the Budget Stabilization Fund to  
7 make the interest payment at the time the interest payment is  
8 due, the agency is authorized to pay the interest from its  
9 available appropriations from the General Revenue Fund.

10 Section 5-35. The Illinois Coal Technology Development  
11 Assistance Act is amended by changing Section 3 as follows:

12 (30 ILCS 730/3) (from Ch. 96 1/2, par. 8203)

13 Sec. 3. Transfers to Coal Technology Development  
14 Assistance Fund.

15 (a) As soon as may be practicable after the first day of  
16 each month, the Department of Revenue shall certify to the  
17 Treasurer an amount equal to 1/64 of the revenue realized from  
18 the tax imposed by the Electricity Excise Tax Law, Section 2 of  
19 the Public Utilities Revenue Act, Section 2 of the Messages Tax  
20 Act, and Section 2 of the Gas Revenue Tax Act, during the  
21 preceding month. Upon receipt of the certification, the  
22 Treasurer shall transfer the amount shown on such certification  
23 from the General Revenue Fund to the Coal Technology  
24 Development Assistance Fund, which is hereby created as a

1 special fund in the State treasury, except that no transfer  
2 shall be made in any month in which the Fund has reached the  
3 following balance:

4 (1) \$7,000,000 during fiscal year 1994.

5 (2) \$8,500,000 during fiscal year 1995.

6 (3) \$10,000,000 during fiscal years 1996 and 1997.

7 (4) During fiscal year 1998 through fiscal year 2004,  
8 an amount equal to the sum of \$10,000,000 plus additional  
9 moneys deposited into the Coal Technology Development  
10 Assistance Fund from the Infrastructure Development  
11 ~~Renewable Energy Resources~~ and Coal Technology Development  
12 Assistance Charge under Section 6.5 of the Renewable  
13 Energy, Energy Efficiency, and Coal Resources Development  
14 Law of 1997.

15 (5) During fiscal year 2005, an amount equal to the sum  
16 of \$7,000,000 plus additional moneys deposited into the  
17 Coal Technology Development Assistance Fund from the  
18 Infrastructure Development ~~Renewable Energy Resources~~ and  
19 Coal Technology Development Assistance Charge under  
20 Section 6.5 of the Renewable Energy, Energy Efficiency, and  
21 Coal Resources Development Law of 1997.

22 (6) During fiscal year 2006 through fiscal year 2017  
23 ~~and each fiscal year thereafter~~, an amount equal to the sum  
24 of \$10,000,000 plus additional moneys deposited into the  
25 Coal Technology Development Assistance Fund from the  
26 Infrastructure Development ~~Renewable Energy Resources~~ and

1 Coal Technology Development Assistance Charge under  
2 Section 6.5 of the Renewable Energy, Energy Efficiency, and  
3 Coal Resources Development Law of 1997.

4 (b) Beginning in fiscal year 2018 and each fiscal year  
5 thereafter, the Treasurer shall make no transfers from the  
6 General Revenue Fund to the Coal Technology Development  
7 Assistance Fund.

8 (Source: P.A. 99-78, eff. 7-20-15.)

9 Section 5-37. The Downstate Public Transportation Act is  
10 amended by changing Sections 2-2.04, 2-3, 2-5.1, 2-7, and 2-15  
11 as follows:

12 (30 ILCS 740/2-2.04) (from Ch. 111 2/3, par. 662.04)

13 Sec. 2-2.04. "Eligible operating expenses" means all  
14 expenses required for public transportation, including  
15 employee wages and benefits, materials, fuels, supplies,  
16 rental of facilities, taxes other than income taxes, payment  
17 made for debt service (including principal and interest) on  
18 publicly owned equipment or facilities, and any other  
19 expenditure which is an operating expense according to standard  
20 accounting practices for the providing of public  
21 transportation. Eligible operating expenses shall not include  
22 allowances: (a) for depreciation whether funded or unfunded;  
23 (b) for amortization of any intangible costs; (c) for debt  
24 service on capital acquired with the assistance of capital

1 grant funds provided by the State of Illinois; (d) for profits  
2 or return on investment; (e) for excessive payment to  
3 associated entities; (f) for Comprehensive Employment Training  
4 Act expenses; (g) for costs reimbursed under Sections 6 and 8  
5 of the "Urban Mass Transportation Act of 1964", as amended; (h)  
6 for entertainment expenses; (i) for charter expenses; (j) for  
7 fines and penalties; (k) for charitable donations; (l) for  
8 interest expense on long term borrowing and debt retirement  
9 other than on publicly owned equipment or facilities; (m) for  
10 income taxes; or (n) for such other expenses as the Department  
11 may determine consistent with federal Department of  
12 Transportation regulations or requirements. In consultation  
13 with participants, the Department shall, by October 2008,  
14 promulgate or update rules, pursuant to the Illinois  
15 Administrative Procedure Act, concerning eligible expenses to  
16 ensure consistent application of the Act, and the Department  
17 shall provide written copies of those rules to all eligible  
18 recipients. The Department shall review this process in the  
19 same manner no less frequently than every 5 years.

20 With respect to participants other than any Metro-East  
21 Transit District participant and those receiving federal  
22 research development and demonstration funds pursuant to  
23 Section 6 of the "Urban Mass Transportation Act of 1964", as  
24 amended, during the fiscal year ending June 30, 1979, the  
25 maximum eligible operating expenses for any such participant in  
26 any fiscal year after Fiscal Year 1980 shall be the amount

1 appropriated for such participant for the fiscal year ending  
2 June 30, 1980, plus in each year a 10% increase over the  
3 maximum established for the preceding fiscal year. For Fiscal  
4 Year 1980 the maximum eligible operating expenses for any such  
5 participant shall be the amount of projected operating expenses  
6 upon which the appropriation for such participant for Fiscal  
7 Year 1980 is based.

8 With respect to participants receiving federal research  
9 development and demonstration operating assistance funds for  
10 operating assistance pursuant to Section 6 of the "Urban Mass  
11 Transportation Act of 1964", as amended, during the fiscal year  
12 ending June 30, 1979, the maximum eligible operating expenses  
13 for any such participant in any fiscal year after Fiscal Year  
14 1980 shall not exceed such participant's eligible operating  
15 expenses for the fiscal year ending June 30, 1980, plus in each  
16 year a 10% increase over the maximum established for the  
17 preceding fiscal year. For Fiscal Year 1980, the maximum  
18 eligible operating expenses for any such participant shall be  
19 the eligible operating expenses incurred during such fiscal  
20 year, or projected operating expenses upon which the  
21 appropriation for such participant for the Fiscal Year 1980 is  
22 based; whichever is less.

23 With respect to all participants other than any Metro-East  
24 Transit District participant, the maximum eligible operating  
25 expenses for any such participant in any fiscal year after  
26 Fiscal Year 1985 (except Fiscal Year 2008 and Fiscal Year 2009)

1 shall be the amount appropriated for such participant for the  
2 fiscal year ending June 30, 1985, plus in each year a 10%  
3 increase over the maximum established for the preceding year.  
4 For Fiscal Year 1985, the maximum eligible operating expenses  
5 for any such participant shall be the amount of projected  
6 operating expenses upon which the appropriation for such  
7 participant for Fiscal Year 1985 is based.

8 With respect to any mass transit district participant that  
9 has increased its district boundaries by annexing counties  
10 since 1998 and is maintaining a level of local financial  
11 support, including all income and revenues, equal to or greater  
12 than the level in the State fiscal year ending June 30, 2001,  
13 the maximum eligible operating expenses for any State fiscal  
14 year after 2002 (except State fiscal years 2006 through 2009)  
15 shall be the amount appropriated for that participant for the  
16 State fiscal year ending June 30, 2002, plus, in each State  
17 fiscal year, a 10% increase over the preceding State fiscal  
18 year. For State fiscal year 2002, the maximum eligible  
19 operating expenses for any such participant shall be the amount  
20 of projected operating expenses upon which the appropriation  
21 for that participant for State fiscal year 2002 is based. For  
22 that participant, eligible operating expenses for State fiscal  
23 year 2002 in excess of the eligible operating expenses for the  
24 State fiscal year ending June 30, 2001, plus 10%, must be  
25 attributed to the provision of services in the newly annexed  
26 counties. Beginning July 1, 2017 the 10% mandatory



1 appropriation increase for each State fiscal year shall no  
2 longer be applied.

3 With respect to a participant that receives an initial  
4 appropriation in State fiscal year 2002 or thereafter, the  
5 maximum eligible operating expenses for any State fiscal year  
6 after 2003 (except State fiscal years 2006 through 2009) shall  
7 be the amount appropriated for that participant for the State  
8 fiscal year in which it received its initial appropriation,  
9 plus, in each year, a 10% increase over the preceding year. For  
10 the initial State fiscal year in which a participant received  
11 an appropriation, the maximum eligible operating expenses for  
12 any such participant shall be the amount of projected operating  
13 expenses upon which the appropriation for that participant for  
14 that State fiscal year is based. Beginning July 1, 2017 the 10%  
15 mandatory appropriation increase for each State fiscal year  
16 shall no longer be applied.

17 With respect to the District serving primarily the counties  
18 of Monroe and St. Clair, beginning July 1, 2005, the St. Clair  
19 County Transit District shall no longer be included for new  
20 appropriation funding purposes as part of the Metro-East Public  
21 Transportation Fund and instead shall be included for new  
22 appropriation funding purposes as part of the Downstate Public  
23 Transportation Fund; provided, however, that nothing herein  
24 shall alter the eligibility of that District for previously  
25 appropriated funds to which it would otherwise be entitled.

26 With respect to the District serving primarily Madison

1 County, beginning July 1, 2008, the Madison County Transit  
2 District shall no longer be included for new appropriation  
3 funding purposes as part of the Metro-East Public  
4 Transportation Fund and instead shall be included for new  
5 appropriation funding purposes as part of the Downstate Public  
6 Transportation Fund; provided, however, that nothing herein  
7 shall alter the eligibility of that District for previously  
8 appropriated funds to which it would otherwise be entitled.

9 With respect to the fiscal year beginning July 1, 2007, and  
10 thereafter, the following shall be included for new  
11 appropriation funding purposes as part of the Downstate Public  
12 Transportation Fund: Bond County; Bureau County; Coles County;  
13 Edgar County; Stephenson County and the City of Freeport; Henry  
14 County; Jo Daviess County; Kankakee and McLean Counties; Peoria  
15 County; Piatt County; Shelby County; Tazewell and Woodford  
16 Counties; Vermilion County; Williamson County; and Kendall  
17 County.

18 (Source: P.A. 94-70, eff. 6-22-05; 95-708, eff. 1-18-08.)

19 (30 ILCS 740/2-3) (from Ch. 111 2/3, par. 663)

20 Sec. 2-3. (a) As soon as possible after the first day of  
21 each month, beginning July 1, 1984, upon certification of the  
22 Department of Revenue, the Comptroller shall order  
23 transferred, and the Treasurer shall transfer, from the General  
24 Revenue Fund to a special fund in the State Treasury which is  
25 hereby created, to be known as the "Downstate Public

1 Transportation Fund", an amount equal to 2/32 (beginning July  
2 1, 2005, 3/32) (beginning July 1, 2017, 8.6%) of the net  
3 revenue realized from the "Retailers' Occupation Tax Act", as  
4 now or hereafter amended, the "Service Occupation Tax Act", as  
5 now or hereafter amended, the "Use Tax Act", as now or  
6 hereafter amended, and the "Service Use Tax Act", as now or  
7 hereafter amended, from persons incurring municipal or county  
8 retailers' or service occupation tax liability for the benefit  
9 of any municipality or county located wholly within the  
10 boundaries of each participant other than any Metro-East  
11 Transit District participant certified pursuant to subsection  
12 (c) of this Section during the preceding month, except that the  
13 Department shall pay into the Downstate Public Transportation  
14 Fund 2/32 (beginning July 1, 2005, 3/32) (beginning July 1,  
15 2017, 8.6%) of 80% of the net revenue realized under the State  
16 tax Acts named above within any municipality or county located  
17 wholly within the boundaries of each participant, other than  
18 any Metro-East participant, for tax periods beginning on or  
19 after January 1, 1990. Net revenue realized for a month shall  
20 be the revenue collected by the State pursuant to such Acts  
21 during the previous month from persons incurring municipal or  
22 county retailers' or service occupation tax liability for the  
23 benefit of any municipality or county located wholly within the  
24 boundaries of a participant, less the amount paid out during  
25 that same month as refunds or credit memoranda to taxpayers for  
26 overpayment of liability under such Acts for the benefit of any

1 municipality or county located wholly within the boundaries of  
2 a participant.

3 (b) As soon as possible after the first day of each month,  
4 beginning July 1, 1989, upon certification of the Department of  
5 Revenue, the Comptroller shall order transferred, and the  
6 Treasurer shall transfer, from the General Revenue Fund to a  
7 special fund in the State Treasury which is hereby created, to  
8 be known as the "Metro-East Public Transportation Fund", an  
9 amount equal to  $2/32$  of the net revenue realized, as above,  
10 from within the boundaries of Madison, Monroe, and St. Clair  
11 Counties, except that the Department shall pay into the  
12 Metro-East Public Transportation Fund  $2/32$  of 80% of the net  
13 revenue realized under the State tax Acts specified in  
14 subsection (a) of this Section within the boundaries of  
15 Madison, Monroe and St. Clair Counties for tax periods  
16 beginning on or after January 1, 1990. A local match equivalent  
17 to an amount which could be raised by a tax levy at the rate of  
18 .05% on the assessed value of property within the boundaries of  
19 Madison County is required annually to cause a total of  $2/32$  of  
20 the net revenue to be deposited in the Metro-East Public  
21 Transportation Fund. Failure to raise the required local match  
22 annually shall result in only  $1/32$  being deposited into the  
23 Metro-East Public Transportation Fund after July 1, 1989, or  
24  $1/32$  of 80% of the net revenue realized for tax periods  
25 beginning on or after January 1, 1990.

26 (b-5) As soon as possible after the first day of each

1 month, beginning July 1, 2005, upon certification of the  
2 Department of Revenue, the Comptroller shall order  
3 transferred, and the Treasurer shall transfer, from the General  
4 Revenue Fund to the Downstate Public Transportation Fund, an  
5 amount equal to  $\frac{3}{32}$  (beginning July 1, 2017, 8.6%) of 80% of  
6 the net revenue realized from within the boundaries of Monroe  
7 and St. Clair Counties under the State Tax Acts specified in  
8 subsection (a) of this Section and provided further that,  
9 beginning July 1, 2005, the provisions of subsection (b) shall  
10 no longer apply with respect to such tax receipts from Monroe  
11 and St. Clair Counties.

12 (b-6) As soon as possible after the first day of each  
13 month, beginning July 1, 2008, upon certification by the  
14 Department of Revenue, the Comptroller shall order transferred  
15 and the Treasurer shall transfer, from the General Revenue Fund  
16 to the Downstate Public Transportation Fund, an amount equal to  
17  $\frac{3}{32}$  (beginning July 1, 2017, 8.6%) of 80% of the net revenue  
18 realized from within the boundaries of Madison County under the  
19 State Tax Acts specified in subsection (a) of this Section and  
20 provided further that, beginning July 1, 2008, the provisions  
21 of subsection (b) shall no longer apply with respect to such  
22 tax receipts from Madison County.

23 (c) The Department shall certify to the Department of  
24 Revenue the eligible participants under this Article and the  
25 territorial boundaries of such participants for the purposes of  
26 the Department of Revenue in subsections (a) and (b) of this

1 Section.

2 (d) For the purposes of this Article, beginning in fiscal  
3 year 2009 the General Assembly shall appropriate an amount from  
4 the Downstate Public Transportation Fund equal to the sum total  
5 funds projected to be paid to the participants pursuant to  
6 Section 2-7. If the General Assembly fails to make  
7 appropriations sufficient to cover the amounts projected to be  
8 paid pursuant to Section 2-7, this Act shall constitute an  
9 irrevocable and continuing appropriation from the Downstate  
10 Public Transportation Fund of all amounts necessary for those  
11 purposes.

12 (e) Notwithstanding anything in this Section to the  
13 contrary, amounts transferred from the General Revenue Fund to  
14 the Downstate Public Transportation Fund pursuant to this  
15 Section shall not exceed \$169,000,000 in State fiscal year  
16 2012.

17 (Source: P.A. 97-641, eff. 12-19-11.)

18 (30 ILCS 740/2-5.1)

19 Sec. 2-5.1. Additional requirements.

20 (a) Any unit of local government that becomes a participant  
21 on or after the effective date of this amendatory Act of the  
22 94th General Assembly shall, in addition to any other  
23 requirements under this Article, meet all of the following  
24 requirements when applying for grants under this Article:

25 (1) The grant application must demonstrate the

1 participant's plan to provide general public  
2 transportation with an emphasis on persons with  
3 disabilities and elderly and economically disadvantaged  
4 populations.

5 (2) The grant application must demonstrate the  
6 participant's plan for interagency coordination that, at a  
7 minimum, allows the participation of all State-funded and  
8 federally-funded agencies and programs with transportation  
9 needs in the proposed service area in the development of  
10 the applicant's public transportation program.

11 (3) Any participant serving a nonurbanized area that is  
12 not receiving Federal Section 5311 funding must meet the  
13 operating and safety compliance requirements as set forth  
14 in that federal program.

15 (4) The participant is required to hold public hearings  
16 to allow comment on the proposed service plan in all  
17 municipalities with populations of 1,500 inhabitants or  
18 more within the proposed service area.

19 (b) Service extensions by any participant after July 1,  
20 2005 by either annexation or intergovernmental agreement must  
21 meet the 4 requirements of subsection (a).

22 (c) In order to receive funding, the Department shall  
23 certify that the participant has met the requirements of this  
24 Section. Funding priority shall be given to service extension,  
25 multi-county, and multi-jurisdictional projects.

26 (d) The Department shall develop an annual application

1 process for existing or potential participants to request an  
2 initial appropriation or an appropriation exceeding the  
3 formula amount found in subsection (b-10) of Section 2-7 for  
4 funding service in new areas in the next fiscal year. The  
5 application shall include, but not be limited to, a description  
6 of the new service area, proposed service in the new area, and  
7 a budget for providing existing and new service. The Department  
8 shall review the application for reasonableness and compliance  
9 with the requirements of this Section, and, if it approves the  
10 application, shall recommend to the Governor an appropriation  
11 for the next fiscal year in an amount sufficient to provide 55%  
12 ~~65%~~ of projected eligible operating expenses associated with a  
13 new participant's service area or the portion of an existing  
14 participant's service area that has been expanded by annexation  
15 or intergovernmental agreement. The recommended appropriation  
16 for the next fiscal year may exceed the formula amount found in  
17 subsection (b-10) of Section 2-7.

18 (Source: P.A. 99-143, eff. 7-27-15.)

19 (30 ILCS 740/2-7) (from Ch. 111 2/3, par. 667)

20 Sec. 2-7. Quarterly reports; annual audit.

21 (a) Any Metro-East Transit District participant shall, no  
22 later than 60 days following the end of each quarter of any  
23 fiscal year, file with the Department on forms provided by the  
24 Department for that purpose, a report of the actual operating  
25 deficit experienced during that quarter. The Department shall,



1 upon receipt of the quarterly report, determine whether the  
2 operating deficits were incurred in conformity with the program  
3 of proposed expenditures approved by the Department pursuant to  
4 Section 2-11. Any Metro-East District may either monthly or  
5 quarterly for any fiscal year file a request for the  
6 participant's eligible share, as allocated in accordance with  
7 Section 2-6, of the amounts transferred into the Metro-East  
8 Public Transportation Fund.

9 (b) Each participant other than any Metro-East Transit  
10 District participant shall, 30 days before the end of each  
11 quarter, file with the Department on forms provided by the  
12 Department for such purposes a report of the projected eligible  
13 operating expenses to be incurred in the next quarter and 30  
14 days before the third and fourth quarters of any fiscal year a  
15 statement of actual eligible operating expenses incurred in the  
16 preceding quarters. Except as otherwise provided in subsection  
17 (b-5), within 45 days of receipt by the Department of such  
18 quarterly report, the Comptroller shall order paid and the  
19 Treasurer shall pay from the Downstate Public Transportation  
20 Fund to each participant an amount equal to one-third of such  
21 participant's eligible operating expenses; provided, however,  
22 that in Fiscal Year 1997, the amount paid to each participant  
23 from the Downstate Public Transportation Fund shall be an  
24 amount equal to 47% of such participant's eligible operating  
25 expenses and shall be increased to 49% in Fiscal Year 1998, 51%  
26 in Fiscal Year 1999, 53% in Fiscal Year 2000, 55% in Fiscal

1 Years 2001 through 2007, ~~and~~ 65% in Fiscal Years ~~Year~~ 2008  
2 through 2017, and 55% in Fiscal Year 2018 and thereafter;  
3 however, in any year that a participant receives funding under  
4 subsection (i) of Section 2705-305 of the Department of  
5 Transportation Law ~~(20 ILCS 2705/2705-305)~~, that participant  
6 shall be eligible only for assistance equal to the following  
7 percentage of its eligible operating expenses: 42% in Fiscal  
8 Year 1997, 44% in Fiscal Year 1998, 46% in Fiscal Year 1999,  
9 48% in Fiscal Year 2000, and 50% in Fiscal Year 2001 and  
10 thereafter. Any such payment for the third and fourth quarters  
11 of any fiscal year shall be adjusted to reflect actual eligible  
12 operating expenses for preceding quarters of such fiscal year.  
13 However, no participant shall receive an amount less than that  
14 which was received in the immediate prior year, provided in the  
15 event of a shortfall in the fund those participants receiving  
16 less than their full allocation pursuant to Section 2-6 of this  
17 Article shall be the first participants to receive an amount  
18 not less than that received in the immediate prior year.

19 (b-5) (Blank.)

20 (b-10) On July 1, 2008, each participant shall receive an  
21 appropriation in an amount equal to 65% of its fiscal year 2008  
22 eligible operating expenses adjusted by the annual 10% increase  
23 required by Section 2-2.04 of this Act. In no case shall any  
24 participant receive an appropriation that is less than its  
25 fiscal year 2008 appropriation. ~~Every fiscal year thereafter,~~  
26 ~~each participant's appropriation shall increase by 10% over the~~

1 ~~appropriation established for the preceding fiscal year as~~  
2 ~~required by Section 2-2.04 of this Act.~~

3 (b-15) Beginning on July 1, 2007, and for each fiscal year  
4 thereafter, each participant shall maintain a minimum local  
5 share contribution (from farebox and all other local revenues)  
6 equal to the actual amount provided in Fiscal Year 2006 or, for  
7 new recipients, an amount equivalent to the local share  
8 provided in the first year of participation. The local share  
9 contribution shall be reduced by an amount equal to the total  
10 amount of lost revenue for services provided under Section  
11 2-15.2 and Section 2-15.3 of this Act.

12 (b-20) Any participant in the Downstate Public  
13 Transportation Fund may use State operating assistance  
14 pursuant to this Section to provide transportation services  
15 within any county that is contiguous to its territorial  
16 boundaries as defined by the Department and subject to  
17 Departmental approval. Any such contiguous-area service  
18 provided by a participant after July 1, 2007 must meet the  
19 requirements of subsection (a) of Section 2-5.1.

20 (c) No later than 180 days following the last day of the  
21 Fiscal Year each participant shall provide the Department with  
22 an audit prepared by a Certified Public Accountant covering  
23 that Fiscal Year. For those participants other than a  
24 Metro-East Transit District, any discrepancy between the  
25 grants paid and the percentage of the eligible operating  
26 expenses provided for by paragraph (b) of this Section shall be

1 reconciled by appropriate payment or credit. In the case of any  
2 Metro-East Transit District, any amount of payments from the  
3 Metro-East Public Transportation Fund which exceed the  
4 eligible deficit of the participant shall be reconciled by  
5 appropriate payment or credit.

6 (Source: P.A. 94-70, eff. 6-22-05; 95-708, eff. 1-18-08;  
7 95-906, eff. 8-26-08.)

8 (30 ILCS 740/2-15) (from Ch. 111 2/3, par. 675.1)

9 Sec. 2-15. Residual fund balance.

10 (a) Except as otherwise provided in this Section, all funds  
11 which remain in the Downstate Public Transportation Fund or the  
12 Metro-East Public Transportation Fund after the payment of the  
13 fourth quarterly payment to participants other than Metro-East  
14 Transit District participants and the last monthly payment to  
15 Metro-East Transit participants in each fiscal year shall be  
16 transferred (i) to the General Revenue Fund through fiscal year  
17 2008, ~~and~~ (ii) to the Downstate Transit Improvement Fund for  
18 fiscal year 2009, and (iii) to the General Revenue Fund for  
19 fiscal year 2018 and each fiscal year thereafter. Transfers  
20 shall be made no later than 90 days following the end of such  
21 fiscal year. Beginning fiscal year 2010, all moneys each year  
22 in the Downstate Transit Improvement Fund, held solely for the  
23 benefit of the participants in the Downstate Public  
24 Transportation Fund and shall be appropriated to the Department  
25 to make competitive capital grants to the participants of the

1        respective funds. However, such amount as the Department  
2        determines to be necessary for (1) allocation to participants  
3        for the purposes of Section 2-7 for the first quarter of the  
4        succeeding fiscal year and (2) an amount equal to 2% of the  
5        total allocations to participants in the fiscal year just ended  
6        to be used for the purpose of audit adjustments shall be  
7        retained in such Funds to be used by the Department for such  
8        purposes.

9            (b) Notwithstanding any other provision of law, in addition  
10        to any other transfers that may be provided by law, on July 1,  
11        2011, or as soon thereafter as practical, the State Comptroller  
12        shall direct and the State Treasurer shall transfer the  
13        remaining balance from the Metro East Public Transportation  
14        Fund into the General Revenue Fund. Upon completion of the  
15        transfers, the Metro East Public Transportation Fund is  
16        dissolved, and any future deposits due to that Fund and any  
17        outstanding obligations or liabilities of that Fund pass to the  
18        General Revenue Fund.

19        (Source: P.A. 97-72, eff. 7-1-11.)

20            Section 5-40. The Illinois Income Tax Act is amended by  
21        changing Section 901 as follows:

22            (35 ILCS 5/901) (from Ch. 120, par. 9-901)

23            Sec. 901. Collection authority.

24            (a) In general.

1           The Department shall collect the taxes imposed by this Act.  
2           The Department shall collect certified past due child support  
3           amounts under Section 2505-650 of the Department of Revenue Law  
4           (20 ILCS 2505/2505-650). Except as provided in subsections (b),  
5           (c), (e), (f), (g), and (h) of this Section, money collected  
6           pursuant to subsections (a) and (b) of Section 201 of this Act  
7           shall be paid into the General Revenue Fund in the State  
8           treasury; money collected pursuant to subsections (c) and (d)  
9           of Section 201 of this Act shall be paid into the Personal  
10          Property Tax Replacement Fund, a special fund in the State  
11          Treasury; and money collected under Section 2505-650 of the  
12          Department of Revenue Law (20 ILCS 2505/2505-650) shall be paid  
13          into the Child Support Enforcement Trust Fund, a special fund  
14          outside the State Treasury, or to the State Disbursement Unit  
15          established under Section 10-26 of the Illinois Public Aid  
16          Code, as directed by the Department of Healthcare and Family  
17          Services.

18           (b) Local Government Distributive Fund.

19           Beginning August 1, 1969, and continuing through June 30,  
20           1994, the Treasurer shall transfer each month from the General  
21           Revenue Fund to a special fund in the State treasury, to be  
22           known as the "Local Government Distributive Fund", an amount  
23           equal to 1/12 of the net revenue realized from the tax imposed  
24           by subsections (a) and (b) of Section 201 of this Act during  
25           the preceding month. Beginning July 1, 1994, and continuing  
26           through June 30, 1995, the Treasurer shall transfer each month

1 from the General Revenue Fund to the Local Government  
2 Distributive Fund an amount equal to 1/11 of the net revenue  
3 realized from the tax imposed by subsections (a) and (b) of  
4 Section 201 of this Act during the preceding month. Beginning  
5 July 1, 1995 and continuing through January 31, 2011, the  
6 Treasurer shall transfer each month from the General Revenue  
7 Fund to the Local Government Distributive Fund an amount equal  
8 to the net of (i) 1/10 of the net revenue realized from the tax  
9 imposed by subsections (a) and (b) of Section 201 of the  
10 Illinois Income Tax Act during the preceding month (ii) minus,  
11 beginning July 1, 2003 and ending June 30, 2004, \$6,666,666,  
12 and beginning July 1, 2004, zero. Beginning February 1, 2011,  
13 and continuing through January 31, 2015, the Treasurer shall  
14 transfer each month from the General Revenue Fund to the Local  
15 Government Distributive Fund an amount equal to the sum of (i)  
16 6% (10% of the ratio of the 3% individual income tax rate prior  
17 to 2011 to the 5% individual income tax rate after 2010) of the  
18 net revenue realized from the tax imposed by subsections (a)  
19 and (b) of Section 201 of this Act upon individuals, trusts,  
20 and estates during the preceding month and (ii) 6.86% (10% of  
21 the ratio of the 4.8% corporate income tax rate prior to 2011  
22 to the 7% corporate income tax rate after 2010) of the net  
23 revenue realized from the tax imposed by subsections (a) and  
24 (b) of Section 201 of this Act upon corporations during the  
25 preceding month. Beginning February 1, 2015 and continuing  
26 through June 30, 2017 ~~January 31, 2025~~, the Treasurer shall

1 transfer each month from the General Revenue Fund to the Local  
2 Government Distributive Fund an amount equal to the sum of (i)  
3 8% (10% of the ratio of the 3% individual income tax rate prior  
4 to 2011 to the 3.75% individual income tax rate after 2014) of  
5 the net revenue realized from the tax imposed by subsections  
6 (a) and (b) of Section 201 of this Act upon individuals,  
7 trusts, and estates during the preceding month and (ii) 9.14%  
8 (10% of the ratio of the 4.8% corporate income tax rate prior  
9 to 2011 to the 5.25% corporate income tax rate after 2014) of  
10 the net revenue realized from the tax imposed by subsections  
11 (a) and (b) of Section 201 of this Act upon corporations during  
12 the preceding month. ~~Beginning February 1, 2025, the Treasurer~~  
13 ~~shall transfer each month from the General Revenue Fund to the~~  
14 ~~Local Government Distributive Fund an amount equal to the sum~~  
15 ~~of (i) 9.23% (10% of the ratio of the 3% individual income tax~~  
16 ~~rate prior to 2011 to the 3.25% individual income tax rate~~  
17 ~~after 2024) of the net revenue realized from the tax imposed by~~  
18 ~~subsections (a) and (b) of Section 201 of this Act upon~~  
19 ~~individuals, trusts, and estates during the preceding month and~~  
20 ~~(ii) 10% of the net revenue realized from the tax imposed by~~  
21 ~~subsections (a) and (b) of Section 201 of this Act upon~~  
22 ~~corporations during the preceding month.~~ Net revenue realized  
23 for a month shall be defined as the revenue from the tax  
24 imposed by subsections (a) and (b) of Section 201 of this Act  
25 which is deposited in the General Revenue Fund, the Education  
26 Assistance Fund, the Income Tax Surcharge Local Government



1 Distributive Fund, the Fund for the Advancement of Education,  
2 and the Commitment to Human Services Fund during the month  
3 minus the amount paid out of the General Revenue Fund in State  
4 warrants during that same month as refunds to taxpayers for  
5 overpayment of liability under the tax imposed by subsections  
6 (a) and (b) of Section 201 of this Act.

7 Beginning on August 26, 2014 (the effective date of Public  
8 Act 98-1052), the Comptroller shall perform the transfers  
9 required by this subsection (b) no later than 60 days after he  
10 or she receives the certification from the Treasurer as  
11 provided in Section 1 of the State Revenue Sharing Act.

12 Beginning July 1, 2017 through June 30, 2021, of the  
13 amounts collected pursuant to subsections (a) and (b) of  
14 Section 201 of this Act, minus deposits into the Income Tax  
15 Refund Fund, the Department shall deposit into the Local  
16 Government Distributive Fund the sum of (i) 5.45% (9.0% of the  
17 ratio of the 3% income tax rate imposed on individuals, trusts  
18 and estates prior to 2011 to the 4.95% individual income tax  
19 rate beginning in 2017) of the amount collected from the tax  
20 imposed by subsections (a) and (b) of Section 201 of this Act  
21 upon individuals, trusts and estates plus (ii) 6.17% (9.0% of  
22 the ratio of the 4.8% corporate income tax rate prior to 2011  
23 to the 7% corporate income tax rate beginning in 2017) of the  
24 amount collected from the tax imposed by subsections (a) and  
25 (b) of Section 201 of this Act upon corporations.

26 Beginning July 1, 2021 and thereafter, of the amounts

1 collected pursuant to subsections (a) and (b) of Section 201 of  
2 this Act, minus deposits into the Income Tax Refund Fund, the  
3 Department shall deposit into the Local Government  
4 Distributive Fund the sum of (i) 7.2% (9.0% of the ratio of the  
5 3% income tax rate imposed on individuals, trusts and estates  
6 prior to 2011 to the 3.75% individual income tax rate beginning  
7 in 2022) of the amount collected from the tax imposed by  
8 subsections (a) and (b) of Section 201 of this Act upon  
9 individuals, trusts and estates plus (ii) 8.3% (9.0% of the  
10 ratio of the 4.8% corporate income tax rate prior to 2011 to  
11 the 5.2% corporate income tax rate beginning in 2022) of the  
12 amount collected from the tax imposed by subsections (a) and  
13 (b) of Section 201 of this Act upon corporations.

14 (c) Deposits Into Income Tax Refund Fund.

15 (1) Beginning on January 1, 1989 and thereafter, the  
16 Department shall deposit a percentage of the amounts  
17 collected pursuant to subsections (a) and (b) (1), (2), and  
18 (3), of Section 201 of this Act into a fund in the State  
19 treasury known as the Income Tax Refund Fund. The  
20 Department shall deposit 6% of such amounts during the  
21 period beginning January 1, 1989 and ending on June 30,  
22 1989. Beginning with State fiscal year 1990 and for each  
23 fiscal year thereafter, the percentage deposited into the  
24 Income Tax Refund Fund during a fiscal year shall be the  
25 Annual Percentage. For fiscal years 1999 through 2001, the  
26 Annual Percentage shall be 7.1%. For fiscal year 2003, the

1 Annual Percentage shall be 8%. For fiscal year 2004, the  
2 Annual Percentage shall be 11.7%. Upon the effective date  
3 of this amendatory Act of the 93rd General Assembly, the  
4 Annual Percentage shall be 10% for fiscal year 2005. For  
5 fiscal year 2006, the Annual Percentage shall be 9.75%. For  
6 fiscal year 2007, the Annual Percentage shall be 9.75%. For  
7 fiscal year 2008, the Annual Percentage shall be 7.75%. For  
8 fiscal year 2009, the Annual Percentage shall be 9.75%. For  
9 fiscal year 2010, the Annual Percentage shall be 9.75%. For  
10 fiscal year 2011, the Annual Percentage shall be 8.75%. For  
11 fiscal year 2012, the Annual Percentage shall be 8.75%. For  
12 fiscal year 2013, the Annual Percentage shall be 9.75%. For  
13 fiscal year 2014, the Annual Percentage shall be 9.5%. For  
14 fiscal year 2015, the Annual Percentage shall be 10%. For  
15 fiscal year 2018, the Annual Percentage shall be 9.8%. For  
16 all other fiscal years, the Annual Percentage shall be  
17 calculated as a fraction, the numerator of which shall be  
18 the amount of refunds approved for payment by the  
19 Department during the preceding fiscal year as a result of  
20 overpayment of tax liability under subsections (a) and  
21 (b)(1), (2), and (3) of Section 201 of this Act plus the  
22 amount of such refunds remaining approved but unpaid at the  
23 end of the preceding fiscal year, minus the amounts  
24 transferred into the Income Tax Refund Fund from the  
25 Tobacco Settlement Recovery Fund, and the denominator of  
26 which shall be the amounts which will be collected pursuant

1 to subsections (a) and (b) (1), (2), and (3) of Section 201  
2 of this Act during the preceding fiscal year; except that  
3 in State fiscal year 2002, the Annual Percentage shall in  
4 no event exceed 7.6%. The Director of Revenue shall certify  
5 the Annual Percentage to the Comptroller on the last  
6 business day of the fiscal year immediately preceding the  
7 fiscal year for which it is to be effective.

8 (2) Beginning on January 1, 1989 and thereafter, the  
9 Department shall deposit a percentage of the amounts  
10 collected pursuant to subsections (a) and (b) (6), (7), and  
11 (8), (c) and (d) of Section 201 of this Act into a fund in  
12 the State treasury known as the Income Tax Refund Fund. The  
13 Department shall deposit 18% of such amounts during the  
14 period beginning January 1, 1989 and ending on June 30,  
15 1989. Beginning with State fiscal year 1990 and for each  
16 fiscal year thereafter, the percentage deposited into the  
17 Income Tax Refund Fund during a fiscal year shall be the  
18 Annual Percentage. For fiscal years 1999, 2000, and 2001,  
19 the Annual Percentage shall be 19%. For fiscal year 2003,  
20 the Annual Percentage shall be 27%. For fiscal year 2004,  
21 the Annual Percentage shall be 32%. Upon the effective date  
22 of this amendatory Act of the 93rd General Assembly, the  
23 Annual Percentage shall be 24% for fiscal year 2005. For  
24 fiscal year 2006, the Annual Percentage shall be 20%. For  
25 fiscal year 2007, the Annual Percentage shall be 17.5%. For  
26 fiscal year 2008, the Annual Percentage shall be 15.5%. For

1 fiscal year 2009, the Annual Percentage shall be 17.5%. For  
2 fiscal year 2010, the Annual Percentage shall be 17.5%. For  
3 fiscal year 2011, the Annual Percentage shall be 17.5%. For  
4 fiscal year 2012, the Annual Percentage shall be 17.5%. For  
5 fiscal year 2013, the Annual Percentage shall be 14%. For  
6 fiscal year 2014, the Annual Percentage shall be 13.4%. For  
7 fiscal year 2015, the Annual Percentage shall be 14%. For  
8 fiscal year 2018, the Annual Percentage shall be 17.5%. For  
9 all other fiscal years, the Annual Percentage shall be  
10 calculated as a fraction, the numerator of which shall be  
11 the amount of refunds approved for payment by the  
12 Department during the preceding fiscal year as a result of  
13 overpayment of tax liability under subsections (a) and  
14 (b) (6), (7), and (8), (c) and (d) of Section 201 of this  
15 Act plus the amount of such refunds remaining approved but  
16 unpaid at the end of the preceding fiscal year, and the  
17 denominator of which shall be the amounts which will be  
18 collected pursuant to subsections (a) and (b) (6), (7), and  
19 (8), (c) and (d) of Section 201 of this Act during the  
20 preceding fiscal year; except that in State fiscal year  
21 2002, the Annual Percentage shall in no event exceed 23%.  
22 The Director of Revenue shall certify the Annual Percentage  
23 to the Comptroller on the last business day of the fiscal  
24 year immediately preceding the fiscal year for which it is  
25 to be effective.

26 (3) The Comptroller shall order transferred and the

1           Treasurer shall transfer from the Tobacco Settlement  
2           Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000  
3           in January, 2001, (ii) \$35,000,000 in January, 2002, and  
4           (iii) \$35,000,000 in January, 2003.

5           (d) Expenditures from Income Tax Refund Fund.

6           (1) Beginning January 1, 1989, money in the Income Tax  
7           Refund Fund shall be expended exclusively for the purpose  
8           of paying refunds resulting from overpayment of tax  
9           liability under Section 201 of this Act, for paying rebates  
10          under Section 208.1 in the event that the amounts in the  
11          Homeowners' Tax Relief Fund are insufficient for that  
12          purpose, and for making transfers pursuant to this  
13          subsection (d).

14          (2) The Director shall order payment of refunds  
15          resulting from overpayment of tax liability under Section  
16          201 of this Act from the Income Tax Refund Fund only to the  
17          extent that amounts collected pursuant to Section 201 of  
18          this Act and transfers pursuant to this subsection (d) and  
19          item (3) of subsection (c) have been deposited and retained  
20          in the Fund.

21          (3) As soon as possible after the end of each fiscal  
22          year, the Director shall order transferred and the State  
23          Treasurer and State Comptroller shall transfer from the  
24          Income Tax Refund Fund to the Personal Property Tax  
25          Replacement Fund an amount, certified by the Director to  
26          the Comptroller, equal to the excess of the amount

1 collected pursuant to subsections (c) and (d) of Section  
2 201 of this Act deposited into the Income Tax Refund Fund  
3 during the fiscal year over the amount of refunds resulting  
4 from overpayment of tax liability under subsections (c) and  
5 (d) of Section 201 of this Act paid from the Income Tax  
6 Refund Fund during the fiscal year.

7 (4) As soon as possible after the end of each fiscal  
8 year, the Director shall order transferred and the State  
9 Treasurer and State Comptroller shall transfer from the  
10 Personal Property Tax Replacement Fund to the Income Tax  
11 Refund Fund an amount, certified by the Director to the  
12 Comptroller, equal to the excess of the amount of refunds  
13 resulting from overpayment of tax liability under  
14 subsections (c) and (d) of Section 201 of this Act paid  
15 from the Income Tax Refund Fund during the fiscal year over  
16 the amount collected pursuant to subsections (c) and (d) of  
17 Section 201 of this Act deposited into the Income Tax  
18 Refund Fund during the fiscal year.

19 (4.5) As soon as possible after the end of fiscal year  
20 1999 and of each fiscal year thereafter, the Director shall  
21 order transferred and the State Treasurer and State  
22 Comptroller shall transfer from the Income Tax Refund Fund  
23 to the General Revenue Fund any surplus remaining in the  
24 Income Tax Refund Fund as of the end of such fiscal year;  
25 excluding for fiscal years 2000, 2001, and 2002 amounts  
26 attributable to transfers under item (3) of subsection (c)

1 less refunds resulting from the earned income tax credit.

2 (5) This Act shall constitute an irrevocable and  
3 continuing appropriation from the Income Tax Refund Fund  
4 for the purpose of paying refunds upon the order of the  
5 Director in accordance with the provisions of this Section.

6 (e) Deposits into the Education Assistance Fund and the  
7 Income Tax Surcharge Local Government Distributive Fund.

8 On July 1, 1991, and thereafter, of the amounts collected  
9 pursuant to subsections (a) and (b) of Section 201 of this Act,  
10 minus deposits into the Income Tax Refund Fund, the Department  
11 shall deposit 7.3% into the Education Assistance Fund in the  
12 State Treasury. Beginning July 1, 1991, and continuing through  
13 January 31, 1993, of the amounts collected pursuant to  
14 subsections (a) and (b) of Section 201 of the Illinois Income  
15 Tax Act, minus deposits into the Income Tax Refund Fund, the  
16 Department shall deposit 3.0% into the Income Tax Surcharge  
17 Local Government Distributive Fund in the State Treasury.  
18 Beginning February 1, 1993 and continuing through June 30,  
19 1993, of the amounts collected pursuant to subsections (a) and  
20 (b) of Section 201 of the Illinois Income Tax Act, minus  
21 deposits into the Income Tax Refund Fund, the Department shall  
22 deposit 4.4% into the Income Tax Surcharge Local Government  
23 Distributive Fund in the State Treasury. Beginning July 1,  
24 1993, and continuing through June 30, 1994, of the amounts  
25 collected under subsections (a) and (b) of Section 201 of this  
26 Act, minus deposits into the Income Tax Refund Fund, the



1 Department shall deposit 1.475% into the Income Tax Surcharge  
2 Local Government Distributive Fund in the State Treasury.

3 (f) Deposits into the Fund for the Advancement of  
4 Education. Beginning February 1, 2015, the Department shall  
5 deposit the following portions of the revenue realized from the  
6 tax imposed upon individuals, trusts, and estates by  
7 subsections (a) and (b) of Section 201 of this Act during the  
8 preceding month, minus deposits into the Income Tax Refund  
9 Fund, into the Fund for the Advancement of Education:

10 (1) beginning February 1, 2015, and prior to February  
11 1, 2025, 1/30; and

12 (2) beginning February 1, 2025, 1/26.

13 If the rate of tax imposed by subsection (a) and (b) of  
14 Section 201 is reduced pursuant to Section 201.5 of this Act,  
15 the Department shall not make the deposits required by this  
16 subsection (f) on or after the effective date of the reduction.

17 (g) Deposits into the Commitment to Human Services Fund.  
18 Beginning February 1, 2015, the Department shall deposit the  
19 following portions of the revenue realized from the tax imposed  
20 upon individuals, trusts, and estates by subsections (a) and  
21 (b) of Section 201 of this Act during the preceding month,  
22 minus deposits into the Income Tax Refund Fund, into the  
23 Commitment to Human Services Fund:

24 (1) beginning February 1, 2015, and prior to February  
25 1, 2025, 1/30; and

26 (2) beginning February 1, 2025, 1/26.

1           If the rate of tax imposed by subsection (a) and (b) of  
2 Section 201 is reduced pursuant to Section 201.5 of this Act,  
3 the Department shall not make the deposits required by this  
4 subsection (g) on or after the effective date of the reduction.

5           (h) Deposits into the Tax Compliance and Administration  
6 Fund. Beginning on the first day of the first calendar month to  
7 occur on or after August 26, 2014 (the effective date of Public  
8 Act 98-1098), each month the Department shall pay into the Tax  
9 Compliance and Administration Fund, to be used, subject to  
10 appropriation, to fund additional auditors and compliance  
11 personnel at the Department, an amount equal to 1/12 of 5% of  
12 the cash receipts collected during the preceding fiscal year by  
13 the Audit Bureau of the Department from the tax imposed by  
14 subsections (a), (b), (c), and (d) of Section 201 of this Act,  
15 net of deposits into the Income Tax Refund Fund made from those  
16 cash receipts.

17           (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14;  
18 98-1052, eff. 8-26-14; 98-1098, eff. 8-26-14; 99-78, eff.  
19 7-20-15.)

20           Section 5-45. The School Code is amended by changing  
21 Section 18-8.05 as follows:

22           (105 ILCS 5/18-8.05)

23           Sec. 18-8.05. Basis for apportionment of general State  
24 financial aid and supplemental general State aid to the common

1 schools for the 1998-1999 and subsequent school years.

2 (A) General Provisions.

3 (1) The provisions of this Section apply to the 1998-1999  
4 and subsequent school years. The system of general State  
5 financial aid provided for in this Section is designed to  
6 assure that, through a combination of State financial aid and  
7 required local resources, the financial support provided each  
8 pupil in Average Daily Attendance equals or exceeds a  
9 prescribed per pupil Foundation Level. This formula approach  
10 imputes a level of per pupil Available Local Resources and  
11 provides for the basis to calculate a per pupil level of  
12 general State financial aid that, when added to Available Local  
13 Resources, equals or exceeds the Foundation Level. The amount  
14 of per pupil general State financial aid for school districts,  
15 in general, varies in inverse relation to Available Local  
16 Resources. Per pupil amounts are based upon each school  
17 district's Average Daily Attendance as that term is defined in  
18 this Section.

19 (2) In addition to general State financial aid, school  
20 districts with specified levels or concentrations of pupils  
21 from low income households are eligible to receive supplemental  
22 general State financial aid grants as provided pursuant to  
23 subsection (H). The supplemental State aid grants provided for  
24 school districts under subsection (H) shall be appropriated for  
25 distribution to school districts as part of the same line item

1 in which the general State financial aid of school districts is  
2 appropriated under this Section.

3 (3) To receive financial assistance under this Section,  
4 school districts are required to file claims with the State  
5 Board of Education, subject to the following requirements:

6 (a) Any school district which fails for any given  
7 school year to maintain school as required by law, or to  
8 maintain a recognized school is not eligible to file for  
9 such school year any claim upon the Common School Fund. In  
10 case of nonrecognition of one or more attendance centers in  
11 a school district otherwise operating recognized schools,  
12 the claim of the district shall be reduced in the  
13 proportion which the Average Daily Attendance in the  
14 attendance center or centers bear to the Average Daily  
15 Attendance in the school district. A "recognized school"  
16 means any public school which meets the standards as  
17 established for recognition by the State Board of  
18 Education. A school district or attendance center not  
19 having recognition status at the end of a school term is  
20 entitled to receive State aid payments due upon a legal  
21 claim which was filed while it was recognized.

22 (b) School district claims filed under this Section are  
23 subject to Sections 18-9 and 18-12, except as otherwise  
24 provided in this Section.

25 (c) If a school district operates a full year school  
26 under Section 10-19.1, the general State aid to the school

1 district shall be determined by the State Board of  
2 Education in accordance with this Section as near as may be  
3 applicable.

4 (d) (Blank).

5 (4) Except as provided in subsections (H) and (L), the  
6 board of any district receiving any of the grants provided for  
7 in this Section may apply those funds to any fund so received  
8 for which that board is authorized to make expenditures by law.

9 School districts are not required to exert a minimum  
10 Operating Tax Rate in order to qualify for assistance under  
11 this Section.

12 (5) As used in this Section the following terms, when  
13 capitalized, shall have the meaning ascribed herein:

14 (a) "Average Daily Attendance": A count of pupil  
15 attendance in school, averaged as provided for in  
16 subsection (C) and utilized in deriving per pupil financial  
17 support levels.

18 (b) "Available Local Resources": A computation of  
19 local financial support, calculated on the basis of Average  
20 Daily Attendance and derived as provided pursuant to  
21 subsection (D).

22 (c) "Corporate Personal Property Replacement Taxes":  
23 Funds paid to local school districts pursuant to "An Act in  
24 relation to the abolition of ad valorem personal property  
25 tax and the replacement of revenues lost thereby, and  
26 amending and repealing certain Acts and parts of Acts in

1 connection therewith", certified August 14, 1979, as  
2 amended (Public Act 81-1st S.S.-1).

3 (d) "Foundation Level": A prescribed level of per pupil  
4 financial support as provided for in subsection (B).

5 (e) "Operating Tax Rate": All school district property  
6 taxes extended for all purposes, except Bond and Interest,  
7 Summer School, Rent, Capital Improvement, and Vocational  
8 Education Building purposes.

9 (B) Foundation Level.

10 (1) The Foundation Level is a figure established by the  
11 State representing the minimum level of per pupil financial  
12 support that should be available to provide for the basic  
13 education of each pupil in Average Daily Attendance. As set  
14 forth in this Section, each school district is assumed to exert  
15 a sufficient local taxing effort such that, in combination with  
16 the aggregate of general State financial aid provided the  
17 district, an aggregate of State and local resources are  
18 available to meet the basic education needs of pupils in the  
19 district.

20 (2) For the 1998-1999 school year, the Foundation Level of  
21 support is \$4,225. For the 1999-2000 school year, the  
22 Foundation Level of support is \$4,325. For the 2000-2001 school  
23 year, the Foundation Level of support is \$4,425. For the  
24 2001-2002 school year and 2002-2003 school year, the Foundation  
25 Level of support is \$4,560. For the 2003-2004 school year, the

1 Foundation Level of support is \$4,810. For the 2004-2005 school  
2 year, the Foundation Level of support is \$4,964. For the  
3 2005-2006 school year, the Foundation Level of support is  
4 \$5,164. For the 2006-2007 school year, the Foundation Level of  
5 support is \$5,334. For the 2007-2008 school year, the  
6 Foundation Level of support is \$5,734. For the 2008-2009 school  
7 year, the Foundation Level of support is \$5,959.

8 (3) For the 2009-2010 school year and each school year  
9 thereafter, the Foundation Level of support is \$6,119 or such  
10 greater amount as may be established by law by the General  
11 Assembly.

12 (C) Average Daily Attendance.

13 (1) For purposes of calculating general State aid pursuant  
14 to subsection (E), an Average Daily Attendance figure shall be  
15 utilized. The Average Daily Attendance figure for formula  
16 calculation purposes shall be the monthly average of the actual  
17 number of pupils in attendance of each school district, as  
18 further averaged for the best 3 months of pupil attendance for  
19 each school district. In compiling the figures for the number  
20 of pupils in attendance, school districts and the State Board  
21 of Education shall, for purposes of general State aid funding,  
22 conform attendance figures to the requirements of subsection  
23 (F).

24 (2) The Average Daily Attendance figures utilized in  
25 subsection (E) shall be the requisite attendance data for the

1 school year immediately preceding the school year for which  
2 general State aid is being calculated or the average of the  
3 attendance data for the 3 preceding school years, whichever is  
4 greater. The Average Daily Attendance figures utilized in  
5 subsection (H) shall be the requisite attendance data for the  
6 school year immediately preceding the school year for which  
7 general State aid is being calculated.

8 (D) Available Local Resources.

9 (1) For purposes of calculating general State aid pursuant  
10 to subsection (E), a representation of Available Local  
11 Resources per pupil, as that term is defined and determined in  
12 this subsection, shall be utilized. Available Local Resources  
13 per pupil shall include a calculated dollar amount representing  
14 local school district revenues from local property taxes and  
15 from Corporate Personal Property Replacement Taxes, expressed  
16 on the basis of pupils in Average Daily Attendance. Calculation  
17 of Available Local Resources shall exclude any tax amnesty  
18 funds received as a result of Public Act 93-26.

19 (2) In determining a school district's revenue from local  
20 property taxes, the State Board of Education shall utilize the  
21 equalized assessed valuation of all taxable property of each  
22 school district as of September 30 of the previous year. The  
23 equalized assessed valuation utilized shall be obtained and  
24 determined as provided in subsection (G).

25 (3) For school districts maintaining grades kindergarten



1 through 12, local property tax revenues per pupil shall be  
2 calculated as the product of the applicable equalized assessed  
3 valuation for the district multiplied by 3.00%, and divided by  
4 the district's Average Daily Attendance figure. For school  
5 districts maintaining grades kindergarten through 8, local  
6 property tax revenues per pupil shall be calculated as the  
7 product of the applicable equalized assessed valuation for the  
8 district multiplied by 2.30%, and divided by the district's  
9 Average Daily Attendance figure. For school districts  
10 maintaining grades 9 through 12, local property tax revenues  
11 per pupil shall be the applicable equalized assessed valuation  
12 of the district multiplied by 1.05%, and divided by the  
13 district's Average Daily Attendance figure.

14 For partial elementary unit districts created pursuant to  
15 Article 11E of this Code, local property tax revenues per pupil  
16 shall be calculated as the product of the equalized assessed  
17 valuation for property within the partial elementary unit  
18 district for elementary purposes, as defined in Article 11E of  
19 this Code, multiplied by 2.06% and divided by the district's  
20 Average Daily Attendance figure, plus the product of the  
21 equalized assessed valuation for property within the partial  
22 elementary unit district for high school purposes, as defined  
23 in Article 11E of this Code, multiplied by 0.94% and divided by  
24 the district's Average Daily Attendance figure.

25 (4) The Corporate Personal Property Replacement Taxes paid  
26 to each school district during the calendar year one year

1 before the calendar year in which a school year begins, divided  
2 by the Average Daily Attendance figure for that district, shall  
3 be added to the local property tax revenues per pupil as  
4 derived by the application of the immediately preceding  
5 paragraph (3). The sum of these per pupil figures for each  
6 school district shall constitute Available Local Resources as  
7 that term is utilized in subsection (E) in the calculation of  
8 general State aid.

9 (E) Computation of General State Aid.

10 (1) For each school year, the amount of general State aid  
11 allotted to a school district shall be computed by the State  
12 Board of Education as provided in this subsection.

13 (2) For any school district for which Available Local  
14 Resources per pupil is less than the product of 0.93 times the  
15 Foundation Level, general State aid for that district shall be  
16 calculated as an amount equal to the Foundation Level minus  
17 Available Local Resources, multiplied by the Average Daily  
18 Attendance of the school district.

19 (3) For any school district for which Available Local  
20 Resources per pupil is equal to or greater than the product of  
21 0.93 times the Foundation Level and less than the product of  
22 1.75 times the Foundation Level, the general State aid per  
23 pupil shall be a decimal proportion of the Foundation Level  
24 derived using a linear algorithm. Under this linear algorithm,  
25 the calculated general State aid per pupil shall decline in

1 direct linear fashion from 0.07 times the Foundation Level for  
2 a school district with Available Local Resources equal to the  
3 product of 0.93 times the Foundation Level, to 0.05 times the  
4 Foundation Level for a school district with Available Local  
5 Resources equal to the product of 1.75 times the Foundation  
6 Level. The allocation of general State aid for school districts  
7 subject to this paragraph 3 shall be the calculated general  
8 State aid per pupil figure multiplied by the Average Daily  
9 Attendance of the school district.

10 (4) For any school district for which Available Local  
11 Resources per pupil equals or exceeds the product of 1.75 times  
12 the Foundation Level, the general State aid for the school  
13 district shall be calculated as the product of \$218 multiplied  
14 by the Average Daily Attendance of the school district.

15 (5) The amount of general State aid allocated to a school  
16 district for the 1999-2000 school year meeting the requirements  
17 set forth in paragraph (4) of subsection (G) shall be increased  
18 by an amount equal to the general State aid that would have  
19 been received by the district for the 1998-1999 school year by  
20 utilizing the Extension Limitation Equalized Assessed  
21 Valuation as calculated in paragraph (4) of subsection (G) less  
22 the general State aid allotted for the 1998-1999 school year.  
23 This amount shall be deemed a one time increase, and shall not  
24 affect any future general State aid allocations.

25 (F) Compilation of Average Daily Attendance.

1           (1) Each school district shall, by July 1 of each year,  
2 submit to the State Board of Education, on forms prescribed by  
3 the State Board of Education, attendance figures for the school  
4 year that began in the preceding calendar year. The attendance  
5 information so transmitted shall identify the average daily  
6 attendance figures for each month of the school year. Beginning  
7 with the general State aid claim form for the 2002-2003 school  
8 year, districts shall calculate Average Daily Attendance as  
9 provided in subdivisions (a), (b), and (c) of this paragraph  
10 (1).

11           (a) In districts that do not hold year-round classes,  
12 days of attendance in August shall be added to the month of  
13 September and any days of attendance in June shall be added  
14 to the month of May.

15           (b) In districts in which all buildings hold year-round  
16 classes, days of attendance in July and August shall be  
17 added to the month of September and any days of attendance  
18 in June shall be added to the month of May.

19           (c) In districts in which some buildings, but not all,  
20 hold year-round classes, for the non-year-round buildings,  
21 days of attendance in August shall be added to the month of  
22 September and any days of attendance in June shall be added  
23 to the month of May. The average daily attendance for the  
24 year-round buildings shall be computed as provided in  
25 subdivision (b) of this paragraph (1). To calculate the  
26 Average Daily Attendance for the district, the average

1           daily attendance for the year-round buildings shall be  
2           multiplied by the days in session for the non-year-round  
3           buildings for each month and added to the monthly  
4           attendance of the non-year-round buildings.

5           Except as otherwise provided in this Section, days of  
6           attendance by pupils shall be counted only for sessions of not  
7           less than 5 clock hours of school work per day under direct  
8           supervision of: (i) teachers, or (ii) non-teaching personnel or  
9           volunteer personnel when engaging in non-teaching duties and  
10          supervising in those instances specified in subsection (a) of  
11          Section 10-22.34 and paragraph 10 of Section 34-18, with pupils  
12          of legal school age and in kindergarten and grades 1 through  
13          12. Days of attendance by pupils through verified participation  
14          in an e-learning program approved by the State Board of  
15          Education under Section 10-20.56 of the Code shall be  
16          considered as full days of attendance for purposes of this  
17          Section.

18          Days of attendance by tuition pupils shall be accredited  
19          only to the districts that pay the tuition to a recognized  
20          school.

21          (2) Days of attendance by pupils of less than 5 clock hours  
22          of school shall be subject to the following provisions in the  
23          compilation of Average Daily Attendance.

24                 (a) Pupils regularly enrolled in a public school for  
25                 only a part of the school day may be counted on the basis  
26                 of 1/6 day for every class hour of instruction of 40

1 minutes or more attended pursuant to such enrollment,  
2 unless a pupil is enrolled in a block-schedule format of 80  
3 minutes or more of instruction, in which case the pupil may  
4 be counted on the basis of the proportion of minutes of  
5 school work completed each day to the minimum number of  
6 minutes that school work is required to be held that day.

7 (b) (Blank).

8 (c) A session of 4 or more clock hours may be counted  
9 as a day of attendance upon certification by the regional  
10 superintendent, and approved by the State Superintendent  
11 of Education to the extent that the district has been  
12 forced to use daily multiple sessions.

13 (d) A session of 3 or more clock hours may be counted  
14 as a day of attendance (1) when the remainder of the school  
15 day or at least 2 hours in the evening of that day is  
16 utilized for an in-service training program for teachers,  
17 up to a maximum of 5 days per school year, provided a  
18 district conducts an in-service training program for  
19 teachers in accordance with Section 10-22.39 of this Code;  
20 or, in lieu of 4 such days, 2 full days may be used, in  
21 which event each such day may be counted as a day required  
22 for a legal school calendar pursuant to Section 10-19 of  
23 this Code; (1.5) when, of the 5 days allowed under item  
24 (1), a maximum of 4 days are used for parent-teacher  
25 conferences, or, in lieu of 4 such days, 2 full days are  
26 used, in which case each such day may be counted as a

1 calendar day required under Section 10-19 of this Code,  
2 provided that the full-day, parent-teacher conference  
3 consists of (i) a minimum of 5 clock hours of  
4 parent-teacher conferences, (ii) both a minimum of 2 clock  
5 hours of parent-teacher conferences held in the evening  
6 following a full day of student attendance, as specified in  
7 subsection (F)(1)(c), and a minimum of 3 clock hours of  
8 parent-teacher conferences held on the day immediately  
9 following evening parent-teacher conferences, or (iii)  
10 multiple parent-teacher conferences held in the evenings  
11 following full days of student attendance, as specified in  
12 subsection (F)(1)(c), in which the time used for the  
13 parent-teacher conferences is equivalent to a minimum of 5  
14 clock hours; and (2) when days in addition to those  
15 provided in items (1) and (1.5) are scheduled by a school  
16 pursuant to its school improvement plan adopted under  
17 Article 34 or its revised or amended school improvement  
18 plan adopted under Article 2, provided that (i) such  
19 sessions of 3 or more clock hours are scheduled to occur at  
20 regular intervals, (ii) the remainder of the school days in  
21 which such sessions occur are utilized for in-service  
22 training programs or other staff development activities  
23 for teachers, and (iii) a sufficient number of minutes of  
24 school work under the direct supervision of teachers are  
25 added to the school days between such regularly scheduled  
26 sessions to accumulate not less than the number of minutes

1 by which such sessions of 3 or more clock hours fall short  
2 of 5 clock hours. Any full days used for the purposes of  
3 this paragraph shall not be considered for computing  
4 average daily attendance. Days scheduled for in-service  
5 training programs, staff development activities, or  
6 parent-teacher conferences may be scheduled separately for  
7 different grade levels and different attendance centers of  
8 the district.

9 (e) A session of not less than one clock hour of  
10 teaching hospitalized or homebound pupils on-site or by  
11 telephone to the classroom may be counted as 1/2 day of  
12 attendance, however these pupils must receive 4 or more  
13 clock hours of instruction to be counted for a full day of  
14 attendance.

15 (f) A session of at least 4 clock hours may be counted  
16 as a day of attendance for first grade pupils, and pupils  
17 in full day kindergartens, and a session of 2 or more hours  
18 may be counted as 1/2 day of attendance by pupils in  
19 kindergartens which provide only 1/2 day of attendance.

20 (g) For children with disabilities who are below the  
21 age of 6 years and who cannot attend 2 or more clock hours  
22 because of their disability or immaturity, a session of not  
23 less than one clock hour may be counted as 1/2 day of  
24 attendance; however for such children whose educational  
25 needs so require a session of 4 or more clock hours may be  
26 counted as a full day of attendance.



1           (h) A recognized kindergarten which provides for only  
2           1/2 day of attendance by each pupil shall not have more  
3           than 1/2 day of attendance counted in any one day. However,  
4           kindergartens may count 2 1/2 days of attendance in any 5  
5           consecutive school days. When a pupil attends such a  
6           kindergarten for 2 half days on any one school day, the  
7           pupil shall have the following day as a day absent from  
8           school, unless the school district obtains permission in  
9           writing from the State Superintendent of Education.  
10          Attendance at kindergartens which provide for a full day of  
11          attendance by each pupil shall be counted the same as  
12          attendance by first grade pupils. Only the first year of  
13          attendance in one kindergarten shall be counted, except in  
14          case of children who entered the kindergarten in their  
15          fifth year whose educational development requires a second  
16          year of kindergarten as determined under the rules and  
17          regulations of the State Board of Education.

18          (i) On the days when the assessment that includes a  
19          college and career ready determination is administered  
20          under subsection (c) of Section 2-3.64a-5 of this Code, the  
21          day of attendance for a pupil whose school day must be  
22          shortened to accommodate required testing procedures may  
23          be less than 5 clock hours and shall be counted towards the  
24          176 days of actual pupil attendance required under Section  
25          10-19 of this Code, provided that a sufficient number of  
26          minutes of school work in excess of 5 clock hours are first

1 completed on other school days to compensate for the loss  
2 of school work on the examination days.

3 (j) Pupils enrolled in a remote educational program  
4 established under Section 10-29 of this Code may be counted  
5 on the basis of one-fifth day of attendance for every clock  
6 hour of instruction attended in the remote educational  
7 program, provided that, in any month, the school district  
8 may not claim for a student enrolled in a remote  
9 educational program more days of attendance than the  
10 maximum number of days of attendance the district can claim  
11 (i) for students enrolled in a building holding year-round  
12 classes if the student is classified as participating in  
13 the remote educational program on a year-round schedule or  
14 (ii) for students enrolled in a building not holding  
15 year-round classes if the student is not classified as  
16 participating in the remote educational program on a  
17 year-round schedule.

18 (G) Equalized Assessed Valuation Data.

19 (1) For purposes of the calculation of Available Local  
20 Resources required pursuant to subsection (D), the State Board  
21 of Education shall secure from the Department of Revenue the  
22 value as equalized or assessed by the Department of Revenue of  
23 all taxable property of every school district, together with  
24 (i) the applicable tax rate used in extending taxes for the  
25 funds of the district as of September 30 of the previous year

1 and (ii) the limiting rate for all school districts subject to  
2 property tax extension limitations as imposed under the  
3 Property Tax Extension Limitation Law.

4 The Department of Revenue shall add to the equalized  
5 assessed value of all taxable property of each school district  
6 situated entirely or partially within a county that is or was  
7 subject to the provisions of Section 15-176 or 15-177 of the  
8 Property Tax Code (a) an amount equal to the total amount by  
9 which the homestead exemption allowed under Section 15-176 or  
10 15-177 of the Property Tax Code for real property situated in  
11 that school district exceeds the total amount that would have  
12 been allowed in that school district if the maximum reduction  
13 under Section 15-176 was (i) \$4,500 in Cook County or \$3,500 in  
14 all other counties in tax year 2003 or (ii) \$5,000 in all  
15 counties in tax year 2004 and thereafter and (b) an amount  
16 equal to the aggregate amount for the taxable year of all  
17 additional exemptions under Section 15-175 of the Property Tax  
18 Code for owners with a household income of \$30,000 or less. The  
19 county clerk of any county that is or was subject to the  
20 provisions of Section 15-176 or 15-177 of the Property Tax Code  
21 shall annually calculate and certify to the Department of  
22 Revenue for each school district all homestead exemption  
23 amounts under Section 15-176 or 15-177 of the Property Tax Code  
24 and all amounts of additional exemptions under Section 15-175  
25 of the Property Tax Code for owners with a household income of  
26 \$30,000 or less. It is the intent of this paragraph that if the

1 general homestead exemption for a parcel of property is  
2 determined under Section 15-176 or 15-177 of the Property Tax  
3 Code rather than Section 15-175, then the calculation of  
4 Available Local Resources shall not be affected by the  
5 difference, if any, between the amount of the general homestead  
6 exemption allowed for that parcel of property under Section  
7 15-176 or 15-177 of the Property Tax Code and the amount that  
8 would have been allowed had the general homestead exemption for  
9 that parcel of property been determined under Section 15-175 of  
10 the Property Tax Code. It is further the intent of this  
11 paragraph that if additional exemptions are allowed under  
12 Section 15-175 of the Property Tax Code for owners with a  
13 household income of less than \$30,000, then the calculation of  
14 Available Local Resources shall not be affected by the  
15 difference, if any, because of those additional exemptions.

16 This equalized assessed valuation, as adjusted further by  
17 the requirements of this subsection, shall be utilized in the  
18 calculation of Available Local Resources.

19 (2) The equalized assessed valuation in paragraph (1) shall  
20 be adjusted, as applicable, in the following manner:

21 (a) For the purposes of calculating State aid under  
22 this Section, with respect to any part of a school district  
23 within a redevelopment project area in respect to which a  
24 municipality has adopted tax increment allocation  
25 financing pursuant to the Tax Increment Allocation  
26 Redevelopment Act, Sections 11-74.4-1 through 11-74.4-11

1 of the Illinois Municipal Code or the Industrial Jobs  
2 Recovery Law, Sections 11-74.6-1 through 11-74.6-50 of the  
3 Illinois Municipal Code, no part of the current equalized  
4 assessed valuation of real property located in any such  
5 project area which is attributable to an increase above the  
6 total initial equalized assessed valuation of such  
7 property shall be used as part of the equalized assessed  
8 valuation of the district, until such time as all  
9 redevelopment project costs have been paid, as provided in  
10 Section 11-74.4-8 of the Tax Increment Allocation  
11 Redevelopment Act or in Section 11-74.6-35 of the  
12 Industrial Jobs Recovery Law. For the purpose of the  
13 equalized assessed valuation of the district, the total  
14 initial equalized assessed valuation or the current  
15 equalized assessed valuation, whichever is lower, shall be  
16 used until such time as all redevelopment project costs  
17 have been paid.

18 (b) The real property equalized assessed valuation for  
19 a school district shall be adjusted by subtracting from the  
20 real property value as equalized or assessed by the  
21 Department of Revenue for the district an amount computed  
22 by dividing the amount of any abatement of taxes under  
23 Section 18-170 of the Property Tax Code by 3.00% for a  
24 district maintaining grades kindergarten through 12, by  
25 2.30% for a district maintaining grades kindergarten  
26 through 8, or by 1.05% for a district maintaining grades 9

1 through 12 and adjusted by an amount computed by dividing  
2 the amount of any abatement of taxes under subsection (a)  
3 of Section 18-165 of the Property Tax Code by the same  
4 percentage rates for district type as specified in this  
5 subparagraph (b).

6 (3) For the 1999-2000 school year and each school year  
7 thereafter, if a school district meets all of the criteria of  
8 this subsection (G) (3), the school district's Available Local  
9 Resources shall be calculated under subsection (D) using the  
10 district's Extension Limitation Equalized Assessed Valuation  
11 as calculated under this subsection (G) (3).

12 For purposes of this subsection (G) (3) the following terms  
13 shall have the following meanings:

14 "Budget Year": The school year for which general State  
15 aid is calculated and awarded under subsection (E).

16 "Base Tax Year": The property tax levy year used to  
17 calculate the Budget Year allocation of general State aid.

18 "Preceding Tax Year": The property tax levy year  
19 immediately preceding the Base Tax Year.

20 "Base Tax Year's Tax Extension": The product of the  
21 equalized assessed valuation utilized by the County Clerk  
22 in the Base Tax Year multiplied by the limiting rate as  
23 calculated by the County Clerk and defined in the Property  
24 Tax Extension Limitation Law.

25 "Preceding Tax Year's Tax Extension": The product of  
26 the equalized assessed valuation utilized by the County

1 Clerk in the Preceding Tax Year multiplied by the Operating  
2 Tax Rate as defined in subsection (A).

3 "Extension Limitation Ratio": A numerical ratio,  
4 certified by the County Clerk, in which the numerator is  
5 the Base Tax Year's Tax Extension and the denominator is  
6 the Preceding Tax Year's Tax Extension.

7 "Operating Tax Rate": The operating tax rate as defined  
8 in subsection (A).

9 If a school district is subject to property tax extension  
10 limitations as imposed under the Property Tax Extension  
11 Limitation Law, the State Board of Education shall calculate  
12 the Extension Limitation Equalized Assessed Valuation of that  
13 district. For the 1999-2000 school year, the Extension  
14 Limitation Equalized Assessed Valuation of a school district as  
15 calculated by the State Board of Education shall be equal to  
16 the product of the district's 1996 Equalized Assessed Valuation  
17 and the district's Extension Limitation Ratio. Except as  
18 otherwise provided in this paragraph for a school district that  
19 has approved or does approve an increase in its limiting rate,  
20 for the 2000-2001 school year and each school year thereafter,  
21 the Extension Limitation Equalized Assessed Valuation of a  
22 school district as calculated by the State Board of Education  
23 shall be equal to the product of the Equalized Assessed  
24 Valuation last used in the calculation of general State aid and  
25 the district's Extension Limitation Ratio. If the Extension  
26 Limitation Equalized Assessed Valuation of a school district as

1 calculated under this subsection (G)(3) is less than the  
2 district's equalized assessed valuation as calculated pursuant  
3 to subsections (G)(1) and (G)(2), then for purposes of  
4 calculating the district's general State aid for the Budget  
5 Year pursuant to subsection (E), that Extension Limitation  
6 Equalized Assessed Valuation shall be utilized to calculate the  
7 district's Available Local Resources under subsection (D). For  
8 the 2009-2010 school year and each school year thereafter, if a  
9 school district has approved or does approve an increase in its  
10 limiting rate, pursuant to Section 18-190 of the Property Tax  
11 Code, affecting the Base Tax Year, the Extension Limitation  
12 Equalized Assessed Valuation of the school district, as  
13 calculated by the State Board of Education, shall be equal to  
14 the product of the Equalized Assessed Valuation last used in  
15 the calculation of general State aid times an amount equal to  
16 one plus the percentage increase, if any, in the Consumer Price  
17 Index for all Urban Consumers for all items published by the  
18 United States Department of Labor for the 12-month calendar  
19 year preceding the Base Tax Year, plus the Equalized Assessed  
20 Valuation of new property, annexed property, and recovered tax  
21 increment value and minus the Equalized Assessed Valuation of  
22 disconnected property. New property and recovered tax  
23 increment value shall have the meanings set forth in the  
24 Property Tax Extension Limitation Law.

25 Partial elementary unit districts created in accordance  
26 with Article 11E of this Code shall not be eligible for the



1 adjustment in this subsection (G)(3) until the fifth year  
2 following the effective date of the reorganization.

3 (3.5) For the 2010-2011 school year and each school year  
4 thereafter, if a school district's boundaries span multiple  
5 counties, then the Department of Revenue shall send to the  
6 State Board of Education, for the purpose of calculating  
7 general State aid, the limiting rate and individual rates by  
8 purpose for the county that contains the majority of the school  
9 district's Equalized Assessed Valuation.

10 (4) For the purposes of calculating general State aid for  
11 the 1999-2000 school year only, if a school district  
12 experienced a triennial reassessment on the equalized assessed  
13 valuation used in calculating its general State financial aid  
14 apportionment for the 1998-1999 school year, the State Board of  
15 Education shall calculate the Extension Limitation Equalized  
16 Assessed Valuation that would have been used to calculate the  
17 district's 1998-1999 general State aid. This amount shall equal  
18 the product of the equalized assessed valuation used to  
19 calculate general State aid for the 1997-1998 school year and  
20 the district's Extension Limitation Ratio. If the Extension  
21 Limitation Equalized Assessed Valuation of the school district  
22 as calculated under this paragraph (4) is less than the  
23 district's equalized assessed valuation utilized in  
24 calculating the district's 1998-1999 general State aid  
25 allocation, then for purposes of calculating the district's  
26 general State aid pursuant to paragraph (5) of subsection (E),

1 that Extension Limitation Equalized Assessed Valuation shall  
2 be utilized to calculate the district's Available Local  
3 Resources.

4 (5) For school districts having a majority of their  
5 equalized assessed valuation in any county except Cook, DuPage,  
6 Kane, Lake, McHenry, or Will, if the amount of general State  
7 aid allocated to the school district for the 1999-2000 school  
8 year under the provisions of subsection (E), (H), and (J) of  
9 this Section is less than the amount of general State aid  
10 allocated to the district for the 1998-1999 school year under  
11 these subsections, then the general State aid of the district  
12 for the 1999-2000 school year only shall be increased by the  
13 difference between these amounts. The total payments made under  
14 this paragraph (5) shall not exceed \$14,000,000. Claims shall  
15 be prorated if they exceed \$14,000,000.

16 (H) Supplemental General State Aid.

17 (1) In addition to the general State aid a school district  
18 is allotted pursuant to subsection (E), qualifying school  
19 districts shall receive a grant, paid in conjunction with a  
20 district's payments of general State aid, for supplemental  
21 general State aid based upon the concentration level of  
22 children from low-income households within the school  
23 district. Supplemental State aid grants provided for school  
24 districts under this subsection shall be appropriated for  
25 distribution to school districts as part of the same line item

1 in which the general State financial aid of school districts is  
2 appropriated under this Section.

3 (1.5) This paragraph (1.5) applies only to those school  
4 years preceding the 2003-2004 school year. For purposes of this  
5 subsection (H), the term "Low-Income Concentration Level"  
6 shall be the low-income eligible pupil count from the most  
7 recently available federal census divided by the Average Daily  
8 Attendance of the school district. If, however, (i) the  
9 percentage decrease from the 2 most recent federal censuses in  
10 the low-income eligible pupil count of a high school district  
11 with fewer than 400 students exceeds by 75% or more the  
12 percentage change in the total low-income eligible pupil count  
13 of contiguous elementary school districts, whose boundaries  
14 are coterminous with the high school district, or (ii) a high  
15 school district within 2 counties and serving 5 elementary  
16 school districts, whose boundaries are coterminous with the  
17 high school district, has a percentage decrease from the 2 most  
18 recent federal censuses in the low-income eligible pupil count  
19 and there is a percentage increase in the total low-income  
20 eligible pupil count of a majority of the elementary school  
21 districts in excess of 50% from the 2 most recent federal  
22 censuses, then the high school district's low-income eligible  
23 pupil count from the earlier federal census shall be the number  
24 used as the low-income eligible pupil count for the high school  
25 district, for purposes of this subsection (H). The changes made  
26 to this paragraph (1) by Public Act 92-28 shall apply to

1 supplemental general State aid grants for school years  
2 preceding the 2003-2004 school year that are paid in fiscal  
3 year 1999 or thereafter and to any State aid payments made in  
4 fiscal year 1994 through fiscal year 1998 pursuant to  
5 subsection 1(n) of Section 18-8 of this Code (which was  
6 repealed on July 1, 1998), and any high school district that is  
7 affected by Public Act 92-28 is entitled to a recomputation of  
8 its supplemental general State aid grant or State aid paid in  
9 any of those fiscal years. This recomputation shall not be  
10 affected by any other funding.

11 (1.10) This paragraph (1.10) applies to the 2003-2004  
12 school year and each school year thereafter. For purposes of  
13 this subsection (H), the term "Low-Income Concentration Level"  
14 shall, for each fiscal year, be the low-income eligible pupil  
15 count as of July 1 of the immediately preceding fiscal year (as  
16 determined by the Department of Human Services based on the  
17 number of pupils who are eligible for at least one of the  
18 following low income programs: Medicaid, the Children's Health  
19 Insurance Program, TANF, or Food Stamps, excluding pupils who  
20 are eligible for services provided by the Department of  
21 Children and Family Services, averaged over the 2 immediately  
22 preceding fiscal years for fiscal year 2004 and over the 3  
23 immediately preceding fiscal years for each fiscal year  
24 thereafter) divided by the Average Daily Attendance of the  
25 school district.

26 (2) Supplemental general State aid pursuant to this

1 subsection (H) shall be provided as follows for the 1998-1999,  
2 1999-2000, and 2000-2001 school years only:

3 (a) For any school district with a Low Income  
4 Concentration Level of at least 20% and less than 35%, the  
5 grant for any school year shall be \$800 multiplied by the  
6 low income eligible pupil count.

7 (b) For any school district with a Low Income  
8 Concentration Level of at least 35% and less than 50%, the  
9 grant for the 1998-1999 school year shall be \$1,100  
10 multiplied by the low income eligible pupil count.

11 (c) For any school district with a Low Income  
12 Concentration Level of at least 50% and less than 60%, the  
13 grant for the 1998-99 school year shall be \$1,500  
14 multiplied by the low income eligible pupil count.

15 (d) For any school district with a Low Income  
16 Concentration Level of 60% or more, the grant for the  
17 1998-99 school year shall be \$1,900 multiplied by the low  
18 income eligible pupil count.

19 (e) For the 1999-2000 school year, the per pupil amount  
20 specified in subparagraphs (b), (c), and (d) immediately  
21 above shall be increased to \$1,243, \$1,600, and \$2,000,  
22 respectively.

23 (f) For the 2000-2001 school year, the per pupil  
24 amounts specified in subparagraphs (b), (c), and (d)  
25 immediately above shall be \$1,273, \$1,640, and \$2,050,  
26 respectively.

1           (2.5) Supplemental general State aid pursuant to this  
2 subsection (H) shall be provided as follows for the 2002-2003  
3 school year:

4           (a) For any school district with a Low Income  
5 Concentration Level of less than 10%, the grant for each  
6 school year shall be \$355 multiplied by the low income  
7 eligible pupil count.

8           (b) For any school district with a Low Income  
9 Concentration Level of at least 10% and less than 20%, the  
10 grant for each school year shall be \$675 multiplied by the  
11 low income eligible pupil count.

12           (c) For any school district with a Low Income  
13 Concentration Level of at least 20% and less than 35%, the  
14 grant for each school year shall be \$1,330 multiplied by  
15 the low income eligible pupil count.

16           (d) For any school district with a Low Income  
17 Concentration Level of at least 35% and less than 50%, the  
18 grant for each school year shall be \$1,362 multiplied by  
19 the low income eligible pupil count.

20           (e) For any school district with a Low Income  
21 Concentration Level of at least 50% and less than 60%, the  
22 grant for each school year shall be \$1,680 multiplied by  
23 the low income eligible pupil count.

24           (f) For any school district with a Low Income  
25 Concentration Level of 60% or more, the grant for each  
26 school year shall be \$2,080 multiplied by the low income

1 eligible pupil count.

2 (2.10) Except as otherwise provided, supplemental general  
3 State aid pursuant to this subsection (H) shall be provided as  
4 follows for the 2003-2004 school year and each school year  
5 thereafter:

6 (a) For any school district with a Low Income  
7 Concentration Level of 15% or less, the grant for each  
8 school year shall be \$355 multiplied by the low income  
9 eligible pupil count.

10 (b) For any school district with a Low Income  
11 Concentration Level greater than 15%, the grant for each  
12 school year shall be \$294.25 added to the product of \$2,700  
13 and the square of the Low Income Concentration Level, all  
14 multiplied by the low income eligible pupil count.

15 For the 2003-2004 school year and each school year  
16 thereafter through the 2008-2009 school year only, the grant  
17 shall be no less than the grant for the 2002-2003 school year.  
18 For the 2009-2010 school year only, the grant shall be no less  
19 than the grant for the 2002-2003 school year multiplied by  
20 0.66. For the 2010-2011 school year only, the grant shall be no  
21 less than the grant for the 2002-2003 school year multiplied by  
22 0.33. Notwithstanding the provisions of this paragraph to the  
23 contrary, if for any school year supplemental general State aid  
24 grants are prorated as provided in paragraph (1) of this  
25 subsection (H), then the grants under this paragraph shall be  
26 prorated.

1 For the 2003-2004 school year only, the grant shall be no  
2 greater than the grant received during the 2002-2003 school  
3 year added to the product of 0.25 multiplied by the difference  
4 between the grant amount calculated under subsection (a) or (b)  
5 of this paragraph (2.10), whichever is applicable, and the  
6 grant received during the 2002-2003 school year. For the  
7 2004-2005 school year only, the grant shall be no greater than  
8 the grant received during the 2002-2003 school year added to  
9 the product of 0.50 multiplied by the difference between the  
10 grant amount calculated under subsection (a) or (b) of this  
11 paragraph (2.10), whichever is applicable, and the grant  
12 received during the 2002-2003 school year. For the 2005-2006  
13 school year only, the grant shall be no greater than the grant  
14 received during the 2002-2003 school year added to the product  
15 of 0.75 multiplied by the difference between the grant amount  
16 calculated under subsection (a) or (b) of this paragraph  
17 (2.10), whichever is applicable, and the grant received during  
18 the 2002-2003 school year.

19 (3) School districts with an Average Daily Attendance of  
20 more than 1,000 and less than 50,000 that qualify for  
21 supplemental general State aid pursuant to this subsection  
22 shall submit a plan to the State Board of Education prior to  
23 October 30 of each year for the use of the funds resulting from  
24 this grant of supplemental general State aid for the  
25 improvement of instruction in which priority is given to  
26 meeting the education needs of disadvantaged children. Such



1 plan shall be submitted in accordance with rules and  
2 regulations promulgated by the State Board of Education.

3 (4) School districts with an Average Daily Attendance of  
4 50,000 or more that qualify for supplemental general State aid  
5 pursuant to this subsection shall be required to distribute  
6 from funds available pursuant to this Section, no less than  
7 \$261,000,000 in accordance with the following requirements:

8 (a) The required amounts shall be distributed to the  
9 attendance centers within the district in proportion to the  
10 number of pupils enrolled at each attendance center who are  
11 eligible to receive free or reduced-price lunches or  
12 breakfasts under the federal Child Nutrition Act of 1966  
13 and under the National School Lunch Act during the  
14 immediately preceding school year.

15 (b) The distribution of these portions of supplemental  
16 and general State aid among attendance centers according to  
17 these requirements shall not be compensated for or  
18 contravened by adjustments of the total of other funds  
19 appropriated to any attendance centers, and the Board of  
20 Education shall utilize funding from one or several sources  
21 in order to fully implement this provision annually prior  
22 to the opening of school.

23 (c) Each attendance center shall be provided by the  
24 school district a distribution of noncategorical funds and  
25 other categorical funds to which an attendance center is  
26 entitled under law in order that the general State aid and

1 supplemental general State aid provided by application of  
2 this subsection supplements rather than supplants the  
3 noncategorical funds and other categorical funds provided  
4 by the school district to the attendance centers.

5 (d) Any funds made available under this subsection that  
6 by reason of the provisions of this subsection are not  
7 required to be allocated and provided to attendance centers  
8 may be used and appropriated by the board of the district  
9 for any lawful school purpose.

10 (e) Funds received by an attendance center pursuant to  
11 this subsection shall be used by the attendance center at  
12 the discretion of the principal and local school council  
13 for programs to improve educational opportunities at  
14 qualifying schools through the following programs and  
15 services: early childhood education, reduced class size or  
16 improved adult to student classroom ratio, enrichment  
17 programs, remedial assistance, attendance improvement, and  
18 other educationally beneficial expenditures which  
19 supplement the regular and basic programs as determined by  
20 the State Board of Education. Funds provided shall not be  
21 expended for any political or lobbying purposes as defined  
22 by board rule.

23 (f) Each district subject to the provisions of this  
24 subdivision (H) (4) shall submit an acceptable plan to meet  
25 the educational needs of disadvantaged children, in  
26 compliance with the requirements of this paragraph, to the

1 State Board of Education prior to July 15 of each year.  
2 This plan shall be consistent with the decisions of local  
3 school councils concerning the school expenditure plans  
4 developed in accordance with part 4 of Section 34-2.3. The  
5 State Board shall approve or reject the plan within 60 days  
6 after its submission. If the plan is rejected, the district  
7 shall give written notice of intent to modify the plan  
8 within 15 days of the notification of rejection and then  
9 submit a modified plan within 30 days after the date of the  
10 written notice of intent to modify. Districts may amend  
11 approved plans pursuant to rules promulgated by the State  
12 Board of Education.

13 Upon notification by the State Board of Education that  
14 the district has not submitted a plan prior to July 15 or a  
15 modified plan within the time period specified herein, the  
16 State aid funds affected by that plan or modified plan  
17 shall be withheld by the State Board of Education until a  
18 plan or modified plan is submitted.

19 If the district fails to distribute State aid to  
20 attendance centers in accordance with an approved plan, the  
21 plan for the following year shall allocate funds, in  
22 addition to the funds otherwise required by this  
23 subsection, to those attendance centers which were  
24 underfunded during the previous year in amounts equal to  
25 such underfunding.

26 For purposes of determining compliance with this

1 subsection in relation to the requirements of attendance  
2 center funding, each district subject to the provisions of  
3 this subsection shall submit as a separate document by  
4 December 1 of each year a report of expenditure data for  
5 the prior year in addition to any modification of its  
6 current plan. If it is determined that there has been a  
7 failure to comply with the expenditure provisions of this  
8 subsection regarding contravention or supplanting, the  
9 State Superintendent of Education shall, within 60 days of  
10 receipt of the report, notify the district and any affected  
11 local school council. The district shall within 45 days of  
12 receipt of that notification inform the State  
13 Superintendent of Education of the remedial or corrective  
14 action to be taken, whether by amendment of the current  
15 plan, if feasible, or by adjustment in the plan for the  
16 following year. Failure to provide the expenditure report  
17 or the notification of remedial or corrective action in a  
18 timely manner shall result in a withholding of the affected  
19 funds.

20 The State Board of Education shall promulgate rules and  
21 regulations to implement the provisions of this  
22 subsection. No funds shall be released under this  
23 subdivision (H) (4) to any district that has not submitted a  
24 plan that has been approved by the State Board of  
25 Education.

1 (I) (Blank).

2 (J) (Blank).

3 (K) Grants to Laboratory and Alternative Schools.

4 In calculating the amount to be paid to the governing board  
5 of a public university that operates a laboratory school under  
6 this Section or to any alternative school that is operated by a  
7 regional superintendent of schools, the State Board of  
8 Education shall require by rule such reporting requirements as  
9 it deems necessary.

10 As used in this Section, "laboratory school" means a public  
11 school which is created and operated by a public university and  
12 approved by the State Board of Education. The governing board  
13 of a public university which receives funds from the State  
14 Board under this subsection (K) may not increase the number of  
15 students enrolled in its laboratory school from a single  
16 district, if that district is already sending 50 or more  
17 students, except under a mutual agreement between the school  
18 board of a student's district of residence and the university  
19 which operates the laboratory school. A laboratory school may  
20 not have more than 1,000 students, excluding students with  
21 disabilities in a special education program.

22 As used in this Section, "alternative school" means a  
23 public school which is created and operated by a Regional  
24 Superintendent of Schools and approved by the State Board of

1 Education. Such alternative schools may offer courses of  
2 instruction for which credit is given in regular school  
3 programs, courses to prepare students for the high school  
4 equivalency testing program or vocational and occupational  
5 training. A regional superintendent of schools may contract  
6 with a school district or a public community college district  
7 to operate an alternative school. An alternative school serving  
8 more than one educational service region may be established by  
9 the regional superintendents of schools of the affected  
10 educational service regions. An alternative school serving  
11 more than one educational service region may be operated under  
12 such terms as the regional superintendents of schools of those  
13 educational service regions may agree.

14 Each laboratory and alternative school shall file, on forms  
15 provided by the State Superintendent of Education, an annual  
16 State aid claim which states the Average Daily Attendance of  
17 the school's students by month. The best 3 months' Average  
18 Daily Attendance shall be computed for each school. The general  
19 State aid entitlement shall be computed by multiplying the  
20 applicable Average Daily Attendance by the Foundation Level as  
21 determined under this Section.

22 (L) Payments, Additional Grants in Aid and Other Requirements.

23 (1) For a school district operating under the financial  
24 supervision of an Authority created under Article 34A, the  
25 general State aid otherwise payable to that district under this

1 Section, but not the supplemental general State aid, shall be  
2 reduced by an amount equal to the budget for the operations of  
3 the Authority as certified by the Authority to the State Board  
4 of Education, and an amount equal to such reduction shall be  
5 paid to the Authority created for such district for its  
6 operating expenses in the manner provided in Section 18-11. The  
7 remainder of general State school aid for any such district  
8 shall be paid in accordance with Article 34A when that Article  
9 provides for a disposition other than that provided by this  
10 Article.

11 (2) (Blank).

12 (3) Summer school. Summer school payments shall be made as  
13 provided in Section 18-4.3.

14 (M) Education Funding Advisory Board.

15 The Education Funding Advisory Board, hereinafter in this  
16 subsection (M) referred to as the "Board", is hereby created.  
17 The Board shall consist of 5 members who are appointed by the  
18 Governor, by and with the advice and consent of the Senate. The  
19 members appointed shall include representatives of education,  
20 business, and the general public. One of the members so  
21 appointed shall be designated by the Governor at the time the  
22 appointment is made as the chairperson of the Board. The  
23 initial members of the Board may be appointed any time after  
24 the effective date of this amendatory Act of 1997. The regular  
25 term of each member of the Board shall be for 4 years from the

1 third Monday of January of the year in which the term of the  
2 member's appointment is to commence, except that of the 5  
3 initial members appointed to serve on the Board, the member who  
4 is appointed as the chairperson shall serve for a term that  
5 commences on the date of his or her appointment and expires on  
6 the third Monday of January, 2002, and the remaining 4 members,  
7 by lots drawn at the first meeting of the Board that is held  
8 after all 5 members are appointed, shall determine 2 of their  
9 number to serve for terms that commence on the date of their  
10 respective appointments and expire on the third Monday of  
11 January, 2001, and 2 of their number to serve for terms that  
12 commence on the date of their respective appointments and  
13 expire on the third Monday of January, 2000. All members  
14 appointed to serve on the Board shall serve until their  
15 respective successors are appointed and confirmed. Vacancies  
16 shall be filled in the same manner as original appointments. If  
17 a vacancy in membership occurs at a time when the Senate is not  
18 in session, the Governor shall make a temporary appointment  
19 until the next meeting of the Senate, when he or she shall  
20 appoint, by and with the advice and consent of the Senate, a  
21 person to fill that membership for the unexpired term. If the  
22 Senate is not in session when the initial appointments are  
23 made, those appointments shall be made as in the case of  
24 vacancies.

25 The Education Funding Advisory Board shall be deemed  
26 established, and the initial members appointed by the Governor



1 to serve as members of the Board shall take office, on the date  
2 that the Governor makes his or her appointment of the fifth  
3 initial member of the Board, whether those initial members are  
4 then serving pursuant to appointment and confirmation or  
5 pursuant to temporary appointments that are made by the  
6 Governor as in the case of vacancies.

7 The State Board of Education shall provide such staff  
8 assistance to the Education Funding Advisory Board as is  
9 reasonably required for the proper performance by the Board of  
10 its responsibilities.

11 For school years after the 2000-2001 school year, the  
12 Education Funding Advisory Board, in consultation with the  
13 State Board of Education, shall make recommendations as  
14 provided in this subsection (M) to the General Assembly for the  
15 foundation level under subdivision (B) (3) of this Section and  
16 for the supplemental general State aid grant level under  
17 subsection (H) of this Section for districts with high  
18 concentrations of children from poverty. The recommended  
19 foundation level shall be determined based on a methodology  
20 which incorporates the basic education expenditures of  
21 low-spending schools exhibiting high academic performance. The  
22 Education Funding Advisory Board shall make such  
23 recommendations to the General Assembly on January 1 of odd  
24 numbered years, beginning January 1, 2001.

25 (N) (Blank).

1 (O) References.

2 (1) References in other laws to the various subdivisions of  
3 Section 18-8 as that Section existed before its repeal and  
4 replacement by this Section 18-8.05 shall be deemed to refer to  
5 the corresponding provisions of this Section 18-8.05, to the  
6 extent that those references remain applicable.

7 (2) References in other laws to State Chapter 1 funds shall  
8 be deemed to refer to the supplemental general State aid  
9 provided under subsection (H) of this Section.

10 (P) Public Act 93-838 and Public Act 93-808 make inconsistent  
11 changes to this Section. Under Section 6 of the Statute on  
12 Statutes there is an irreconcilable conflict between Public Act  
13 93-808 and Public Act 93-838. Public Act 93-838, being the last  
14 acted upon, is controlling. The text of Public Act 93-838 is  
15 the law regardless of the text of Public Act 93-808.

16 (Q) State Fiscal Year 2015 Payments.

17 For payments made for State fiscal year 2015, the State  
18 Board of Education shall, for each school district, calculate  
19 that district's pro-rata share of a minimum sum of \$13,600,000  
20 or additional amounts as needed from the total net General  
21 State Aid funding as calculated under this Section that shall  
22 be deemed attributable to the provision of special educational  
23 facilities and services, as defined in Section 14-1.08 of this

1 Code, in a manner that ensures compliance with maintenance of  
2 State financial support requirements under the federal  
3 Individuals with Disabilities Education Act. Each school  
4 district must use such funds only for the provision of special  
5 educational facilities and services, as defined in Section  
6 14-1.08 of this Code, and must comply with any expenditure  
7 verification procedures adopted by the State Board of  
8 Education.

9 (R) State Fiscal Year 2016 Payments.

10 For payments made for State fiscal year 2016, the State  
11 Board of Education shall, for each school district, calculate  
12 that district's pro rata share of a minimum sum of \$1 or  
13 additional amounts as needed from the total net General State  
14 Aid funding as calculated under this Section that shall be  
15 deemed attributable to the provision of special educational  
16 facilities and services, as defined in Section 14-1.08 of this  
17 Code, in a manner that ensures compliance with maintenance of  
18 State financial support requirements under the federal  
19 Individuals with Disabilities Education Act. Each school  
20 district must use such funds only for the provision of special  
21 educational facilities and services, as defined in Section  
22 14-1.08 of this Code, and must comply with any expenditure  
23 verification procedures adopted by the State Board of  
24 Education.

1 (S) State Fiscal Year 2017 Payments.

2 For payments made for State fiscal year 2017, the State  
3 Board of Education shall, for each school district, calculate  
4 that district's pro rata share of a minimum sum of \$1 or  
5 additional amounts as needed from the total net General State  
6 Aid funding as calculated under this Section that shall be  
7 deemed attributable to the provision of special educational  
8 facilities and services, as defined in Section 14-1.08 of this  
9 Code, in a manner that ensures compliance with maintenance of  
10 State financial support requirements under the federal  
11 Individuals with Disabilities Education Act. Each school  
12 district must use such funds only for the provision of special  
13 educational facilities and services, as defined in Section  
14 14-1.08 of this Code, and must comply with any expenditure  
15 verification procedures adopted by the State Board of  
16 Education.

17 (T) State Fiscal Year 2018 Payments.

18 For payments made for State fiscal year 2018, the State  
19 Board of Education shall, for each school district, calculate  
20 that district's pro rata share of a minimum sum of \$1 or  
21 additional amounts as needed from the total net evidence-based  
22 funding as calculated under this Section that shall be deemed  
23 attributable to the provision of special educational  
24 facilities and services, as defined in Section 14-1.08 of this  
25 Code, in a manner that ensures compliance with maintenance of

1 State financial support requirements under the federal  
2 Individuals with Disabilities Education Act. Each school  
3 district must use such funds only for the provision of special  
4 educational facilities and services, as defined in Section  
5 14-1.08 of this Code, and must comply with any expenditure  
6 verification procedures adopted by the State Board of  
7 Education.

8 (Source: P.A. 98-972, eff. 8-15-14; 99-2, eff. 3-26-15; 99-194,  
9 eff. 7-30-15; 99-523, eff. 6-30-16.)

10 Section 5-50. The Public Community College Act is amended  
11 by changing Section 5-11 as follows:

12 (110 ILCS 805/5-11) (from Ch. 122, par. 105-11)

13 Sec. 5-11. Any public community college which subsequent to  
14 July 1, 1972 but before July 1, 2016, commenced construction of  
15 any facilities approved by the State Board and the Illinois  
16 Board of Higher Education may, after completion thereof, apply  
17 to the State for a grant for expenditures made by the community  
18 college from its own funds for building purposes for such  
19 facilities in excess of 25% of the cost of such facilities as  
20 approved by the State Board and the Illinois Board of Higher  
21 Education. Any public community college that, on or after July  
22 1, 2016, commenced construction of any facilities approved by  
23 the State Board may, after completion thereof, apply to the  
24 State for a grant for expenditures made by the community

1 college from its own funds for building purposes for such  
2 facilities in excess of 25% of the cost of such facilities as  
3 approved by the State Board. A grant shall be contingent upon  
4 said community college having otherwise complied with Sections  
5 5-3, 5-4, 5-5 and 5-10 of this Act.

6 If any payments or contributions of any kind which are  
7 based upon, or are to be applied to, the cost of such  
8 construction are received from the Federal government, or an  
9 agency thereof, subsequent to receipt of the grant herein  
10 provided, the amount of such subsequent payment or  
11 contributions shall be paid over to the Capital Development  
12 Board by the community college for deposit in the Capital  
13 Development Board Contributory Trust ~~Bond—Interest—and~~  
14 ~~Retirement~~ Fund.

15 (Source: P.A. 99-655, eff. 7-28-16.)

16 Section 5-55. The Comprehensive Lead Education, Reduction,  
17 and Window Replacement Program Act is amended by changing  
18 Sections 5, 10, 15, 20, 25, and 30 as follows:

19 (410 ILCS 43/5)

20 Sec. 5. Findings; intent; establishment of program;  
21 authority.

22 (a) The General Assembly finds all of the following:

23 (1) Lead-based paint poisoning is a potentially  
24 devastating, but preventable disease. It is one of the top

1 environmental threats to children's health in the United  
2 States.

3 (2) The number of lead-poisoned children in Illinois is  
4 among the highest in the nation, especially in older, more  
5 affordable properties.

6 (3) Lead poisoning causes irreversible damage to the  
7 development of a child's nervous system. Even at low and  
8 moderate levels, lead poisoning causes learning  
9 disabilities, problems with speech, shortened attention  
10 span, hyperactivity, and behavioral problems. Recent  
11 research links low levels of lead exposure to lower IQ  
12 scores and to juvenile delinquency.

13 (4) Older housing is the number one risk factor for  
14 childhood lead poisoning. Properties built before 1950 are  
15 statistically much more likely to contain lead-based paint  
16 hazards than buildings constructed more recently.

17 (5) The State of Illinois ranks 10th out of the 50  
18 states in the age of its housing stock. More than 50% of  
19 the housing units in Chicago and in Rock Island, Peoria,  
20 Macon, Madison, and Kankakee counties were built before  
21 1960. More than 43% of the housing units in St. Clair,  
22 Winnebago, Sangamon, Kane, and Cook counties were built  
23 before 1950.

24 (6) There are nearly 1.4 million households with  
25 lead-based paint hazards in Illinois.

26 (7) Most children are lead poisoned in their own homes

1 through exposure to lead dust from deteriorated lead paint  
2 surfaces, like windows, and when lead paint deteriorates or  
3 is disturbed through home renovation and repainting.

4 (8) Fewer ~~Less~~ than 25% of children in Illinois age 6  
5 and under have been tested for lead poisoning. While  
6 children are lead poisoned throughout Illinois, counties  
7 above the statewide average include: Alexander, Cass,  
8 Cook, Fulton, Greene, Kane, Kankakee, Knox, LaSalle,  
9 Macon, Mercer, Peoria, Perry, Rock Island, Sangamon, St.  
10 Clair, Stephenson, Vermilion, Will, and Winnebago.

11 (9) The control of lead hazards significantly reduces  
12 lead-poisoning rates. Other communities, including New  
13 York City and Milwaukee, have successfully reduced  
14 lead-poisoning rates by removing lead-based paint hazards  
15 on windows.

16 (10) Windows are considered a higher lead exposure risk  
17 more often than other components in a housing unit. Windows  
18 are a major contributor of lead dust in the home, due to  
19 both weathering conditions and friction effects on paint.

20 (11) There is an insufficient pool of licensed lead  
21 abatement workers and contractors to address the problem in  
22 some areas of the State.

23 (12) Through grants from the U.S. Department of Housing  
24 and Urban Development, some communities in Illinois have  
25 begun to reduce lead poisoning of children. While this is  
26 an ongoing effort, it only addresses a small number of the



1 low-income children statewide in communities with high  
2 levels of lead paint in the housing stock.

3 (b) It is the intent of the General Assembly to:

4 (1) address the problem of lead poisoning of children  
5 by eliminating lead hazards in homes;

6 (2) provide training within communities to encourage  
7 the use of lead paint safe work practices;

8 (3) create job opportunities for community members in  
9 the lead abatement industry;

10 (4) support the efforts of small business and property  
11 owners committed to maintaining lead-safe housing; and

12 (5) assist in the maintenance of affordable lead-safe  
13 housing stock.

14 (c) The General Assembly hereby establishes the  
15 Comprehensive Lead Education, Reduction, and Window  
16 Replacement Program to assist residential property owners  
17 through a Lead Direct Assistance Program to reduce lead hazards  
18 in residential properties ~~loan and grant programs to reduce~~  
19 ~~lead paint hazards through window replacement in pilot area~~  
20 ~~communities. Where there is a lack of workers trained to remove~~  
21 ~~lead-based paint hazards, job training programs must be~~  
22 ~~initiated. The General Assembly also recognizes that training,~~  
23 ~~insurance, and licensing costs are prohibitively high and~~  
24 ~~hereby establishes incentives for contractors to do lead~~  
25 ~~abatement work.~~

26 (d) The Department of Public Health is authorized to:

1           (1) make and adopt such rules as necessary to implement  
2           this Act;

3           (2) assess administrative fines and penalties, as  
4           established by rule, for persons violating rules adopted by  
5           the Department;

6           (3) charge \$0.25 per page for documents requested by  
7           the public relating to this Act, whether in paper or  
8           electronic format;

9           (4) make referrals for prosecution to the Illinois  
10           Attorney General or the State's Attorney for the county in  
11           which a violation occurs for any violation of this Act or  
12           the rules adopted under this Act; and

13           (5) establish agreements, pursuant to the  
14           Intergovernmental Cooperation Act, with the Department of  
15           Commerce and Economic Opportunity, the Illinois Housing  
16           Development Authority, or any other public agency as  
17           required, to implement this Act.

18           (Source: P.A. 95-492, eff. 1-1-08.)

19           (410 ILCS 43/10)

20           Sec. 10. Definitions. In this Act:

21           "Advisory Council" refers to the Lead Safe Housing Advisory  
22           Council established under Public Act 93-0789.

23           "CLEAR-WIN Program" refers to the Comprehensive Lead  
24           Education, Reduction, and Window Replacement Program created  
25           pursuant to this Act to assist property owners of single family

1 homes and multi-unit residential properties in the State,  
2 through direct assistance programs that reduce lead paint and  
3 leaded plumbing hazards and, where necessary, through other  
4 lead hazard control techniques ~~pilot area communities, through~~  
5 ~~loan and grant programs that reduce lead paint hazards~~  
6 ~~primarily through window replacement and, where necessary,~~  
7 ~~through other lead based paint hazard control techniques.~~

8 "Department" means the Department of Public Health.

9 "Director" means the Director of Public Health.

10 "Lead Safe Housing Maintenance Standards" refers to the  
11 standards developed by the Department in conjunction with the  
12 Lead Safe Housing Advisory Council.

13 "Leaded Plumbing" means that portion of a building's  
14 potable water plumbing that is suspected or known to contain  
15 lead or lead-containing material as indicated by lead in  
16 potable water samples.

17 "Low-income" means a household at or below 80% of the  
18 median income level for a given county as determined annually  
19 by the U.S. Department of Housing and Urban Development.

20 "Person" means any individual, corporation, partnership,  
21 firm, organization, or association, acting individually or as a  
22 group.

23 "Plumbing" has the meaning ascribed to it in the Illinois  
24 Plumbing License Law.

25 "Property" means a single-family residence.

26 "Recipient" means a person receiving direct assistance

1 pursuant to this Act.

2 ~~"Pilot area communities" means the counties or cities~~  
3 ~~selected by the Department, with the advice of the Advisory~~  
4 ~~Council, where properties whose owners are eligible for the~~  
5 ~~assistance provided by this Act are located.~~

6 ~~"Window" means the inside, outside, and sides of sashes and~~  
7 ~~mullions and the frames to the outside edge of the frame,~~  
8 ~~including sides, sash guides, and window wells and sills.~~

9 (Source: P.A. 95-492, eff. 1-1-08.)

10 (410 ILCS 43/15)

11 Sec. 15. Lead Direct Assistance Program Grant and loan  
12 program.

13 (a) Subject to appropriation, the Department, in  
14 consultation with the Advisory Council, shall establish and  
15 operate the Lead Direct Assistance Program throughout the State  
16 ~~CLEAR WIN Program in two pilot area communities selected by the~~  
17 ~~Department with advice from the Advisory Council. Pilot area~~  
18 ~~communities shall be selected based upon the prevalence of~~  
19 ~~low income families whose children are lead poisoned, the age~~  
20 ~~of the housing stock, and other sources of funding available to~~  
21 ~~the communities to address lead-based paint hazards.~~

22 (b) The Department shall be responsible for administering  
23 the Lead Direct Assistance Program to remediate lead-based  
24 paint and leaded plumbing hazards in residential buildings  
25 ~~CLEAR WIN grant program. The grant shall be used to correct~~

1 ~~lead-based paint hazards in residential buildings.~~ Conditions  
2 for receiving direct assistance ~~a grant~~ shall be developed by  
3 the Department, in consultation with the Department of Commerce  
4 and Economic Opportunity and the Illinois Housing Development  
5 Authority ~~based on criteria established by the Advisory~~  
6 ~~Council.~~ Criteria, including but not limited to the following  
7 program components, shall include (i) income of the resident  
8 ~~eligibility for receipt of the grants,~~ with priority given to  
9 low-income homeowners ~~tenants or owners who rent to low income~~  
10 ~~tenants;~~ (ii) properties where at least one child has been  
11 found to have an elevated blood level pursuant to the Lead  
12 Poisoning Prevention Act ~~to be covered under CLEAR-WIN;~~ and  
13 (iii) properties where the potable water has been tested and  
14 found to contain lead exceeding levels established by rule ~~the~~  
15 ~~number of units to be covered in a property.~~ Recipients of  
16 direct assistance under this program shall be provided a copy  
17 of the Department's ~~Prior to making a grant, the Department~~  
18 ~~must provide the grant recipient with a copy of the Lead Safe~~  
19 ~~Housing Maintenance Standards generated by the Advisory~~  
20 ~~Council.~~ The homeowner ~~property owner~~ must certify that he or  
21 she has received the Standards and intends to comply with them,  
22 ~~has provided a copy of the Standards to all tenants in the~~  
23 ~~building; will continue to rent to the same tenant or other~~  
24 ~~low-income tenant for a period of not less than 5 years~~  
25 ~~following completion of the work;~~ and will continue to maintain  
26 the property as lead-safe. Failure to comply with the ~~grant~~

1 conditions of the Lead Direct Assistance Program is a violation  
2 of this Act ~~may result in repayment of grant funds.~~

3 (c) (Blank). ~~The Advisory Council shall also consider~~  
4 ~~development of a loan program to assist property owners not~~  
5 ~~eligible for grants.~~

6 (d) All lead-based paint hazard control work performed  
7 pursuant to the Lead Direct Assistance Program shall comply  
8 ~~with these grant or loan funds shall be conducted in~~  
9 ~~conformance~~ with the Lead Poisoning Prevention Act and the  
10 Illinois Lead Poisoning Prevention Code. All plumbing work  
11 performed pursuant to the Lead Direct Assistance Program shall  
12 comply with the Illinois Plumbing Licensing Act and the  
13 Illinois Plumbing Code. Before persons ~~contractors~~ are paid for  
14 ~~repair~~ work conducted pursuant to this Act ~~under the CLEAR WIN~~  
15 ~~Program,~~ each subject property dwelling unit ~~assisted~~ must be  
16 inspected by a lead risk assessor or lead inspector licensed in  
17 Illinois, and an appropriate number of dust samples must be  
18 collected ~~from~~ in and around the work areas for lead analysis,  
19 with results in compliance with levels set by the Lead  
20 Poisoning Prevention Act and the Illinois Lead Poisoning  
21 Prevention Code or in the case of leaded plumbing work, be  
22 inspected by an Illinois-certified plumbing inspector. All  
23 costs associated with such inspections, including laboratory  
24 fees, ~~of evaluation~~ shall be compensable to the person  
25 contracted to provide direct assistance, as prescribed by rule  
26 ~~the responsibility of the property owner who received the grant~~

1 ~~er loan, but will be provided for by the Department for grant~~  
2 ~~recipients and may be included in the amount of the loan.~~  
3 Additional repairs and clean-up costs associated with a failed  
4 clearance test, including follow-up tests, shall be the  
5 responsibility of the person performing the work pursuant to  
6 the Lead Direct Assistance Program contractor.

7 (e) ~~The~~ Within 6 months after the effective date of this  
8 ~~Act, the Advisory Council shall recommend to the~~ Department  
9 shall issue Lead Safe Housing Maintenance Standards pursuant to  
10 this Act ~~for purposes of the CLEAR WIN Program.~~ Except for  
11 properties where all lead-based paint, leaded plumbing, or  
12 other identified lead hazards have ~~has~~ been removed, the  
13 standards shall describe the responsibilities of property  
14 owners and tenants in maintaining lead-safe housing, including  
15 but not limited to, prescribing special cleaning, repair,  
16 flushing, filtering, and maintenance necessary to minimize the  
17 risk that subject ~~reduce the chance that~~ properties will cause  
18 lead poisoning in child occupants. Recipients of direct  
19 assistance ~~CLEAR WIN grants and loans~~ shall be required to  
20 continue to maintain their properties in compliance with these  
21 Lead Safe Housing Maintenance Standards. Failure to maintain  
22 properties in accordance with these Standards is a violation  
23 and may subject the recipient to fines and penalties prescribed  
24 by rule ~~may result in repayment of grant funds or termination~~  
25 ~~of the loan.~~

26 (f) From funds appropriated, the Department may pay its own

1 ~~grants and~~ reasonable administrative costs and by agreement,  
2 the reasonable administrative costs of other public agencies.

3 (g) Failure by any person performing work pursuant to the  
4 Lead Direct Assistance Program to comply with rules or any  
5 contractual agreement made thereunder may subject the person to  
6 administrative action by the Department or other public  
7 agencies, pursuant to rules adopted hereunder, including, but  
8 not limited to, civil penalties, retainage of payment, and loss  
9 of eligibility to participate. Civil actions, including for  
10 reimbursement, damages and money penalties, and criminal  
11 actions may be brought by the Attorney General or the state's  
12 attorney for the county in which the violation occurs.

13 (Source: P.A. 95-492, eff. 1-1-08; 96-959, eff. 7-1-10.)

14 (410 ILCS 43/20)

15 Sec. 20. Lead abatement training. The Advisory Council  
16 shall advise the Department ~~determine~~ whether a sufficient  
17 number of lead abatement training programs exist to serve the  
18 State pilot sites. If the Department determines ~~it is~~  
19 ~~determined~~ additional training programs are needed, the  
20 Department may utilize funds appropriated pursuant to this Act  
21 to address deficiencies ~~Advisory Council shall work with the~~  
22 ~~Department to establish the additional training programs for~~  
23 ~~purposes of the CLEAR WIN Program.~~

24 (Source: P.A. 95-492, eff. 1-1-08.)



1 (410 ILCS 43/25)

2 Sec. 25. Insurance assistance. The Department through  
3 agreements with other public agencies may allow for  
4 reimbursement of certain insurance costs associated with  
5 persons performing work pursuant to this Act ~~shall make~~  
6 ~~available, for the portion of a policy related to lead~~  
7 ~~activities, 100% insurance subsidies to licensed lead~~  
8 ~~abatement contractors who primarily target their work to the~~  
9 ~~pilot area communities and employ a significant number of~~  
10 ~~licensed lead abatement workers from the pilot area~~  
11 ~~communities. Receipt of the subsidies shall be reviewed~~  
12 ~~annually by the Department. The Department shall adopt rules~~  
13 ~~for implementation of these insurance subsidies within 6 months~~  
14 ~~after the effective date of this Act.~~

15 (Source: P.A. 95-492, eff. 1-1-08.)

16 (410 ILCS 43/30)

17 Sec. 30. Advisory Council. The Advisory Council shall  
18 assist the Department in developing ~~submit~~ an annual written  
19 report to the Governor and General Assembly on the operation  
20 and effectiveness of the CLEAR-WIN Program. The report must  
21 evaluate the program's effectiveness on reducing the  
22 prevalence of lead poisoning in children ~~in the pilot area~~  
23 ~~communities and in training and employing persons in the pilot~~  
24 ~~area communities.~~ The report may also contain information about  
25 training and employment associated with persons providing

1 direct assistance work. The report also must describe the  
2 numbers of units in which lead hazards were remediated or  
3 leaded plumbing replaced ~~lead-based paint was abated~~; specify  
4 the type of work completed and the types of dwellings and  
5 demographics of persons assisted; summarize the cost of lead  
6 ~~lead based paint~~ hazard control and CLEAR-WIN Program  
7 administration; rent increases or decreases in the residential  
8 property affected by direct assistance work ~~pilot area~~  
9 ~~communities~~; rental property ownership changes; and any other  
10 CLEAR-WIN actions taken by the Department, other public  
11 agencies, or the Advisory Council and recommend any necessary  
12 legislation or rule-making to improve the effectiveness of the  
13 CLEAR-WIN Program.

14 (Source: P.A. 95-492, eff. 1-1-08.)

15 ARTICLE 10. RETIREMENT CONTRIBUTIONS

16 Section 10-5. The State Finance Act is amended by changing  
17 Sections 8.12 and 14.1 as follows:

18 (30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

19 Sec. 8.12. State Pensions Fund.

20 (a) The moneys in the State Pensions Fund shall be used  
21 exclusively for the administration of the Uniform Disposition  
22 of Unclaimed Property Act and for the expenses incurred by the  
23 Auditor General for administering the provisions of Section

1 2-8.1 of the Illinois State Auditing Act and for the funding of  
2 the unfunded liabilities of the designated retirement systems.  
3 Beginning in State fiscal year 2019 ~~2018~~, payments to the  
4 designated retirement systems under this Section shall be in  
5 addition to, and not in lieu of, any State contributions  
6 required under the Illinois Pension Code.

7 "Designated retirement systems" means:

8 (1) the State Employees' Retirement System of  
9 Illinois;

10 (2) the Teachers' Retirement System of the State of  
11 Illinois;

12 (3) the State Universities Retirement System;

13 (4) the Judges Retirement System of Illinois; and

14 (5) the General Assembly Retirement System.

15 (b) Each year the General Assembly may make appropriations  
16 from the State Pensions Fund for the administration of the  
17 Uniform Disposition of Unclaimed Property Act.

18 Each month, the Commissioner of the Office of Banks and  
19 Real Estate shall certify to the State Treasurer the actual  
20 expenditures that the Office of Banks and Real Estate incurred  
21 conducting unclaimed property examinations under the Uniform  
22 Disposition of Unclaimed Property Act during the immediately  
23 preceding month. Within a reasonable time following the  
24 acceptance of such certification by the State Treasurer, the  
25 State Treasurer shall pay from its appropriation from the State  
26 Pensions Fund to the Bank and Trust Company Fund, the Savings

1 Bank Regulatory Fund, and the Residential Finance Regulatory  
2 Fund an amount equal to the expenditures incurred by each Fund  
3 for that month.

4 Each month, the Director of Financial Institutions shall  
5 certify to the State Treasurer the actual expenditures that the  
6 Department of Financial Institutions incurred conducting  
7 unclaimed property examinations under the Uniform Disposition  
8 of Unclaimed Property Act during the immediately preceding  
9 month. Within a reasonable time following the acceptance of  
10 such certification by the State Treasurer, the State Treasurer  
11 shall pay from its appropriation from the State Pensions Fund  
12 to the Financial Institution Fund and the Credit Union Fund an  
13 amount equal to the expenditures incurred by each Fund for that  
14 month.

15 (c) As soon as possible after the effective date of this  
16 amendatory Act of the 93rd General Assembly, the General  
17 Assembly shall appropriate from the State Pensions Fund (1) to  
18 the State Universities Retirement System the amount certified  
19 under Section 15-165 during the prior year, (2) to the Judges  
20 Retirement System of Illinois the amount certified under  
21 Section 18-140 during the prior year, and (3) to the General  
22 Assembly Retirement System the amount certified under Section  
23 2-134 during the prior year as part of the required State  
24 contributions to each of those designated retirement systems;  
25 except that amounts appropriated under this subsection (c) in  
26 State fiscal year 2005 shall not reduce the amount in the State

1 Pensions Fund below \$5,000,000. If the amount in the State  
2 Pensions Fund does not exceed the sum of the amounts certified  
3 in Sections 15-165, 18-140, and 2-134 by at least \$5,000,000,  
4 the amount paid to each designated retirement system under this  
5 subsection shall be reduced in proportion to the amount  
6 certified by each of those designated retirement systems.

7 (c-5) For fiscal years 2006 through 2018 ~~2017~~, the General  
8 Assembly shall appropriate from the State Pensions Fund to the  
9 State Universities Retirement System the amount estimated to be  
10 available during the fiscal year in the State Pensions Fund;  
11 provided, however, that the amounts appropriated under this  
12 subsection (c-5) shall not reduce the amount in the State  
13 Pensions Fund below \$5,000,000.

14 (c-6) For fiscal year 2019 ~~2018~~ and each fiscal year  
15 thereafter, as soon as may be practical after any money is  
16 deposited into the State Pensions Fund from the Unclaimed  
17 Property Trust Fund, the State Treasurer shall apportion the  
18 deposited amount among the designated retirement systems as  
19 defined in subsection (a) to reduce their actuarial reserve  
20 deficiencies. The State Comptroller and State Treasurer shall  
21 pay the apportioned amounts to the designated retirement  
22 systems to fund the unfunded liabilities of the designated  
23 retirement systems. The amount apportioned to each designated  
24 retirement system shall constitute a portion of the amount  
25 estimated to be available for appropriation from the State  
26 Pensions Fund that is the same as that retirement system's

1 portion of the total actual reserve deficiency of the systems,  
2 as determined annually by the Governor's Office of Management  
3 and Budget at the request of the State Treasurer. The amounts  
4 apportioned under this subsection shall not reduce the amount  
5 in the State Pensions Fund below \$5,000,000.

6 (d) The Governor's Office of Management and Budget shall  
7 determine the individual and total reserve deficiencies of the  
8 designated retirement systems. For this purpose, the  
9 Governor's Office of Management and Budget shall utilize the  
10 latest available audit and actuarial reports of each of the  
11 retirement systems and the relevant reports and statistics of  
12 the Public Employee Pension Fund Division of the Department of  
13 Insurance.

14 (d-1) As soon as practicable after the effective date of  
15 this amendatory Act of the 93rd General Assembly, the  
16 Comptroller shall direct and the Treasurer shall transfer from  
17 the State Pensions Fund to the General Revenue Fund, as funds  
18 become available, a sum equal to the amounts that would have  
19 been paid from the State Pensions Fund to the Teachers'  
20 Retirement System of the State of Illinois, the State  
21 Universities Retirement System, the Judges Retirement System  
22 of Illinois, the General Assembly Retirement System, and the  
23 State Employees' Retirement System of Illinois after the  
24 effective date of this amendatory Act during the remainder of  
25 fiscal year 2004 to the designated retirement systems from the  
26 appropriations provided for in this Section if the transfers

1 provided in Section 6z-61 had not occurred. The transfers  
2 described in this subsection (d-1) are to partially repay the  
3 General Revenue Fund for the costs associated with the bonds  
4 used to fund the moneys transferred to the designated  
5 retirement systems under Section 6z-61.

6 (e) The changes to this Section made by this amendatory Act  
7 of 1994 shall first apply to distributions from the Fund for  
8 State fiscal year 1996.

9 (Source: P.A. 98-24, eff. 6-19-13; 98-463, eff. 8-16-13;  
10 98-674, eff. 6-30-14; 98-1081, eff. 1-1-15; 99-8, eff. 7-9-15;  
11 99-78, eff. 7-20-15; 99-523, eff. 6-30-16.)

12 (30 ILCS 105/14.1) (from Ch. 127, par. 150.1)

13 Sec. 14.1. Appropriations for State contributions to the  
14 State Employees' Retirement System; payroll requirements.

15 (a) Appropriations for State contributions to the State  
16 Employees' Retirement System of Illinois shall be expended in  
17 the manner provided in this Section. Except as otherwise  
18 provided in subsections (a-1), (a-2), (a-3), and (a-4) at the  
19 time of each payment of salary to an employee under the  
20 personal services line item, payment shall be made to the State  
21 Employees' Retirement System, from the amount appropriated for  
22 State contributions to the State Employees' Retirement System,  
23 of an amount calculated at the rate certified for the  
24 applicable fiscal year by the Board of Trustees of the State  
25 Employees' Retirement System under Section 14-135.08 of the

1 Illinois Pension Code. If a line item appropriation to an  
2 employer for this purpose is exhausted or is unavailable due to  
3 any limitation on appropriations that may apply, (including,  
4 but not limited to, limitations on appropriations from the Road  
5 Fund under Section 8.3 of the State Finance Act), the amounts  
6 shall be paid under the continuing appropriation for this  
7 purpose contained in the State Pension Funds Continuing  
8 Appropriation Act.

9 (a-1) Beginning on the effective date of this amendatory  
10 Act of the 93rd General Assembly through the payment of the  
11 final payroll from fiscal year 2004 appropriations,  
12 appropriations for State contributions to the State Employees'  
13 Retirement System of Illinois shall be expended in the manner  
14 provided in this subsection (a-1). At the time of each payment  
15 of salary to an employee under the personal services line item  
16 from a fund other than the General Revenue Fund, payment shall  
17 be made for deposit into the General Revenue Fund from the  
18 amount appropriated for State contributions to the State  
19 Employees' Retirement System of an amount calculated at the  
20 rate certified for fiscal year 2004 by the Board of Trustees of  
21 the State Employees' Retirement System under Section 14-135.08  
22 of the Illinois Pension Code. This payment shall be made to the  
23 extent that a line item appropriation to an employer for this  
24 purpose is available or unexhausted. No payment from  
25 appropriations for State contributions shall be made in  
26 conjunction with payment of salary to an employee under the



1 personal services line item from the General Revenue Fund.

2 (a-2) For fiscal year 2010 only, at the time of each  
3 payment of salary to an employee under the personal services  
4 line item from a fund other than the General Revenue Fund,  
5 payment shall be made for deposit into the State Employees'  
6 Retirement System of Illinois from the amount appropriated for  
7 State contributions to the State Employees' Retirement System  
8 of Illinois of an amount calculated at the rate certified for  
9 fiscal year 2010 by the Board of Trustees of the State  
10 Employees' Retirement System of Illinois under Section  
11 14-135.08 of the Illinois Pension Code. This payment shall be  
12 made to the extent that a line item appropriation to an  
13 employer for this purpose is available or unexhausted. For  
14 fiscal year 2010 only, no payment from appropriations for State  
15 contributions shall be made in conjunction with payment of  
16 salary to an employee under the personal services line item  
17 from the General Revenue Fund.

18 (a-3) For fiscal year 2011 only, at the time of each  
19 payment of salary to an employee under the personal services  
20 line item from a fund other than the General Revenue Fund,  
21 payment shall be made for deposit into the State Employees'  
22 Retirement System of Illinois from the amount appropriated for  
23 State contributions to the State Employees' Retirement System  
24 of Illinois of an amount calculated at the rate certified for  
25 fiscal year 2011 by the Board of Trustees of the State  
26 Employees' Retirement System of Illinois under Section

1 14-135.08 of the Illinois Pension Code. This payment shall be  
2 made to the extent that a line item appropriation to an  
3 employer for this purpose is available or unexhausted. For  
4 fiscal year 2011 only, no payment from appropriations for State  
5 contributions shall be made in conjunction with payment of  
6 salary to an employee under the personal services line item  
7 from the General Revenue Fund.

8 (a-4) In fiscal years 2012 through 2018 ~~2017~~ only, at the  
9 time of each payment of salary to an employee under the  
10 personal services line item from a fund other than the General  
11 Revenue Fund, payment shall be made for deposit into the State  
12 Employees' Retirement System of Illinois from the amount  
13 appropriated for State contributions to the State Employees'  
14 Retirement System of Illinois of an amount calculated at the  
15 rate certified for the applicable fiscal year by the Board of  
16 Trustees of the State Employees' Retirement System of Illinois  
17 under Section 14-135.08 of the Illinois Pension Code. In fiscal  
18 years 2012 through 2018 ~~2017~~ only, no payment from  
19 appropriations for State contributions shall be made in  
20 conjunction with payment of salary to an employee under the  
21 personal services line item from the General Revenue Fund.

22 (b) Except during the period beginning on the effective  
23 date of this amendatory Act of the 93rd General Assembly and  
24 ending at the time of the payment of the final payroll from  
25 fiscal year 2004 appropriations, the State Comptroller shall  
26 not approve for payment any payroll voucher that (1) includes

1 payments of salary to eligible employees in the State  
2 Employees' Retirement System of Illinois and (2) does not  
3 include the corresponding payment of State contributions to  
4 that retirement system at the full rate certified under Section  
5 14-135.08 for that fiscal year for eligible employees, unless  
6 the balance in the fund on which the payroll voucher is drawn  
7 is insufficient to pay the total payroll voucher, or  
8 unavailable due to any limitation on appropriations that may  
9 apply, including, but not limited to, limitations on  
10 appropriations from the Road Fund under Section 8.3 of the  
11 State Finance Act. If the State Comptroller approves a payroll  
12 voucher under this Section for which the fund balance is  
13 insufficient to pay the full amount of the required State  
14 contribution to the State Employees' Retirement System, the  
15 Comptroller shall promptly so notify the Retirement System.

16 (b-1) For fiscal year 2010 and fiscal year 2011 only, the  
17 State Comptroller shall not approve for payment any non-General  
18 Revenue Fund payroll voucher that (1) includes payments of  
19 salary to eligible employees in the State Employees' Retirement  
20 System of Illinois and (2) does not include the corresponding  
21 payment of State contributions to that retirement system at the  
22 full rate certified under Section 14-135.08 for that fiscal  
23 year for eligible employees, unless the balance in the fund on  
24 which the payroll voucher is drawn is insufficient to pay the  
25 total payroll voucher, or unavailable due to any limitation on  
26 appropriations that may apply, including, but not limited to,

1 limitations on appropriations from the Road Fund under Section  
2 8.3 of the State Finance Act. If the State Comptroller approves  
3 a payroll voucher under this Section for which the fund balance  
4 is insufficient to pay the full amount of the required State  
5 contribution to the State Employees' Retirement System of  
6 Illinois, the Comptroller shall promptly so notify the  
7 retirement system.

8 (c) Notwithstanding any other provisions of law, beginning  
9 July 1, 2007, required State and employee contributions to the  
10 State Employees' Retirement System of Illinois relating to  
11 affected legislative staff employees shall be paid out of  
12 moneys appropriated for that purpose to the Commission on  
13 Government Forecasting and Accountability, rather than out of  
14 the lump-sum appropriations otherwise made for the payroll and  
15 other costs of those employees.

16 These payments must be made pursuant to payroll vouchers  
17 submitted by the employing entity as part of the regular  
18 payroll voucher process.

19 For the purpose of this subsection, "affected legislative  
20 staff employees" means legislative staff employees paid out of  
21 lump-sum appropriations made to the General Assembly, an  
22 Officer of the General Assembly, or the Senate Operations  
23 Commission, but does not include district-office staff or  
24 employees of legislative support services agencies.

25 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-8,  
26 eff. 7-9-15; 99-523, eff. 6-30-16.)

1           Section 10-10. The Illinois Pension Code is amended by  
2 changing Section 14-131 as follows:

3           (40 ILCS 5/14-131)

4           Sec. 14-131. Contributions by State.

5           (a) The State shall make contributions to the System by  
6 appropriations of amounts which, together with other employer  
7 contributions from trust, federal, and other funds, employee  
8 contributions, investment income, and other income, will be  
9 sufficient to meet the cost of maintaining and administering  
10 the System on a 90% funded basis in accordance with actuarial  
11 recommendations.

12           For the purposes of this Section and Section 14-135.08,  
13 references to State contributions refer only to employer  
14 contributions and do not include employee contributions that  
15 are picked up or otherwise paid by the State or a department on  
16 behalf of the employee.

17           (b) The Board shall determine the total amount of State  
18 contributions required for each fiscal year on the basis of the  
19 actuarial tables and other assumptions adopted by the Board,  
20 using the formula in subsection (e).

21           The Board shall also determine a State contribution rate  
22 for each fiscal year, expressed as a percentage of payroll,  
23 based on the total required State contribution for that fiscal  
24 year (less the amount received by the System from

1 appropriations under Section 8.12 of the State Finance Act and  
2 Section 1 of the State Pension Funds Continuing Appropriation  
3 Act, if any, for the fiscal year ending on the June 30  
4 immediately preceding the applicable November 15 certification  
5 deadline), the estimated payroll (including all forms of  
6 compensation) for personal services rendered by eligible  
7 employees, and the recommendations of the actuary.

8 For the purposes of this Section and Section 14.1 of the  
9 State Finance Act, the term "eligible employees" includes  
10 employees who participate in the System, persons who may elect  
11 to participate in the System but have not so elected, persons  
12 who are serving a qualifying period that is required for  
13 participation, and annuitants employed by a department as  
14 described in subdivision (a) (1) or (a) (2) of Section 14-111.

15 (c) Contributions shall be made by the several departments  
16 for each pay period by warrants drawn by the State Comptroller  
17 against their respective funds or appropriations based upon  
18 vouchers stating the amount to be so contributed. These amounts  
19 shall be based on the full rate certified by the Board under  
20 Section 14-135.08 for that fiscal year. From the effective date  
21 of this amendatory Act of the 93rd General Assembly through the  
22 payment of the final payroll from fiscal year 2004  
23 appropriations, the several departments shall not make  
24 contributions for the remainder of fiscal year 2004 but shall  
25 instead make payments as required under subsection (a-1) of  
26 Section 14.1 of the State Finance Act. The several departments

1 shall resume those contributions at the commencement of fiscal  
2 year 2005.

3 (c-1) Notwithstanding subsection (c) of this Section, for  
4 fiscal years 2010, 2012, 2013, 2014, 2015, 2016, ~~and 2017,~~ and  
5 2018 only, contributions by the several departments are not  
6 required to be made for General Revenue Funds payrolls  
7 processed by the Comptroller. Payrolls paid by the several  
8 departments from all other State funds must continue to be  
9 processed pursuant to subsection (c) of this Section.

10 (c-2) For State fiscal years 2010, 2012, 2013, 2014, 2015,  
11 2016, ~~and 2017,~~ and 2018 only, on or as soon as possible after  
12 the 15th day of each month, the Board shall submit vouchers for  
13 payment of State contributions to the System, in a total  
14 monthly amount of one-twelfth of the fiscal year General  
15 Revenue Fund contribution as certified by the System pursuant  
16 to Section 14-135.08 of the Illinois Pension Code.

17 (d) If an employee is paid from trust funds or federal  
18 funds, the department or other employer shall pay employer  
19 contributions from those funds to the System at the certified  
20 rate, unless the terms of the trust or the federal-State  
21 agreement preclude the use of the funds for that purpose, in  
22 which case the required employer contributions shall be paid by  
23 the State. From the effective date of this amendatory Act of  
24 the 93rd General Assembly through the payment of the final  
25 payroll from fiscal year 2004 appropriations, the department or  
26 other employer shall not pay contributions for the remainder of

1 fiscal year 2004 but shall instead make payments as required  
2 under subsection (a-1) of Section 14.1 of the State Finance  
3 Act. The department or other employer shall resume payment of  
4 contributions at the commencement of fiscal year 2005.

5 (e) For State fiscal years 2012 through 2045, the minimum  
6 contribution to the System to be made by the State for each  
7 fiscal year shall be an amount determined by the System to be  
8 sufficient to bring the total assets of the System up to 90% of  
9 the total actuarial liabilities of the System by the end of  
10 State fiscal year 2045. In making these determinations, the  
11 required State contribution shall be calculated each year as a  
12 level percentage of payroll over the years remaining to and  
13 including fiscal year 2045 and shall be determined under the  
14 projected unit credit actuarial cost method.

15 For State fiscal years 1996 through 2005, the State  
16 contribution to the System, as a percentage of the applicable  
17 employee payroll, shall be increased in equal annual increments  
18 so that by State fiscal year 2011, the State is contributing at  
19 the rate required under this Section; except that (i) for State  
20 fiscal year 1998, for all purposes of this Code and any other  
21 law of this State, the certified percentage of the applicable  
22 employee payroll shall be 5.052% for employees earning eligible  
23 creditable service under Section 14-110 and 6.500% for all  
24 other employees, notwithstanding any contrary certification  
25 made under Section 14-135.08 before the effective date of this  
26 amendatory Act of 1997, and (ii) in the following specified



1 State fiscal years, the State contribution to the System shall  
2 not be less than the following indicated percentages of the  
3 applicable employee payroll, even if the indicated percentage  
4 will produce a State contribution in excess of the amount  
5 otherwise required under this subsection and subsection (a):  
6 9.8% in FY 1999; 10.0% in FY 2000; 10.2% in FY 2001; 10.4% in FY  
7 2002; 10.6% in FY 2003; and 10.8% in FY 2004.

8 Notwithstanding any other provision of this Article, the  
9 total required State contribution to the System for State  
10 fiscal year 2006 is \$203,783,900.

11 Notwithstanding any other provision of this Article, the  
12 total required State contribution to the System for State  
13 fiscal year 2007 is \$344,164,400.

14 For each of State fiscal years 2008 through 2009, the State  
15 contribution to the System, as a percentage of the applicable  
16 employee payroll, shall be increased in equal annual increments  
17 from the required State contribution for State fiscal year  
18 2007, so that by State fiscal year 2011, the State is  
19 contributing at the rate otherwise required under this Section.

20 Notwithstanding any other provision of this Article, the  
21 total required State General Revenue Fund contribution for  
22 State fiscal year 2010 is \$723,703,100 and shall be made from  
23 the proceeds of bonds sold in fiscal year 2010 pursuant to  
24 Section 7.2 of the General Obligation Bond Act, less (i) the  
25 pro rata share of bond sale expenses determined by the System's  
26 share of total bond proceeds, (ii) any amounts received from

1 the General Revenue Fund in fiscal year 2010, and (iii) any  
2 reduction in bond proceeds due to the issuance of discounted  
3 bonds, if applicable.

4 Notwithstanding any other provision of this Article, the  
5 total required State General Revenue Fund contribution for  
6 State fiscal year 2011 is the amount recertified by the System  
7 on or before April 1, 2011 pursuant to Section 14-135.08 and  
8 shall be made from the proceeds of bonds sold in fiscal year  
9 2011 pursuant to Section 7.2 of the General Obligation Bond  
10 Act, less (i) the pro rata share of bond sale expenses  
11 determined by the System's share of total bond proceeds, (ii)  
12 any amounts received from the General Revenue Fund in fiscal  
13 year 2011, and (iii) any reduction in bond proceeds due to the  
14 issuance of discounted bonds, if applicable.

15 Beginning in State fiscal year 2046, the minimum State  
16 contribution for each fiscal year shall be the amount needed to  
17 maintain the total assets of the System at 90% of the total  
18 actuarial liabilities of the System.

19 Amounts received by the System pursuant to Section 25 of  
20 the Budget Stabilization Act or Section 8.12 of the State  
21 Finance Act in any fiscal year do not reduce and do not  
22 constitute payment of any portion of the minimum State  
23 contribution required under this Article in that fiscal year.  
24 Such amounts shall not reduce, and shall not be included in the  
25 calculation of, the required State contributions under this  
26 Article in any future year until the System has reached a

1 funding ratio of at least 90%. A reference in this Article to  
2 the "required State contribution" or any substantially similar  
3 term does not include or apply to any amounts payable to the  
4 System under Section 25 of the Budget Stabilization Act.

5 Notwithstanding any other provision of this Section, the  
6 required State contribution for State fiscal year 2005 and for  
7 fiscal year 2008 and each fiscal year thereafter, as calculated  
8 under this Section and certified under Section 14-135.08, shall  
9 not exceed an amount equal to (i) the amount of the required  
10 State contribution that would have been calculated under this  
11 Section for that fiscal year if the System had not received any  
12 payments under subsection (d) of Section 7.2 of the General  
13 Obligation Bond Act, minus (ii) the portion of the State's  
14 total debt service payments for that fiscal year on the bonds  
15 issued in fiscal year 2003 for the purposes of that Section  
16 7.2, as determined and certified by the Comptroller, that is  
17 the same as the System's portion of the total moneys  
18 distributed under subsection (d) of Section 7.2 of the General  
19 Obligation Bond Act. In determining this maximum for State  
20 fiscal years 2008 through 2010, however, the amount referred to  
21 in item (i) shall be increased, as a percentage of the  
22 applicable employee payroll, in equal increments calculated  
23 from the sum of the required State contribution for State  
24 fiscal year 2007 plus the applicable portion of the State's  
25 total debt service payments for fiscal year 2007 on the bonds  
26 issued in fiscal year 2003 for the purposes of Section 7.2 of

1 the General Obligation Bond Act, so that, by State fiscal year  
2 2011, the State is contributing at the rate otherwise required  
3 under this Section.

4 (f) After the submission of all payments for eligible  
5 employees from personal services line items in fiscal year 2004  
6 have been made, the Comptroller shall provide to the System a  
7 certification of the sum of all fiscal year 2004 expenditures  
8 for personal services that would have been covered by payments  
9 to the System under this Section if the provisions of this  
10 amendatory Act of the 93rd General Assembly had not been  
11 enacted. Upon receipt of the certification, the System shall  
12 determine the amount due to the System based on the full rate  
13 certified by the Board under Section 14-135.08 for fiscal year  
14 2004 in order to meet the State's obligation under this  
15 Section. The System shall compare this amount due to the amount  
16 received by the System in fiscal year 2004 through payments  
17 under this Section and under Section 6z-61 of the State Finance  
18 Act. If the amount due is more than the amount received, the  
19 difference shall be termed the "Fiscal Year 2004 Shortfall" for  
20 purposes of this Section, and the Fiscal Year 2004 Shortfall  
21 shall be satisfied under Section 1.2 of the State Pension Funds  
22 Continuing Appropriation Act. If the amount due is less than  
23 the amount received, the difference shall be termed the "Fiscal  
24 Year 2004 Overpayment" for purposes of this Section, and the  
25 Fiscal Year 2004 Overpayment shall be repaid by the System to  
26 the Pension Contribution Fund as soon as practicable after the

1 certification.

2 (g) For purposes of determining the required State  
3 contribution to the System, the value of the System's assets  
4 shall be equal to the actuarial value of the System's assets,  
5 which shall be calculated as follows:

6 As of June 30, 2008, the actuarial value of the System's  
7 assets shall be equal to the market value of the assets as of  
8 that date. In determining the actuarial value of the System's  
9 assets for fiscal years after June 30, 2008, any actuarial  
10 gains or losses from investment return incurred in a fiscal  
11 year shall be recognized in equal annual amounts over the  
12 5-year period following that fiscal year.

13 (h) For purposes of determining the required State  
14 contribution to the System for a particular year, the actuarial  
15 value of assets shall be assumed to earn a rate of return equal  
16 to the System's actuarially assumed rate of return.

17 (i) After the submission of all payments for eligible  
18 employees from personal services line items paid from the  
19 General Revenue Fund in fiscal year 2010 have been made, the  
20 Comptroller shall provide to the System a certification of the  
21 sum of all fiscal year 2010 expenditures for personal services  
22 that would have been covered by payments to the System under  
23 this Section if the provisions of this amendatory Act of the  
24 96th General Assembly had not been enacted. Upon receipt of the  
25 certification, the System shall determine the amount due to the  
26 System based on the full rate certified by the Board under

1 Section 14-135.08 for fiscal year 2010 in order to meet the  
2 State's obligation under this Section. The System shall compare  
3 this amount due to the amount received by the System in fiscal  
4 year 2010 through payments under this Section. If the amount  
5 due is more than the amount received, the difference shall be  
6 termed the "Fiscal Year 2010 Shortfall" for purposes of this  
7 Section, and the Fiscal Year 2010 Shortfall shall be satisfied  
8 under Section 1.2 of the State Pension Funds Continuing  
9 Appropriation Act. If the amount due is less than the amount  
10 received, the difference shall be termed the "Fiscal Year 2010  
11 Overpayment" for purposes of this Section, and the Fiscal Year  
12 2010 Overpayment shall be repaid by the System to the General  
13 Revenue Fund as soon as practicable after the certification.

14 (j) After the submission of all payments for eligible  
15 employees from personal services line items paid from the  
16 General Revenue Fund in fiscal year 2011 have been made, the  
17 Comptroller shall provide to the System a certification of the  
18 sum of all fiscal year 2011 expenditures for personal services  
19 that would have been covered by payments to the System under  
20 this Section if the provisions of this amendatory Act of the  
21 96th General Assembly had not been enacted. Upon receipt of the  
22 certification, the System shall determine the amount due to the  
23 System based on the full rate certified by the Board under  
24 Section 14-135.08 for fiscal year 2011 in order to meet the  
25 State's obligation under this Section. The System shall compare  
26 this amount due to the amount received by the System in fiscal

1 year 2011 through payments under this Section. If the amount  
2 due is more than the amount received, the difference shall be  
3 termed the "Fiscal Year 2011 Shortfall" for purposes of this  
4 Section, and the Fiscal Year 2011 Shortfall shall be satisfied  
5 under Section 1.2 of the State Pension Funds Continuing  
6 Appropriation Act. If the amount due is less than the amount  
7 received, the difference shall be termed the "Fiscal Year 2011  
8 Overpayment" for purposes of this Section, and the Fiscal Year  
9 2011 Overpayment shall be repaid by the System to the General  
10 Revenue Fund as soon as practicable after the certification.

11 (k) For fiscal years 2012 through 2018 ~~2017~~ only, after the  
12 submission of all payments for eligible employees from personal  
13 services line items paid from the General Revenue Fund in the  
14 fiscal year have been made, the Comptroller shall provide to  
15 the System a certification of the sum of all expenditures in  
16 the fiscal year for personal services. Upon receipt of the  
17 certification, the System shall determine the amount due to the  
18 System based on the full rate certified by the Board under  
19 Section 14-135.08 for the fiscal year in order to meet the  
20 State's obligation under this Section. The System shall compare  
21 this amount due to the amount received by the System for the  
22 fiscal year. If the amount due is more than the amount  
23 received, the difference shall be termed the "Prior Fiscal Year  
24 Shortfall" for purposes of this Section, and the Prior Fiscal  
25 Year Shortfall shall be satisfied under Section 1.2 of the  
26 State Pension Funds Continuing Appropriation Act. If the amount

1 due is less than the amount received, the difference shall be  
2 termed the "Prior Fiscal Year Overpayment" for purposes of this  
3 Section, and the Prior Fiscal Year Overpayment shall be repaid  
4 by the System to the General Revenue Fund as soon as  
5 practicable after the certification.

6 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-8,  
7 eff. 7-9-15; 99-523, eff. 6-30-16.)

8 Section 10-15. The State Pension Funds Continuing  
9 Appropriation Act is amended by changing Section 1.2 as  
10 follows:

11 (40 ILCS 15/1.2)

12 Sec. 1.2. Appropriations for the State Employees'  
13 Retirement System.

14 (a) From each fund from which an amount is appropriated for  
15 personal services to a department or other employer under  
16 Article 14 of the Illinois Pension Code, there is hereby  
17 appropriated to that department or other employer, on a  
18 continuing annual basis for each State fiscal year, an  
19 additional amount equal to the amount, if any, by which (1) an  
20 amount equal to the percentage of the personal services line  
21 item for that department or employer from that fund for that  
22 fiscal year that the Board of Trustees of the State Employees'  
23 Retirement System of Illinois has certified under Section  
24 14-135.08 of the Illinois Pension Code to be necessary to meet



1 the State's obligation under Section 14-131 of the Illinois  
2 Pension Code for that fiscal year, exceeds (2) the amounts  
3 otherwise appropriated to that department or employer from that  
4 fund for State contributions to the State Employees' Retirement  
5 System for that fiscal year. From the effective date of this  
6 amendatory Act of the 93rd General Assembly through the final  
7 payment from a department or employer's personal services line  
8 item for fiscal year 2004, payments to the State Employees'  
9 Retirement System that otherwise would have been made under  
10 this subsection (a) shall be governed by the provisions in  
11 subsection (a-1).

12 (a-1) If a Fiscal Year 2004 Shortfall is certified under  
13 subsection (f) of Section 14-131 of the Illinois Pension Code,  
14 there is hereby appropriated to the State Employees' Retirement  
15 System of Illinois on a continuing basis from the General  
16 Revenue Fund an additional aggregate amount equal to the Fiscal  
17 Year 2004 Shortfall.

18 (a-2) If a Fiscal Year 2010 Shortfall is certified under  
19 subsection (i) of Section 14-131 of the Illinois Pension Code,  
20 there is hereby appropriated to the State Employees' Retirement  
21 System of Illinois on a continuing basis from the General  
22 Revenue Fund an additional aggregate amount equal to the Fiscal  
23 Year 2010 Shortfall.

24 (a-3) If a Fiscal Year 2016 Shortfall is certified under  
25 subsection (k) of Section 14-131 of the Illinois Pension Code,  
26 there is hereby appropriated to the State Employees' Retirement

1 System of Illinois on a continuing basis from the General  
2 Revenue Fund an additional aggregate amount equal to the Fiscal  
3 Year 2016 Shortfall.

4 (a-4) If a Prior Fiscal Year Shortfall is certified under  
5 subsection (k) of Section 14-131 of the Illinois Pension Code,  
6 there is hereby appropriated to the State Employees' Retirement  
7 System of Illinois on a continuing basis from the General  
8 Revenue Fund an additional aggregate amount equal to the Prior  
9 Fiscal Year Shortfall.

10 (b) The continuing appropriations provided for by this  
11 Section shall first be available in State fiscal year 1996.

12 (c) Beginning in Fiscal Year 2005, any continuing  
13 appropriation under this Section arising out of an  
14 appropriation for personal services from the Road Fund to the  
15 Department of State Police or the Secretary of State shall be  
16 payable from the General Revenue Fund rather than the Road  
17 Fund.

18 (d) For State fiscal year 2010 only, a continuing  
19 appropriation is provided to the State Employees' Retirement  
20 System equal to the amount certified by the System on or before  
21 December 31, 2008, less the gross proceeds of the bonds sold in  
22 fiscal year 2010 under the authorization contained in  
23 subsection (a) of Section 7.2 of the General Obligation Bond  
24 Act.

25 (e) For State fiscal year 2011 only, the continuing  
26 appropriation under this Section provided to the State

1 Employees' Retirement System is limited to an amount equal to  
2 the amount certified by the System on or before December 31,  
3 2009, less any amounts received pursuant to subsection (a-3) of  
4 Section 14.1 of the State Finance Act.

5 (f) For State fiscal year 2011 only, a continuing  
6 appropriation is provided to the State Employees' Retirement  
7 System equal to the amount certified by the System on or before  
8 April 1, 2011, less the gross proceeds of the bonds sold in  
9 fiscal year 2011 under the authorization contained in  
10 subsection (a) of Section 7.2 of the General Obligation Bond  
11 Act.

12 (Source: P.A. 98-674, eff. 6-30-14; 99-523, eff. 6-30-16.)

13 Section 10-20. The Uniform Disposition of Unclaimed  
14 Property Act is amended by changing Section 18 as follows:

15 (765 ILCS 1025/18) (from Ch. 141, par. 118)

16 Sec. 18. Deposit of funds received under the Act.

17 (a) The State Treasurer shall retain all funds received  
18 under this Act, including the proceeds from the sale of  
19 abandoned property under Section 17, in a trust fund known as  
20 the Unclaimed Property Trust Fund. The State Treasurer may  
21 deposit any amount in the Unclaimed Property Trust Fund into  
22 the State Pensions Fund during the fiscal year at his or her  
23 discretion; however, he or she shall, on April 15 and October  
24 15 of each year, deposit any amount in the Unclaimed Property

1 Trust Fund exceeding \$2,500,000 into the State Pensions Fund.  
2 If on either April 15 or October 15, the State Treasurer  
3 determines that a balance of \$2,500,000 is insufficient for the  
4 prompt payment of unclaimed property claims authorized under  
5 this Act, the Treasurer may retain more than \$2,500,000 in the  
6 Unclaimed Property Trust Fund in order to ensure the prompt  
7 payment of claims. Beginning in State fiscal year 2019 ~~2018~~,  
8 all amounts that are deposited into the State Pensions Fund  
9 from the Unclaimed Property Trust Fund shall be apportioned to  
10 the designated retirement systems as provided in subsection  
11 (c-6) of Section 8.12 of the State Finance Act to reduce their  
12 actuarial reserve deficiencies. He or she shall make prompt  
13 payment of claims he or she duly allows as provided for in this  
14 Act for the Unclaimed Property Trust Fund. Before making the  
15 deposit the State Treasurer shall record the name and last  
16 known address of each person appearing from the holders'  
17 reports to be entitled to the abandoned property. The record  
18 shall be available for public inspection during reasonable  
19 business hours.

20 (b) Before making any deposit to the credit of the State  
21 Pensions Fund, the State Treasurer may deduct: (1) any costs in  
22 connection with sale of abandoned property, (2) any costs of  
23 mailing and publication in connection with any abandoned  
24 property, and (3) any costs in connection with the maintenance  
25 of records or disposition of claims made pursuant to this Act.  
26 The State Treasurer shall semiannually file an itemized report

1 of all such expenses with the Legislative Audit Commission.  
2 (Source: P.A. 98-19, eff. 6-10-13; 98-24, eff. 6-19-13; 98-674,  
3 eff. 6-30-14; 98-756, eff. 7-16-14; 99-8, eff. 7-9-15; 99-523,  
4 eff. 6-30-16.)

5 ARTICLE 15. TOURISM FUNDS CONSOLIDATION

6 Section 15-5. The Department of Commerce and Economic  
7 Opportunity Law of the Civil Administrative Code of Illinois is  
8 amended by changing Sections 605-705, 605-707, and 605-710 as  
9 follows:

10 (20 ILCS 605/605-705) (was 20 ILCS 605/46.6a)

11 Sec. 605-705. Grants to local tourism and convention  
12 bureaus.

13 (a) To establish a grant program for local tourism and  
14 convention bureaus. The Department will develop and implement a  
15 program for the use of funds, as authorized under this Act, by  
16 local tourism and convention bureaus. For the purposes of this  
17 Act, bureaus eligible to receive funds are those local tourism  
18 and convention bureaus that are (i) either units of local  
19 government or incorporated as not-for-profit organizations;  
20 (ii) in legal existence for a minimum of 2 years before July 1,  
21 2001; (iii) operating with a paid, full-time staff whose sole  
22 purpose is to promote tourism in the designated service area;  
23 and (iv) affiliated with one or more municipalities or counties

1 that support the bureau with local hotel-motel taxes. After  
2 July 1, 2001, bureaus requesting certification in order to  
3 receive funds for the first time must be local tourism and  
4 convention bureaus that are (i) either units of local  
5 government or incorporated as not-for-profit organizations;  
6 (ii) in legal existence for a minimum of 2 years before the  
7 request for certification; (iii) operating with a paid,  
8 full-time staff whose sole purpose is to promote tourism in the  
9 designated service area; and (iv) affiliated with multiple  
10 municipalities or counties that support the bureau with local  
11 hotel-motel taxes. Each bureau receiving funds under this Act  
12 will be certified by the Department as the designated recipient  
13 to serve an area of the State. Notwithstanding the criteria set  
14 forth in this subsection (a), or any rule adopted under this  
15 subsection (a), the Director of the Department may provide for  
16 the award of grant funds to one or more entities if in the  
17 Department's judgment that action is necessary in order to  
18 prevent a loss of funding critical to promoting tourism in a  
19 designated geographic area of the State.

20 (b) To distribute grants to local tourism and convention  
21 bureaus from appropriations made from the Local Tourism Fund  
22 for that purpose. Of the amounts appropriated annually to the  
23 Department for expenditure under this Section prior to July 1,  
24 2011, one-third of those monies shall be used for grants to  
25 convention and tourism bureaus in cities with a population  
26 greater than 500,000. The remaining two-thirds of the annual

1 appropriation prior to July 1, 2011 shall be used for grants to  
2 convention and tourism bureaus in the remainder of the State,  
3 in accordance with a formula based upon the population served.  
4 Of the amounts appropriated annually to the Department for  
5 expenditure under this Section beginning July 1, 2011, 18% of  
6 such moneys shall be used for grants to convention and tourism  
7 bureaus in cities with a population greater than 500,000. Of  
8 the amounts appropriated annually to the Department for  
9 expenditure under this Section beginning July 1, 2011, 82% of  
10 such moneys shall be used for grants to convention bureaus in  
11 the remainder of the State, in accordance with a formula based  
12 upon the population served. The Department may reserve up to  
13 10% of total local tourism funds available for costs of  
14 administering the program to conduct audits of grants, to  
15 provide incentive funds to those bureaus that will conduct  
16 promotional activities designed to further the Department's  
17 statewide advertising campaign, to fund special statewide  
18 promotional activities, and to fund promotional activities  
19 that support an increased use of the State's parks or historic  
20 sites. The Department shall require that any convention and  
21 tourism bureau receiving a grant under this Section that  
22 requires matching funds shall provide matching funds equal to  
23 no less than 50% of the grant amount. During fiscal year 2013,  
24 the Department shall reserve \$2,000,000 of the available local  
25 tourism funds for appropriation to the Historic Preservation  
26 Agency for the operation of the Abraham Lincoln Presidential

1 Library and Museum and State historic sites.

2 (c) Notwithstanding any other provision of law, in addition  
3 to any other transfers that may be provided by law, on July 1,  
4 2017, or as soon thereafter as practical, the State Comptroller  
5 shall direct and the State Treasurer shall transfer the  
6 remaining balance from the Local Tourism Fund into the Tourism  
7 Promotion Fund. Upon completion of the transfers, the Local  
8 Tourism Fund is dissolved, and any future deposits due to that  
9 Fund and any outstanding obligations or liabilities of that  
10 Fund pass to the Tourism Promotion Fund.

11 (Source: P.A. 97-617, eff. 10-26-11; 97-732, eff. 6-30-12;  
12 98-252, eff. 8-9-13.)

13 (20 ILCS 605/605-707) (was 20 ILCS 605/46.6d)

14 Sec. 605-707. International Tourism Program.

15 (a) The Department of Commerce and Economic Opportunity  
16 must establish a program for international tourism. The  
17 Department shall develop and implement the program on January  
18 1, 2000 by rule. As part of the program, the Department may  
19 work in cooperation with local convention and tourism bureaus  
20 in Illinois in the coordination of international tourism  
21 efforts at the State and local level. The Department may (i)  
22 work in cooperation with local convention and tourism bureaus  
23 for efficient use of their international tourism marketing  
24 resources, (ii) promote Illinois in international meetings and  
25 tourism markets, (iii) work with convention and tourism bureaus



1 throughout the State to increase the number of international  
2 tourists to Illinois, (iv) provide training, research,  
3 technical support, and grants to certified convention and  
4 tourism bureaus, (v) provide staff, administration, and  
5 related support required to manage the programs under this  
6 Section, and (vi) provide grants for the development of or the  
7 enhancement of international tourism attractions.

8 (b) The Department shall make grants for expenses related  
9 to international tourism and pay for the staffing,  
10 administration, and related support from the International  
11 Tourism Fund, a special fund created in the State Treasury. Of  
12 the amounts deposited into the Fund in fiscal year 2000 after  
13 January 1, 2000 through fiscal year 2011, 55% shall be used for  
14 grants to convention and tourism bureaus in Chicago (other than  
15 the City of Chicago's Office of Tourism) and 45% shall be used  
16 for development of international tourism in areas outside of  
17 Chicago. Of the amounts deposited into the Fund in fiscal year  
18 2001 and thereafter, 55% shall be used for grants to convention  
19 and tourism bureaus in Chicago, and of that amount not less  
20 than 27.5% shall be used for grants to convention and tourism  
21 bureaus in Chicago other than the City of Chicago's Office of  
22 Tourism, and 45% shall be used for administrative expenses and  
23 grants authorized under this Section and development of  
24 international tourism in areas outside of Chicago, of which not  
25 less than \$1,000,000 shall be used annually to make grants to  
26 convention and tourism bureaus in cities other than Chicago

1 that demonstrate their international tourism appeal and  
2 request to develop or expand their international tourism  
3 marketing program, and may also be used to provide grants under  
4 item (vi) of subsection (a) of this Section. All of the amounts  
5 deposited into the Fund in fiscal year 2012 and thereafter  
6 shall be used for administrative expenses and grants authorized  
7 under this Section and development of international tourism in  
8 areas outside of Chicago, of which not less than \$1,000,000  
9 shall be used annually to make grants to convention and tourism  
10 bureaus in cities other than Chicago that demonstrate their  
11 international tourism appeal and request to develop or expand  
12 their international tourism marketing program, and may also be  
13 used to provide grants under item (vi) of subsection (a) of  
14 this Section. Amounts appropriated to the State Comptroller for  
15 administrative expenses and grants authorized by the Illinois  
16 Global Partnership Act are payable from the International  
17 Tourism Fund.

18 (c) A convention and tourism bureau is eligible to receive  
19 grant moneys under this Section if the bureau is certified to  
20 receive funds under Title 14 of the Illinois Administrative  
21 Code, Section 550.35. To be eligible for a grant, a convention  
22 and tourism bureau must provide matching funds equal to the  
23 grant amount. The Department shall require that any convention  
24 and tourism bureau receiving a grant under this Section that  
25 requires matching funds shall provide matching funds equal to  
26 no less than 50% of the grant amount. In certain circumstances

1 as determined by the Director of Commerce and Economic  
2 Opportunity, however, the City of Chicago's Office of Tourism  
3 or any other convention and tourism bureau may provide matching  
4 funds equal to no less than 50% of the grant amount to be  
5 eligible to receive the grant. One-half of this 50% may be  
6 provided through in-kind contributions. Grants received by the  
7 City of Chicago's Office of Tourism and by convention and  
8 tourism bureaus in Chicago may be expended for the general  
9 purposes of promoting conventions and tourism.

10 (d) Notwithstanding any other provision of law, in addition  
11 to any other transfers that may be provided by law, on July 1,  
12 2017, or as soon thereafter as practical, the State Comptroller  
13 shall direct and the State Treasurer shall transfer the  
14 remaining balance from the International Tourism Fund into the  
15 Tourism Promotion Fund. Upon completion of the transfers, the  
16 International Tourism Fund is dissolved, and any future  
17 deposits due to that Fund and any outstanding obligations or  
18 liabilities of that Fund pass to the Tourism Promotion Fund.

19 (Source: P.A. 97-617, eff. 10-26-11; 97-732, eff. 6-30-12;  
20 98-252, eff. 8-9-13.)

21 (20 ILCS 605/605-710)

22 Sec. 605-710. Regional tourism development organizations.

23 (a) The Department may, subject to appropriation, provide  
24 grants from the Tourism Promotion Fund for the administrative  
25 costs of not-for-profit regional tourism development

1 organizations that assist the Department in developing tourism  
2 throughout a multi-county geographical area designated by the  
3 Department. Regional tourism development organizations  
4 receiving funds under this Section may be required by the  
5 Department to submit to audits of contracts awarded by the  
6 Department to determine whether the regional tourism  
7 development organization has performed all contractual  
8 obligations under those contracts.

9 Every employee of a regional tourism development  
10 organization receiving funds under this Section shall disclose  
11 to the organization's governing board and to the Department any  
12 economic interest that employee may have in any entity with  
13 which the regional tourism development organization has  
14 contracted or to which the regional tourism development  
15 organization has granted funds.

16 (b) The Department, from moneys ~~transferred from the~~  
17 ~~General Revenue Fund to the Tourism Promotion Fund~~ and  
18 appropriated from the Tourism Promotion Fund, shall first  
19 provide funding of \$5,000,000 annually to a governmental entity  
20 with at least 2,000,000 square feet of exhibition space that  
21 has as part of its duties the promotion of cultural, scientific  
22 and trade exhibits and events within a county with a population  
23 of more than 3,000,000, to be used for any of the governmental  
24 entity's general corporate purposes.

25 (Source: P.A. 92-11, eff. 6-11-01; 92-38, eff. 6-28-01; 92-651,  
26 eff. 7-11-02.)

1           Section 15-10. The Illinois Promotion Act is amended by  
2 changing Sections 4a, 5, and 8 as follows:

3           (20 ILCS 665/4a) (from Ch. 127, par. 200-24a)

4           Sec. 4a. Funds.

5           (1) All moneys deposited in the Tourism Promotion Fund  
6 pursuant to this subsection are allocated to the Department for  
7 utilization, as appropriated, in the performance of its powers  
8 under Section 4; except that during fiscal year 2013, the  
9 Department shall reserve \$9,800,000 of the total funds  
10 available for appropriation in the Tourism Promotion Fund for  
11 appropriation to the Historic Preservation Agency for the  
12 operation of the Abraham Lincoln Presidential Library and  
13 Museum and State historic sites.

14           As soon as possible after the first day of each month,  
15 beginning July 1, 1997 and ending on June 30, 2017, upon  
16 certification of the Department of Revenue, the Comptroller  
17 shall order transferred and the Treasurer shall transfer from  
18 the General Revenue Fund to the Tourism Promotion Fund an  
19 amount equal to 13% of the net revenue realized from the Hotel  
20 Operators' Occupation Tax Act plus an amount equal to 13% of  
21 the net revenue realized from any tax imposed under Section  
22 4.05 of the Chicago World's Fair-1992 Authority Act during the  
23 preceding month. "Net revenue realized for a month" means the  
24 revenue collected by the State under that Act during the

1 previous month less the amount paid out during that same month  
2 as refunds to taxpayers for overpayment of liability under that  
3 Act.

4 (1.1) (Blank).

5 (2) As soon as possible after the first day of each month,  
6 beginning July 1, 1997 and ending on June 30, 2017, upon  
7 certification of the Department of Revenue, the Comptroller  
8 shall order transferred and the Treasurer shall transfer from  
9 the General Revenue Fund to the Tourism Promotion Fund an  
10 amount equal to 8% of the net revenue realized from the Hotel  
11 Operators' Occupation Tax plus an amount equal to 8% of the net  
12 revenue realized from any tax imposed under Section 4.05 of the  
13 Chicago World's Fair-1992 Authority Act during the preceding  
14 month. "Net revenue realized for a month" means the revenue  
15 collected by the State under that Act during the previous month  
16 less the amount paid out during that same month as refunds to  
17 taxpayers for overpayment of liability under that Act.

18 All monies deposited in the Tourism Promotion Fund under  
19 this subsection (2) shall be used solely as provided in this  
20 subsection to advertise and promote tourism throughout  
21 Illinois. Appropriations of monies deposited in the Tourism  
22 Promotion Fund pursuant to this subsection (2) shall be used  
23 solely for advertising to promote tourism, including but not  
24 limited to advertising production and direct advertisement  
25 costs, but shall not be used to employ any additional staff,  
26 finance any individual event, or lease, rent or purchase any

1 physical facilities. The Department shall coordinate its  
2 advertising under this subsection (2) with other public and  
3 private entities in the State engaged in similar promotion  
4 activities. Print or electronic media production made pursuant  
5 to this subsection (2) for advertising promotion shall not  
6 contain or include the physical appearance of or reference to  
7 the name or position of any public officer. "Public officer"  
8 means a person who is elected to office pursuant to statute, or  
9 who is appointed to an office which is established, and the  
10 qualifications and duties of which are prescribed, by statute,  
11 to discharge a public duty for the State or any of its  
12 political subdivisions.

13 (3) Notwithstanding anything in this Section to the  
14 contrary, amounts transferred from the General Revenue Fund to  
15 the Tourism Promotion Fund pursuant to this Section shall not  
16 exceed \$26,300,000 in State fiscal year 2012.

17 (4) As soon as possible after the first day of each month,  
18 beginning July 1, 2017, if the amount of revenue deposited into  
19 the Tourism Promotion Fund under subsection (c) of Section 6 of  
20 the Hotel Operators' Occupation Tax Act is less than 21% of the  
21 net revenue realized from the Hotel Operators' Occupation Tax  
22 during the preceding month, then, upon certification of the  
23 Department of Revenue, the State Comptroller shall direct and  
24 the State Treasurer shall transfer from the General Revenue  
25 Fund to the Tourism Promotion Fund an amount equal to the  
26 difference between 21% of the net revenue realized from the

1 Hotel Operators' Occupation Tax during the preceding month and  
2 the amount of revenue deposited into the Tourism Promotion Fund  
3 under subsection (c) of Section 6 of the Hotel Operators'  
4 Occupation Tax Act.

5 (5) Beginning on July 1, 2017, moneys deposited into the  
6 Tourism Promotion Fund under subsection (c) of Section 6 of the  
7 Hotel Operators' Occupation Tax Act may be used by the  
8 Department of Commerce and Economic Opportunity for the  
9 purposes authorized in the Illinois Promotion Act and for  
10 advertising to promote tourism, including but not limited to  
11 advertising production and direct advertisement costs.

12 (Source: P.A. 97-641, eff. 12-19-11; 97-732, eff. 6-30-12.)

13 (20 ILCS 665/5) (from Ch. 127, par. 200-25)

14 Sec. 5. Marketing and private sector programs.

15 (a) The Department is authorized to make grants, subject to  
16 appropriation, from ~~funds transferred into~~ the Tourism  
17 Promotion Fund ~~under subsection (1) of Section 4a~~ to counties,  
18 municipalities, not-for-profit organizations, and local  
19 promotion groups and to assist such counties, municipalities  
20 and local promotion groups in the promotion of tourism  
21 attractions and tourism events. The Department, after review of  
22 the application and if satisfied that the program and proposed  
23 expenditures of the applicant appear to be in accord with the  
24 purposes of this Act, must grant to the applicant an amount not  
25 to exceed 60% of the proposed expenditures.



1           (b) The Department may make grants, subject to  
2 appropriation, from ~~funds transferred into~~ the Tourism  
3 Promotion Fund ~~under subsection (1) of Section 4a~~ to counties,  
4 municipalities, not-for-profit organizations, local promotion  
5 groups, and for-profit businesses to assist in attracting and  
6 hosting tourism events matched with funds from sources in the  
7 private sector. The Department, after review of the application  
8 and if satisfied that the program and proposed expenditures of  
9 the applicant appear to be in accord with the purposes of this  
10 Act, must grant to the applicant an amount not to exceed 50% of  
11 the proposed expenditures.

12           Before any such grant may be made the county, municipality,  
13 not-for-profit organization, local promotion group, or  
14 for-profit business must make application to the Department for  
15 such grant, setting forth the studies, surveys and  
16 investigations proposed to be made and other activities  
17 proposed to be undertaken. The application shall further state,  
18 under oath or affirmation, with evidence thereof satisfactory  
19 to the Department, the amount of funds held by, committed to or  
20 subscribed to, and proposed to be expended by, the applicant  
21 for the purposes herein described and the amount of the grant  
22 for which application is made.

23           (Source: P.A. 92-38, eff. 6-28-01.)

24           (20 ILCS 665/8) (from Ch. 127, par. 200-28)

25           Sec. 8. Allocation of appropriations.

1           (1) Amounts ~~transferred under subsection (1) of Section 4a~~  
2 that are appropriated from the Tourism Promotion Fund to the  
3 Department for the purpose of making grants under Sections 5  
4 and 6 of this Act shall be allocated by the Department as  
5 follows:

6           (a) 62.5% to local promotion groups, municipalities,  
7 and counties not wholly or partially within any county of  
8 more than 1 million population;

9           (b) 37.5% to local promotion groups, municipalities,  
10 and counties wholly or partially within any county of more  
11 than 1 million population.

12           However, if sufficient local funds cannot be raised to  
13 match the allocation made under either paragraph (a) or (b) of  
14 this subsection, such appropriations may be reallocated, in  
15 whole or in part, to any applicant or applicants able to  
16 qualify for a grant or may be used by the Department to promote  
17 the tourist attractions of the State of Illinois as a whole.

18           (2) Amounts ~~transferred under subsection (1) of Section 4a~~  
19 that are appropriated from the Tourism Promotion Fund to the  
20 Department for the purpose of making grants under Sections 5  
21 and 6 of this Act to match funds from the private sector may be  
22 used by the Department in any county of this State.

23           (Source: P.A. 90-26, eff. 7-1-97.)

24           (30 ILCS 105/5.162 rep.)

25           (30 ILCS 105/5.523 rep.)

1 (30 ILCS 105/5.810 rep.)

2 Section 15-15. The State Finance Act is amended by  
3 repealing Sections 5.162, 5.523, and 5.810.

4 Section 15-20. The Hotel Operators' Occupation Tax Act is  
5 amended by changing Section 6 as follows:

6 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

7 Sec. 6. Filing of returns and distribution of proceeds.

8 (a) Except as provided hereinafter in this Section, on or  
9 before the last day of each calendar month, every person  
10 engaged in the business of renting, leasing or letting rooms in  
11 a hotel in this State during the preceding calendar month shall  
12 file a return with the Department, stating:

13 1. The name of the operator;

14 2. His residence address and the address of his  
15 principal place of business and the address of the  
16 principal place of business (if that is a different  
17 address) from which he engages in the business of renting,  
18 leasing or letting rooms in a hotel in this State;

19 3. Total amount of rental receipts received by him  
20 during the preceding calendar month from renting, leasing  
21 or letting rooms during such preceding calendar month;

22 4. Total amount of rental receipts received by him  
23 during the preceding calendar month from renting, leasing  
24 or letting rooms to permanent residents during such

1 preceding calendar month;

2 5. Total amount of other exclusions from gross rental  
3 receipts allowed by this Act;

4 6. Gross rental receipts which were received by him  
5 during the preceding calendar month and upon the basis of  
6 which the tax is imposed;

7 7. The amount of tax due;

8 8. Such other reasonable information as the Department  
9 may require.

10 If the operator's average monthly tax liability to the  
11 Department does not exceed \$200, the Department may authorize  
12 his returns to be filed on a quarter annual basis, with the  
13 return for January, February and March of a given year being  
14 due by April 30 of such year; with the return for April, May  
15 and June of a given year being due by July 31 of such year; with  
16 the return for July, August and September of a given year being  
17 due by October 31 of such year, and with the return for  
18 October, November and December of a given year being due by  
19 January 31 of the following year.

20 If the operator's average monthly tax liability to the  
21 Department does not exceed \$50, the Department may authorize  
22 his returns to be filed on an annual basis, with the return for  
23 a given year being due by January 31 of the following year.

24 Such quarter annual and annual returns, as to form and  
25 substance, shall be subject to the same requirements as monthly  
26 returns.

1           Notwithstanding any other provision in this Act concerning  
2 the time within which an operator may file his return, in the  
3 case of any operator who ceases to engage in a kind of business  
4 which makes him responsible for filing returns under this Act,  
5 such operator shall file a final return under this Act with the  
6 Department not more than 1 month after discontinuing such  
7 business.

8           Where the same person has more than 1 business registered  
9 with the Department under separate registrations under this  
10 Act, such person shall not file each return that is due as a  
11 single return covering all such registered businesses, but  
12 shall file separate returns for each such registered business.

13           In his return, the operator shall determine the value of  
14 any consideration other than money received by him in  
15 connection with the renting, leasing or letting of rooms in the  
16 course of his business and he shall include such value in his  
17 return. Such determination shall be subject to review and  
18 revision by the Department in the manner hereinafter provided  
19 for the correction of returns.

20           Where the operator is a corporation, the return filed on  
21 behalf of such corporation shall be signed by the president,  
22 vice-president, secretary or treasurer or by the properly  
23 accredited agent of such corporation.

24           The person filing the return herein provided for shall, at  
25 the time of filing such return, pay to the Department the  
26 amount of tax herein imposed. The operator filing the return

1 under this Section shall, at the time of filing such return,  
2 pay to the Department the amount of tax imposed by this Act  
3 less a discount of 2.1% or \$25 per calendar year, whichever is  
4 greater, which is allowed to reimburse the operator for the  
5 expenses incurred in keeping records, preparing and filing  
6 returns, remitting the tax and supplying data to the Department  
7 on request.

8 (b) There shall be deposited in the Build Illinois Fund in  
9 the State Treasury for each State fiscal year 40% of the amount  
10 of total net proceeds from the tax imposed by subsection (a) of  
11 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited  
12 in the Illinois Sports Facilities Fund and credited to the  
13 Subsidy Account each fiscal year by making monthly deposits in  
14 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies in  
15 such deposits for prior months, and an additional \$8,000,000  
16 shall be deposited in the Illinois Sports Facilities Fund and  
17 credited to the Advance Account each fiscal year by making  
18 monthly deposits in the amount of 1/8 of \$8,000,000 plus any  
19 cumulative deficiencies in such deposits for prior months;  
20 provided, that for fiscal years ending after June 30, 2001, the  
21 amount to be so deposited into the Illinois Sports Facilities  
22 Fund and credited to the Advance Account each fiscal year shall  
23 be increased from \$8,000,000 to the then applicable Advance  
24 Amount and the required monthly deposits beginning with July  
25 2001 shall be in the amount of 1/8 of the then applicable  
26 Advance Amount plus any cumulative deficiencies in those

1 deposits for prior months. (The deposits of the additional  
2 \$8,000,000 or the then applicable Advance Amount, as  
3 applicable, during each fiscal year shall be treated as  
4 advances of funds to the Illinois Sports Facilities Authority  
5 for its corporate purposes to the extent paid to the Authority  
6 or its trustee and shall be repaid into the General Revenue  
7 Fund in the State Treasury by the State Treasurer on behalf of  
8 the Authority pursuant to Section 19 of the Illinois Sports  
9 Facilities Authority Act, as amended. If in any fiscal year the  
10 full amount of the then applicable Advance Amount is not repaid  
11 into the General Revenue Fund, then the deficiency shall be  
12 paid from the amount in the Local Government Distributive Fund  
13 that would otherwise be allocated to the City of Chicago under  
14 the State Revenue Sharing Act.)

15 For purposes of the foregoing paragraph, the term "Advance  
16 Amount" means, for fiscal year 2002, \$22,179,000, and for  
17 subsequent fiscal years through fiscal year 2032, 105.615% of  
18 the Advance Amount for the immediately preceding fiscal year,  
19 rounded up to the nearest \$1,000.

20 Of the remaining 60% of the amount of total net proceeds  
21 prior to August 1, 2011 from the tax imposed by subsection (a)  
22 of Section 3 after all required deposits in the Illinois Sports  
23 Facilities Fund, the amount equal to 8% of the net revenue  
24 realized from this Act plus an amount equal to 8% of the net  
25 revenue realized from any tax imposed under Section 4.05 of the  
26 Chicago World's Fair-1992 Authority Act during the preceding

1 month shall be deposited in the Local Tourism Fund each month  
2 for purposes authorized by Section 605-705 of the Department of  
3 Commerce and Economic Opportunity Law (20 ILCS 605/605-705). Of  
4 the remaining 60% of the amount of total net proceeds beginning  
5 on August 1, 2011 and ending on June 30, 2017 from the tax  
6 imposed by subsection (a) of Section 3 after all required  
7 deposits in the Illinois Sports Facilities Fund, an amount  
8 equal to 8% of the net revenue realized from this Act plus an  
9 amount equal to 8% of the net revenue realized from any tax  
10 imposed under Section 4.05 of the Chicago World's Fair-1992  
11 Authority Act during the preceding month shall be deposited as  
12 follows: 18% of such amount shall be deposited into the Chicago  
13 Travel Industry Promotion Fund for the purposes described in  
14 subsection (n) of Section 5 of the Metropolitan Pier and  
15 Exposition Authority Act and the remaining 82% of such amount  
16 shall be deposited into the Local Tourism Fund each month for  
17 purposes authorized by Section 605-705 of the Department of  
18 Commerce and Economic Opportunity Law. Of the remaining 60% of  
19 the amount of total net proceeds beginning on July 1, 2017 from  
20 the tax imposed by subsection (a) of Section 3 after all  
21 required deposits in the Illinois Sports Facilities Fund, an  
22 amount equal to 8% of the net revenue realized from this Act  
23 during the preceding month shall be deposited as follows: 18%  
24 of such amount shall be deposited into the Tourism Promotion  
25 Fund for the purposes described in subsection (n) of Section 5  
26 of the Metropolitan Pier and Exposition Authority Act and the



1 remaining 82% of such amount shall be deposited into the  
2 Tourism Promotion Fund each month for purposes authorized by  
3 Section 605-705 of the Department of Commerce and Economic  
4 Opportunity Law. Beginning on August 1, 1999 and ending on July  
5 31, 2011, an amount equal to 4.5% of the net revenue realized  
6 from the Hotel Operators' Occupation Tax Act during the  
7 preceding month shall be deposited into the International  
8 Tourism Fund for the purposes authorized in Section 605-707 of  
9 the Department of Commerce and Economic Opportunity Law.  
10 Beginning on August 1, 2011 and ending on June 30, 2017, an  
11 amount equal to 4.5% of the net revenue realized from this Act  
12 during the preceding month shall be deposited as follows: 55%  
13 of such amount shall be deposited into the Chicago Travel  
14 Industry Promotion Fund for the purposes described in  
15 subsection (n) of Section 5 of the Metropolitan Pier and  
16 Exposition Authority Act and the remaining 45% of such amount  
17 deposited into the International Tourism Fund for the purposes  
18 authorized in Section 605-707 of the Department of Commerce and  
19 Economic Opportunity Law. Beginning on July 1, 2017, of the  
20 remaining 60% of the amount of total net proceeds beginning on  
21 July 1, 2016 from the tax imposed by subsection (a) of Section  
22 3 after all required deposits in the Illinois Sports Facilities  
23 Fund, an amount equal to 4.5% of the net revenue realized from  
24 this Act during the preceding month shall be deposited as  
25 follows: 55% of such amount shall be deposited into the Tourism  
26 Promotion Fund for the purposes described in subsection (n) of

1 Section 5 of the Metropolitan Pier and Exposition Authority Act  
2 and the remaining 45% of such amount deposited into the Tourism  
3 Promotion Fund for the purposes authorized in Section 605-707  
4 of the Department of Commerce and Economic Opportunity Law.

5 "Net revenue realized for a month" means the revenue collected  
6 by the State under that Act during the previous month less the  
7 amount paid out during that same month as refunds to taxpayers  
8 for overpayment of liability under that Act.

9 (c) After making all these deposits, all other proceeds of  
10 the tax imposed under subsection (a) of Section 3 shall be  
11 deposited in the Tourism Promotion ~~General Revenue~~ Fund in the  
12 State Treasury. All moneys received by the Department from the  
13 additional tax imposed under subsection (b) of Section 3 shall  
14 be deposited into the Build Illinois Fund in the State  
15 Treasury.

16 (d) The Department may, upon separate written notice to a  
17 taxpayer, require the taxpayer to prepare and file with the  
18 Department on a form prescribed by the Department within not  
19 less than 60 days after receipt of the notice an annual  
20 information return for the tax year specified in the notice.  
21 Such annual return to the Department shall include a statement  
22 of gross receipts as shown by the operator's last State income  
23 tax return. If the total receipts of the business as reported  
24 in the State income tax return do not agree with the gross  
25 receipts reported to the Department for the same period, the  
26 operator shall attach to his annual information return a

1 schedule showing a reconciliation of the 2 amounts and the  
2 reasons for the difference. The operator's annual information  
3 return to the Department shall also disclose pay roll  
4 information of the operator's business during the year covered  
5 by such return and any additional reasonable information which  
6 the Department deems would be helpful in determining the  
7 accuracy of the monthly, quarterly or annual tax returns by  
8 such operator as hereinbefore provided for in this Section.

9 If the annual information return required by this Section  
10 is not filed when and as required the taxpayer shall be liable  
11 for a penalty in an amount determined in accordance with  
12 Section 3-4 of the Uniform Penalty and Interest Act until such  
13 return is filed as required, the penalty to be assessed and  
14 collected in the same manner as any other penalty provided for  
15 in this Act.

16 The chief executive officer, proprietor, owner or highest  
17 ranking manager shall sign the annual return to certify the  
18 accuracy of the information contained therein. Any person who  
19 willfully signs the annual return containing false or  
20 inaccurate information shall be guilty of perjury and punished  
21 accordingly. The annual return form prescribed by the  
22 Department shall include a warning that the person signing the  
23 return may be liable for perjury.

24 The foregoing portion of this Section concerning the filing  
25 of an annual information return shall not apply to an operator  
26 who is not required to file an income tax return with the

1 United States Government.

2 (Source: P.A. 97-617, eff. 10-26-11.)

3 Section 15-25. The Metropolitan Pier and Exposition  
4 Authority Act is amended by changing Section 5 as follows:

5 (70 ILCS 210/5) (from Ch. 85, par. 1225)

6 Sec. 5. The Metropolitan Pier and Exposition Authority  
7 shall also have the following rights and powers:

8 (a) To accept from Chicago Park Fair, a corporation, an  
9 assignment of whatever sums of money it may have received  
10 from the Fair and Exposition Fund, allocated by the  
11 Department of Agriculture of the State of Illinois, and  
12 Chicago Park Fair is hereby authorized to assign, set over  
13 and transfer any of those funds to the Metropolitan Pier  
14 and Exposition Authority. The Authority has the right and  
15 power hereafter to receive sums as may be distributed to it  
16 by the Department of Agriculture of the State of Illinois  
17 from the Fair and Exposition Fund pursuant to the  
18 provisions of Sections 5, 6i, and 28 of the State Finance  
19 Act. All sums received by the Authority shall be held in  
20 the sole custody of the secretary-treasurer of the  
21 Metropolitan Pier and Exposition Board.

22 (b) To accept the assignment of, assume and execute any  
23 contracts heretofore entered into by Chicago Park Fair.

24 (c) To acquire, own, construct, equip, lease, operate

1 and maintain grounds, buildings and facilities to carry out  
2 its corporate purposes and duties, and to carry out or  
3 otherwise provide for the recreational, cultural,  
4 commercial or residential development of Navy Pier, and to  
5 fix and collect just, reasonable and nondiscriminatory  
6 charges for the use thereof. The charges so collected shall  
7 be made available to defray the reasonable expenses of the  
8 Authority and to pay the principal of and the interest upon  
9 any revenue bonds issued by the Authority. The Authority  
10 shall be subject to and comply with the Lake Michigan and  
11 Chicago Lakefront Protection Ordinance, the Chicago  
12 Building Code, the Chicago Zoning Ordinance, and all  
13 ordinances and regulations of the City of Chicago contained  
14 in the following Titles of the Municipal Code of Chicago:  
15 Businesses, Occupations and Consumer Protection; Health  
16 and Safety; Fire Prevention; Public Peace, Morals and  
17 Welfare; Utilities and Environmental Protection; Streets,  
18 Public Ways, Parks, Airports and Harbors; Electrical  
19 Equipment and Installation; Housing and Economic  
20 Development (only Chapter 5-4 thereof); and Revenue and  
21 Finance (only so far as such Title pertains to the  
22 Authority's duty to collect taxes on behalf of the City of  
23 Chicago).

24 (d) To enter into contracts treating in any manner with  
25 the objects and purposes of this Act.

26 (e) To lease any buildings to the Adjutant General of

1 the State of Illinois for the use of the Illinois National  
2 Guard or the Illinois Naval Militia.

3 (f) To exercise the right of eminent domain by  
4 condemnation proceedings in the manner provided by the  
5 Eminent Domain Act, including, with respect to Site B only,  
6 the authority to exercise quick take condemnation by  
7 immediate vesting of title under Article 20 of the Eminent  
8 Domain Act, to acquire any privately owned real or personal  
9 property and, with respect to Site B only, public property  
10 used for rail transportation purposes (but no such taking  
11 of such public property shall, in the reasonable judgment  
12 of the owner, interfere with such rail transportation) for  
13 the lawful purposes of the Authority in Site A, at Navy  
14 Pier, and at Site B. Just compensation for property taken  
15 or acquired under this paragraph shall be paid in money or,  
16 notwithstanding any other provision of this Act and with  
17 the agreement of the owner of the property to be taken or  
18 acquired, the Authority may convey substitute property or  
19 interests in property or enter into agreements with the  
20 property owner, including leases, licenses, or  
21 concessions, with respect to any property owned by the  
22 Authority, or may provide for other lawful forms of just  
23 compensation to the owner. Any property acquired in  
24 condemnation proceedings shall be used only as provided in  
25 this Act. Except as otherwise provided by law, the City of  
26 Chicago shall have a right of first refusal prior to any

1 sale of any such property by the Authority to a third party  
2 other than substitute property. The Authority shall  
3 develop and implement a relocation plan for businesses  
4 displaced as a result of the Authority's acquisition of  
5 property. The relocation plan shall be substantially  
6 similar to provisions of the Uniform Relocation Assistance  
7 and Real Property Acquisition Act and regulations  
8 promulgated under that Act relating to assistance to  
9 displaced businesses. To implement the relocation plan the  
10 Authority may acquire property by purchase or gift or may  
11 exercise the powers authorized in this subsection (f),  
12 except the immediate vesting of title under Article 20 of  
13 the Eminent Domain Act, to acquire substitute private  
14 property within one mile of Site B for the benefit of  
15 displaced businesses located on property being acquired by  
16 the Authority. However, no such substitute property may be  
17 acquired by the Authority unless the mayor of the  
18 municipality in which the property is located certifies in  
19 writing that the acquisition is consistent with the  
20 municipality's land use and economic development policies  
21 and goals. The acquisition of substitute property is  
22 declared to be for public use. In exercising the powers  
23 authorized in this subsection (f), the Authority shall use  
24 its best efforts to relocate businesses within the area of  
25 McCormick Place or, failing that, within the City of  
26 Chicago.

1           (g) To enter into contracts relating to construction  
2 projects which provide for the delivery by the contractor  
3 of a completed project, structure, improvement, or  
4 specific portion thereof, for a fixed maximum price, which  
5 contract may provide that the delivery of the project,  
6 structure, improvement, or specific portion thereof, for  
7 the fixed maximum price is insured or guaranteed by a third  
8 party capable of completing the construction.

9           (h) To enter into agreements with any person with  
10 respect to the use and occupancy of the grounds, buildings,  
11 and facilities of the Authority, including concession,  
12 license, and lease agreements on terms and conditions as  
13 the Authority determines. Notwithstanding Section 24,  
14 agreements with respect to the use and occupancy of the  
15 grounds, buildings, and facilities of the Authority for a  
16 term of more than one year shall be entered into in  
17 accordance with the procurement process provided for in  
18 Section 25.1.

19           (i) To enter into agreements with any person with  
20 respect to the operation and management of the grounds,  
21 buildings, and facilities of the Authority or the provision  
22 of goods and services on terms and conditions as the  
23 Authority determines.

24           (j) After conducting the procurement process provided  
25 for in Section 25.1, to enter into one or more contracts to  
26 provide for the design and construction of all or part of



1 the Authority's Expansion Project grounds, buildings, and  
2 facilities. Any contract for design and construction of the  
3 Expansion Project shall be in the form authorized by  
4 subsection (g), shall be for a fixed maximum price not in  
5 excess of the funds that are authorized to be made  
6 available for those purposes during the term of the  
7 contract, and shall be entered into before commencement of  
8 construction.

9 (k) To enter into agreements, including project  
10 agreements with labor unions, that the Authority deems  
11 necessary to complete the Expansion Project or any other  
12 construction or improvement project in the most timely and  
13 efficient manner and without strikes, picketing, or other  
14 actions that might cause disruption or delay and thereby  
15 add to the cost of the project.

16 (l) To provide incentives to organizations and  
17 entities that agree to make use of the grounds, buildings,  
18 and facilities of the Authority for conventions, meetings,  
19 or trade shows. The incentives may take the form of  
20 discounts from regular fees charged by the Authority,  
21 subsidies for or assumption of the costs incurred with  
22 respect to the convention, meeting, or trade show, or other  
23 inducements. The Authority shall award incentives to  
24 attract large conventions, meetings, and trade shows to its  
25 facilities under the terms set forth in this subsection (l)  
26 from amounts appropriated to the Authority from the

1 Metropolitan Pier and Exposition Authority Incentive Fund  
2 for this purpose.

3 No later than May 15 of each year, the Chief Executive  
4 Officer of the Metropolitan Pier and Exposition Authority  
5 shall certify to the State Comptroller and the State  
6 Treasurer the amounts of incentive grant funds used during  
7 the current fiscal year to provide incentives for  
8 conventions, meetings, or trade shows that (i) have been  
9 approved by the Authority, in consultation with an  
10 organization meeting the qualifications set out in Section  
11 5.6 of this Act, provided the Authority has entered into a  
12 marketing agreement with such an organization, (ii)  
13 demonstrate registered attendance in excess of 5,000  
14 individuals or in excess of 10,000 individuals, as  
15 appropriate, and (iii) but for the incentive, would not  
16 have used the facilities of the Authority for the  
17 convention, meeting, or trade show. The State Comptroller  
18 may request that the Auditor General conduct an audit of  
19 the accuracy of the certification. If the State Comptroller  
20 determines by this process of certification that incentive  
21 funds, in whole or in part, were disbursed by the Authority  
22 by means other than in accordance with the standards of  
23 this subsection (1), then any amount transferred to the  
24 Metropolitan Pier and Exposition Authority Incentive Fund  
25 shall be reduced during the next subsequent transfer in  
26 direct proportion to that amount determined to be in

1 violation of the terms set forth in this subsection (1).

2 On July 15, 2012, the Comptroller shall order  
3 transferred, and the Treasurer shall transfer, into the  
4 Metropolitan Pier and Exposition Authority Incentive Fund  
5 from the General Revenue Fund the sum of \$7,500,000 plus an  
6 amount equal to the incentive grant funds certified by the  
7 Chief Executive Officer as having been lawfully paid under  
8 the provisions of this Section in the previous 2 fiscal  
9 years that have not otherwise been transferred into the  
10 Metropolitan Pier and Exposition Authority Incentive Fund,  
11 provided that transfers in excess of \$15,000,000 shall not  
12 be made in any fiscal year.

13 On July 15, 2013, the Comptroller shall order  
14 transferred, and the Treasurer shall transfer, into the  
15 Metropolitan Pier and Exposition Authority Incentive Fund  
16 from the General Revenue Fund the sum of \$7,500,000 plus an  
17 amount equal to the incentive grant funds certified by the  
18 Chief Executive Officer as having been lawfully paid under  
19 the provisions of this Section in the previous fiscal year  
20 that have not otherwise been transferred into the  
21 Metropolitan Pier and Exposition Authority Incentive Fund,  
22 provided that transfers in excess of \$15,000,000 shall not  
23 be made in any fiscal year.

24 On July 15, 2014, and every year thereafter, the  
25 Comptroller shall order transferred, and the Treasurer  
26 shall transfer, into the Metropolitan Pier and Exposition

1 Authority Incentive Fund from the General Revenue Fund an  
2 amount equal to the incentive grant funds certified by the  
3 Chief Executive Officer as having been lawfully paid under  
4 the provisions of this Section in the previous fiscal year  
5 that have not otherwise been transferred into the  
6 Metropolitan Pier and Exposition Authority Incentive Fund,  
7 provided that transfers in excess of \$15,000,000 shall not  
8 be made in any fiscal year.

9 After a transfer has been made under this subsection  
10 (1), the Chief Executive Officer shall file a request for  
11 payment with the Comptroller evidencing that the incentive  
12 grants have been made and the Comptroller shall thereafter  
13 order paid, and the Treasurer shall pay, the requested  
14 amounts to the Metropolitan Pier and Exposition Authority.

15 In no case shall more than \$5,000,000 be used in any  
16 one year by the Authority for incentives granted  
17 conventions, meetings, or trade shows with a registered  
18 attendance of more than 5,000 and less than 10,000. Amounts  
19 in the Metropolitan Pier and Exposition Authority  
20 Incentive Fund shall only be used by the Authority for  
21 incentives paid to attract large conventions, meetings,  
22 and trade shows to its facilities as provided in this  
23 subsection (1).

24 (1-5) The Village of Rosemont shall provide incentives  
25 from amounts transferred into the Convention Center  
26 Support Fund to retain and attract conventions, meetings,

1 or trade shows to the Donald E. Stephens Convention Center  
2 under the terms set forth in this subsection (1-5).

3 No later than May 15 of each year, the Mayor of the  
4 Village of Rosemont or his or her designee shall certify to  
5 the State Comptroller and the State Treasurer the amounts  
6 of incentive grant funds used during the previous fiscal  
7 year to provide incentives for conventions, meetings, or  
8 trade shows that (1) have been approved by the Village, (2)  
9 demonstrate registered attendance in excess of 5,000  
10 individuals, and (3) but for the incentive, would not have  
11 used the Donald E. Stephens Convention Center facilities  
12 for the convention, meeting, or trade show. The State  
13 Comptroller may request that the Auditor General conduct an  
14 audit of the accuracy of the certification.

15 If the State Comptroller determines by this process of  
16 certification that incentive funds, in whole or in part,  
17 were disbursed by the Village by means other than in  
18 accordance with the standards of this subsection (1-5),  
19 then the amount transferred to the Convention Center  
20 Support Fund shall be reduced during the next subsequent  
21 transfer in direct proportion to that amount determined to  
22 be in violation of the terms set forth in this subsection  
23 (1-5).

24 On July 15, 2012, and each year thereafter, the  
25 Comptroller shall order transferred, and the Treasurer  
26 shall transfer, into the Convention Center Support Fund

1 from the General Revenue Fund the amount of \$5,000,000 for  
2 (i) incentives to attract large conventions, meetings, and  
3 trade shows to the Donald E. Stephens Convention Center,  
4 and (ii) to be used by the Village of Rosemont for the  
5 repair, maintenance, and improvement of the Donald E.  
6 Stephens Convention Center and for debt service on debt  
7 instruments issued for those purposes by the village. No  
8 later than 30 days after the transfer, the Comptroller  
9 shall order paid, and the Treasurer shall pay, to the  
10 Village of Rosemont the amounts transferred.

11 (m) To enter into contracts with any person conveying  
12 the naming rights or other intellectual property rights  
13 with respect to the grounds, buildings, and facilities of  
14 the Authority.

15 (n) To enter into grant agreements with the Chicago  
16 Convention and Tourism Bureau providing for the marketing  
17 of the convention facilities to large and small  
18 conventions, meetings, and trade shows and the promotion of  
19 the travel industry in the City of Chicago, provided such  
20 agreements meet the requirements of Section 5.6 of this  
21 Act. Receipts of the Authority from the increase in the  
22 airport departure tax authorized by Public Act 96-898  
23 ~~Section 13(f) of this amendatory Act of the 96th General~~  
24 ~~Assembly and, subject to appropriation to the Authority,~~  
25 ~~funds deposited in the Chicago Travel Industry Promotion~~  
26 ~~Fund pursuant to Section 6 of the Hotel Operators'~~



1 (20 ILCS 405/405-20) (was 20 ILCS 405/35.7)

2 Sec. 405-20. Fiscal policy information to Governor;  
3 information technology ~~statistical research~~ planning.

4 (a) The Department shall be responsible for providing the  
5 Governor with timely, comprehensive, and meaningful  
6 information pertinent to the formulation and execution of  
7 fiscal policy. In performing this responsibility the  
8 Department shall have the power and duty to do the following:

9 (1) Control the procurement, retention, installation,  
10 maintenance, and operation, as specified by the Director,  
11 of information technology ~~electronic data processing~~  
12 equipment and software used by State agencies in such a  
13 manner as to achieve maximum economy and provide adequate  
14 assistance in the development of information suitable for  
15 management analysis.

16 (2) Establish principles and standards of information  
17 technology ~~statistical~~ reporting by State agencies and  
18 priorities for completion of research by those agencies in  
19 accordance with the requirements for management analysis  
20 as specified by the Director.

21 (3) Establish, through the Director, charges for  
22 information technology ~~statistical~~ services requested by  
23 State agencies and rendered by the Department. The  
24 Department is likewise empowered through the Director to  
25 establish prices or charges for information technology  
26 services rendered by the Department for ~~all statistical~~



1 ~~reports purchased by~~ agencies and individuals not  
2 connected with State government.

3 (4) Instruct all State agencies as the Director may  
4 require to report regularly to the Department, in the  
5 manner the Director may prescribe, their usage of  
6 information technology ~~electronic information~~ devices and  
7 services, the cost incurred, the information produced, and  
8 the procedures followed in obtaining the information. All  
9 State agencies shall request of the Director any  
10 information technology resources ~~statistical services~~  
11 requiring the use of electronic devices and shall conform  
12 to the priorities assigned by the Director in using those  
13 electronic devices.

14 (5) Examine the accounts, use of information  
15 technology resources, and statistical data of any  
16 organization, body, or agency receiving appropriations  
17 from the General Assembly.

18 (6) Install and operate a modern information system  
19 utilizing equipment adequate to satisfy the requirements  
20 for analysis and review as specified by the Director.  
21 Expenditures for information technology ~~statistical~~  
22 services rendered shall be reimbursed by the recipients.  
23 The reimbursement shall be determined by the Director as  
24 amounts sufficient to reimburse the Technology Management  
25 ~~Statistical Services~~ Revolving Fund for expenditures  
26 incurred in rendering the services.

1 (b) In addition to the other powers and duties listed in  
2 this Section, the Department shall analyze the present and  
3 future aims, needs, and requirements of information technology  
4 ~~statistical research~~ and planning in order to provide for the  
5 formulation of overall policy relative to the use of electronic  
6 data processing equipment and software by the State of  
7 Illinois. In making this analysis, the Department under the  
8 Director shall formulate a master plan for the use of  
9 information technology ~~statistical research~~, utilizing  
10 electronic equipment, software and services most  
11 advantageously, and advising whether electronic data  
12 processing equipment and software should be leased or purchased  
13 by the State. The Department under the Director shall prepare  
14 and submit interim reports of meaningful developments and  
15 proposals for legislation to the Governor on or before January  
16 30 each year. The Department under the Director shall engage in  
17 a continuing analysis and evaluation of the master plan so  
18 developed, and it shall be the responsibility of the Department  
19 to recommend from time to time any needed amendments and  
20 modifications of any master plan enacted by the General  
21 Assembly.

22 (c) For the purposes of this Section, Section 405-245, and  
23 paragraph (4) of Section 405-10 only, "State agencies" means  
24 all departments, boards, commissions, and agencies of the State  
25 of Illinois subject to the Governor.

26 (Source: P.A. 94-91, eff. 7-1-05.)

1 (20 ILCS 405/405-250) (was 20 ILCS 405/35.7a)  
2 Sec. 405-250. Information technology ~~Statistical services;~~  
3 use of information technology ~~electronic data processing~~  
4 equipment and software. The Department may make information  
5 technology resources ~~statistical services~~ and the use of  
6 information technology ~~electronic data processing~~ equipment  
7 and software, including necessary telecommunications lines and  
8 equipment, available to local governments, elected State  
9 officials, State educational institutions, and all other  
10 governmental units of the State requesting them. The Director  
11 is empowered to establish prices and charges for the  
12 information technology resources ~~statistical services~~ so  
13 furnished and for the use of the information technology  
14 ~~electronic data processing~~ equipment and software and  
15 necessary telecommunications lines and equipment. The prices  
16 and charges shall be sufficient to reimburse the cost of  
17 furnishing the services and use of equipment, software, and  
18 lines.

19 (Source: P.A. 91-239, eff. 1-1-00.)

20 (20 ILCS 405/405-410)

21 Sec. 405-410. Transfer of Information Technology  
22 functions.

23 (a) Notwithstanding any other law to the contrary, the  
24 Director of Central Management Services, working in

1 cooperation with the Director of any other agency, department,  
2 board, or commission directly responsible to the Governor, may  
3 direct the transfer, to the Department of Central Management  
4 Services, of those information technology functions at that  
5 agency, department, board, or commission that are suitable for  
6 centralization.

7 Upon receipt of the written direction to transfer  
8 information technology functions to the Department of Central  
9 Management Services, the personnel, equipment, and property  
10 (both real and personal) directly relating to the transferred  
11 functions shall be transferred to the Department of Central  
12 Management Services, and the relevant documents, records, and  
13 correspondence shall be transferred or copied, as the Director  
14 may prescribe.

15 (b) Upon receiving written direction from the Director of  
16 Central Management Services, the Comptroller and Treasurer are  
17 authorized to transfer the unexpended balance of any  
18 appropriations related to the information technology functions  
19 transferred to the Department of Central Management Services  
20 and shall make the necessary fund transfers from any special  
21 fund in the State Treasury or from any other federal or State  
22 trust fund held by the Treasurer to the General Revenue Fund or  
23 ~~7~~ the Technology Management ~~Statistical Services~~ Revolving  
24 Fund, ~~or the Communications Revolving Fund~~, as designated by  
25 the Director of Central Management Services, for use by the  
26 Department of Central Management Services in support of

1 information technology functions or any other related costs or  
2 expenses of the Department of Central Management Services.

3 (c) The rights of employees and the State and its agencies  
4 under the Personnel Code and applicable collective bargaining  
5 agreements or under any pension, retirement, or annuity plan  
6 shall not be affected by any transfer under this Section.

7 (d) The functions transferred to the Department of Central  
8 Management Services by this Section shall be vested in and  
9 shall be exercised by the Department of Central Management  
10 Services. Each act done in the exercise of those functions  
11 shall have the same legal effect as if done by the agencies,  
12 offices, divisions, departments, bureaus, boards and  
13 commissions from which they were transferred.

14 Every person or other entity shall be subject to the same  
15 obligations and duties and any penalties, civil or criminal,  
16 arising therefrom, and shall have the same rights arising from  
17 the exercise of such rights, powers, and duties as had been  
18 exercised by the agencies, offices, divisions, departments,  
19 bureaus, boards, and commissions from which they were  
20 transferred.

21 Whenever reports or notices are now required to be made or  
22 given or papers or documents furnished or served by any person  
23 in regards to the functions transferred to or upon the  
24 agencies, offices, divisions, departments, bureaus, boards,  
25 and commissions from which the functions were transferred, the  
26 same shall be made, given, furnished or served in the same

1 manner to or upon the Department of Central Management  
2 Services.

3 This Section does not affect any act done, ratified, or  
4 cancelled or any right occurring or established or any action  
5 or proceeding had or commenced in an administrative, civil, or  
6 criminal cause regarding the functions transferred, but those  
7 proceedings may be continued by the Department of Central  
8 Management Services.

9 This Section does not affect the legality of any rules in  
10 the Illinois Administrative Code regarding the functions  
11 transferred in this Section that are in force on the effective  
12 date of this Section. If necessary, however, the affected  
13 agencies shall propose, adopt, or repeal rules, rule  
14 amendments, and rule recodifications as appropriate to  
15 effectuate this Section.

16 (Source: P.A. 93-25, eff. 6-20-03; 93-839, eff. 7-30-04;  
17 93-1067, eff. 1-15-05.)

18 Section 20-10. The State Finance Act is amended by changing  
19 Sections 5.12, 5.55, 6p-1, 6p-2, 6z-34, and 8.16a as follows:

20 (30 ILCS 105/5.12) (from Ch. 127, par. 141.12)

21 Sec. 5.12. The Communications Revolving Fund. This Section  
22 is repealed on December 31, 2017.

23 (Source: Laws 1919, p. 946.)

1 (30 ILCS 105/5.55) (from Ch. 127, par. 141.55)

2 Sec. 5.55. The Technology Management ~~Statistical Services~~  
3 Revolving Fund.

4 (Source: Laws 1919, p. 946.)

5 (30 ILCS 105/6p-1) (from Ch. 127, par. 142p1)

6 Sec. 6p-1. The Technology Management Revolving Fund  
7 (formerly known as the Statistical Services Revolving Fund)  
8 shall be initially financed by a transfer of funds from the  
9 General Revenue Fund. Thereafter, all fees and other monies  
10 received by the Department of Central Management Services in  
11 payment for statistical services rendered pursuant to Section  
12 405-20 of the Department of Central Management Services Law (20  
13 ILCS 405/405-20) shall be paid into the Technology Management  
14 ~~Statistical Services~~ Revolving Fund. On and after July 1, 2017,  
15 or after sufficient moneys have been received in the  
16 Communications Revolving Fund to pay all Fiscal Year 2017  
17 obligations payable from the Fund, whichever is later, all fees  
18 and other moneys received by the Department of Central  
19 Management Services in payment for communications services  
20 rendered pursuant to the Department of Central Management  
21 Services Law of the Civil Administrative Code of Illinois or  
22 sale of surplus State communications equipment shall be paid  
23 into the Technology Management Revolving Fund. The money in  
24 this fund shall be used by the Department of Central Management  
25 Services as reimbursement for expenditures incurred in

1 rendering statistical services and, beginning July 1, 2017, as  
2 reimbursement for expenditures incurred in relation to  
3 communications services.

4 (Source: P.A. 91-239, eff. 1-1-00.)

5 (30 ILCS 105/6p-2) (from Ch. 127, par. 142p2)

6 Sec. 6p-2. The Communications Revolving Fund shall be  
7 initially financed by a transfer of funds from the General  
8 Revenue Fund. Thereafter, through June 30, 2017, all fees and  
9 other monies received by the Department of Central Management  
10 Services in payment for communications services rendered  
11 pursuant to the Department of Central Management Services Law  
12 or sale of surplus State communications equipment shall be paid  
13 into the Communications Revolving Fund. Except as otherwise  
14 provided in this Section, the money in this fund shall be used  
15 by the Department of Central Management Services as  
16 reimbursement for expenditures incurred in relation to  
17 communications services.

18 On the effective date of this amendatory Act of the 93rd  
19 General Assembly, or as soon as practicable thereafter, the  
20 State Comptroller shall order transferred and the State  
21 Treasurer shall transfer \$3,000,000 from the Communications  
22 Revolving Fund to the Emergency Public Health Fund to be used  
23 for the purposes specified in Section 55.6a of the  
24 Environmental Protection Act.

25 In addition to any other transfers that may be provided for



1 by law, on July 1, 2011, or as soon thereafter as practical,  
2 the State Comptroller shall direct and the State Treasurer  
3 shall transfer the sum of \$5,000,000 from the General Revenue  
4 Fund to the Communications Revolving Fund.

5 Notwithstanding any other provision of law, in addition to  
6 any other transfers that may be provided by law, on July 1,  
7 2017, or after sufficient moneys have been received in the  
8 Communications Revolving Fund to pay all Fiscal Year 2017  
9 obligations payable from the Fund, whichever is later, the  
10 State Comptroller shall direct and the State Treasurer shall  
11 transfer the remaining balance from the Communications  
12 Revolving Fund into the Technology Management Revolving Fund.  
13 Upon completion of the transfer, any future deposits due to  
14 that Fund and any outstanding obligations or liabilities of  
15 that Fund pass to the Technology Management Revolving Fund.

16 (Source: P.A. 97-641, eff. 12-19-11.)

17 (30 ILCS 105/6z-34)

18 Sec. 6z-34. Secretary of State Special Services Fund. There  
19 is created in the State Treasury a special fund to be known as  
20 the Secretary of State Special Services Fund. Moneys deposited  
21 into the Fund may, subject to appropriation, be used by the  
22 Secretary of State for any or all of the following purposes:

23 (1) For general automation efforts within operations  
24 of the Office of Secretary of State.

25 (2) For technology applications in any form that will

1           enhance the operational capabilities of the Office of  
2           Secretary of State.

3           (3) To provide funds for any type of library grants  
4           authorized and administered by the Secretary of State as  
5           State Librarian.

6           These funds are in addition to any other funds otherwise  
7           authorized to the Office of Secretary of State for like or  
8           similar purposes.

9           On August 15, 1997, all fiscal year 1997 receipts that  
10          exceed the amount of \$15,000,000 shall be transferred from this  
11          Fund to the Technology Management Revolving Fund (formerly  
12          known as the Statistical Services Revolving Fund); on August  
13          15, 1998 and each year thereafter through 2000, all receipts  
14          from the fiscal year ending on the previous June 30th that  
15          exceed the amount of \$17,000,000 shall be transferred from this  
16          Fund to the Technology Management Revolving Fund (formerly  
17          known as the Statistical Services Revolving Fund); on August  
18          15, 2001 and each year thereafter through 2002, all receipts  
19          from the fiscal year ending on the previous June 30th that  
20          exceed the amount of \$19,000,000 shall be transferred from this  
21          Fund to the Technology Management Revolving Fund (formerly  
22          known as the Statistical Services Revolving Fund); and on  
23          August 15, 2003 and each year thereafter, all receipts from the  
24          fiscal year ending on the previous June 30th that exceed the  
25          amount of \$33,000,000 shall be transferred from this Fund to  
26          the Technology Management Revolving Fund (formerly known as the

1 Statistical Services Revolving Fund).

2 (Source: P.A. 92-32, eff. 7-1-01; 93-32, eff. 7-1-03.)

3 (30 ILCS 105/8.16a) (from Ch. 127, par. 144.16a)

4 Sec. 8.16a. Appropriations for the procurement,  
5 installation, retention, maintenance and operation of  
6 electronic data processing and information technology devices  
7 and software used by state agencies subject to Section 405-20  
8 of the Department of Central Management Services Law (20 ILCS  
9 405/405-20), the purchase of necessary supplies and equipment  
10 and accessories thereto, and all other expenses incident to the  
11 operation and maintenance of those electronic data processing  
12 and information technology devices and software are payable  
13 from the Technology Management ~~Statistical Services~~ Revolving  
14 Fund. However, no contract shall be entered into or obligation  
15 incurred for any expenditure from the Technology Management  
16 ~~Statistical Services~~ Revolving Fund until after the purpose and  
17 amount has been approved in writing by the Director of Central  
18 Management Services. Until there are sufficient funds in the  
19 Technology Management Revolving Fund (formerly known as the  
20 Statistical Services Revolving Fund) to carry out the purposes  
21 of this amendatory Act of 1965, however, the State agencies  
22 subject to that Section 405-20 shall, on written approval of  
23 the Director of Central Management Services, pay the cost of  
24 operating and maintaining electronic data processing systems  
25 from current appropriations as classified and standardized in

1 this Act ~~"An Act in relation to State finance", approved June~~  
2 ~~10, 1919, as amended.~~

3 (Source: P.A. 91-239, eff. 1-1-00.)

4 Section 20-15. The Illinois Pension Code is amended by  
5 changing Section 1A-112 as follows:

6 (40 ILCS 5/1A-112)

7 Sec. 1A-112. Fees.

8 (a) Every pension fund that is required to file an annual  
9 statement under Section 1A-109 shall pay to the Department an  
10 annual compliance fee. In the case of a pension fund under  
11 Article 3 or 4 of this Code, the annual compliance fee shall be  
12 0.02% (2 basis points) of the total assets of the pension fund,  
13 as reported in the most current annual statement of the fund,  
14 but not more than \$8,000. In the case of all other pension  
15 funds and retirement systems, the annual compliance fee shall  
16 be \$8,000.

17 (b) The annual compliance fee shall be due on June 30 for  
18 the following State fiscal year, except that the fee payable in  
19 1997 for fiscal year 1998 shall be due no earlier than 30 days  
20 following the effective date of this amendatory Act of 1997.

21 (c) Any information obtained by the Division that is  
22 available to the public under the Freedom of Information Act  
23 and is either compiled in published form or maintained on a  
24 computer processible medium shall be furnished upon the written

1 request of any applicant and the payment of a reasonable  
2 information services fee established by the Director,  
3 sufficient to cover the total cost to the Division of  
4 compiling, processing, maintaining, and generating the  
5 information. The information may be furnished by means of  
6 published copy or on a computer processed or computer  
7 processible medium.

8 No fee may be charged to any person for information that  
9 the Division is required by law to furnish to that person.

10 (d) Except as otherwise provided in this Section, all fees  
11 and penalties collected by the Department under this Code shall  
12 be deposited into the Public Pension Regulation Fund.

13 (e) Fees collected under subsection (c) of this Section and  
14 money collected under Section 1A-107 shall be deposited into  
15 the Technology Management ~~Department's Statistical Services~~  
16 Revolving Fund and credited to the account of the Department's  
17 Public Pension Division. This income shall be used exclusively  
18 for the purposes set forth in Section 1A-107. Notwithstanding  
19 the provisions of Section 408.2 of the Illinois Insurance Code,  
20 no surplus funds remaining in this account shall be deposited  
21 in the Insurance Financial Regulation Fund. All money in this  
22 account that the Director certifies is not needed for the  
23 purposes set forth in Section 1A-107 of this Code shall be  
24 transferred to the Public Pension Regulation Fund.

25 (f) Nothing in this Code prohibits the General Assembly  
26 from appropriating funds from the General Revenue Fund to the

1 Department for the purpose of administering or enforcing this  
2 Code.

3 (Source: P.A. 93-32, eff. 7-1-03.)

4 Section 20-20. The Illinois Insurance Code is amended by  
5 changing Sections 408, 408.2, 1202, and 1206 as follows:

6 (215 ILCS 5/408) (from Ch. 73, par. 1020)

7 Sec. 408. Fees and charges.

8 (1) The Director shall charge, collect and give proper  
9 acquittances for the payment of the following fees and charges:

10 (a) For filing all documents submitted for the  
11 incorporation or organization or certification of a  
12 domestic company, except for a fraternal benefit society,  
13 \$2,000.

14 (b) For filing all documents submitted for the  
15 incorporation or organization of a fraternal benefit  
16 society, \$500.

17 (c) For filing amendments to articles of incorporation  
18 and amendments to declaration of organization, except for a  
19 fraternal benefit society, a mutual benefit association, a  
20 burial society or a farm mutual, \$200.

21 (d) For filing amendments to articles of incorporation  
22 of a fraternal benefit society, a mutual benefit  
23 association or a burial society, \$100.

24 (e) For filing amendments to articles of incorporation

1 of a farm mutual, \$50.

2 (f) For filing bylaws or amendments thereto, \$50.

3 (g) For filing agreement of merger or consolidation:

4 (i) for a domestic company, except for a fraternal  
5 benefit society, a mutual benefit association, a  
6 burial society, or a farm mutual, \$2,000.

7 (ii) for a foreign or alien company, except for a  
8 fraternal benefit society, \$600.

9 (iii) for a fraternal benefit society, a mutual  
10 benefit association, a burial society, or a farm  
11 mutual, \$200.

12 (h) For filing agreements of reinsurance by a domestic  
13 company, \$200.

14 (i) For filing all documents submitted by a foreign or  
15 alien company to be admitted to transact business or  
16 accredited as a reinsurer in this State, except for a  
17 fraternal benefit society, \$5,000.

18 (j) For filing all documents submitted by a foreign or  
19 alien fraternal benefit society to be admitted to transact  
20 business in this State, \$500.

21 (k) For filing declaration of withdrawal of a foreign  
22 or alien company, \$50.

23 (l) For filing annual statement by a domestic company,  
24 except a fraternal benefit society, a mutual benefit  
25 association, a burial society, or a farm mutual, \$200.

26 (m) For filing annual statement by a domestic fraternal

1 benefit society, \$100.

2 (n) For filing annual statement by a farm mutual, a  
3 mutual benefit association, or a burial society, \$50.

4 (o) For issuing a certificate of authority or renewal  
5 thereof except to a foreign fraternal benefit society,  
6 \$400.

7 (p) For issuing a certificate of authority or renewal  
8 thereof to a foreign fraternal benefit society, \$200.

9 (q) For issuing an amended certificate of authority,  
10 \$50.

11 (r) For each certified copy of certificate of  
12 authority, \$20.

13 (s) For each certificate of deposit, or valuation, or  
14 compliance or surety certificate, \$20.

15 (t) For copies of papers or records per page, \$1.

16 (u) For each certification to copies of papers or  
17 records, \$10.

18 (v) For multiple copies of documents or certificates  
19 listed in subparagraphs (r), (s), and (u) of paragraph (1)  
20 of this Section, \$10 for the first copy of a certificate of  
21 any type and \$5 for each additional copy of the same  
22 certificate requested at the same time, unless, pursuant to  
23 paragraph (2) of this Section, the Director finds these  
24 additional fees excessive.

25 (w) For issuing a permit to sell shares or increase  
26 paid-up capital:



1 (i) in connection with a public stock offering,  
2 \$300;

3 (ii) in any other case, \$100.

4 (x) For issuing any other certificate required or  
5 permissible under the law, \$50.

6 (y) For filing a plan of exchange of the stock of a  
7 domestic stock insurance company, a plan of  
8 demutualization of a domestic mutual company, or a plan of  
9 reorganization under Article XII, \$2,000.

10 (z) For filing a statement of acquisition of a domestic  
11 company as defined in Section 131.4 of this Code, \$2,000.

12 (aa) For filing an agreement to purchase the business  
13 of an organization authorized under the Dental Service Plan  
14 Act or the Voluntary Health Services Plans Act or of a  
15 health maintenance organization or a limited health  
16 service organization, \$2,000.

17 (bb) For filing a statement of acquisition of a foreign  
18 or alien insurance company as defined in Section 131.12a of  
19 this Code, \$1,000.

20 (cc) For filing a registration statement as required in  
21 Sections 131.13 and 131.14, the notification as required by  
22 Sections 131.16, 131.20a, or 141.4, or an agreement or  
23 transaction required by Sections 124.2(2), 141, 141a, or  
24 141.1, \$200.

25 (dd) For filing an application for licensing of:

26 (i) a religious or charitable risk pooling trust or

- 1 a workers' compensation pool, \$1,000;
- 2 (ii) a workers' compensation service company,
- 3 \$500;
- 4 (iii) a self-insured automobile fleet, \$200; or
- 5 (iv) a renewal of or amendment of any license
- 6 issued pursuant to (i), (ii), or (iii) above, \$100.
- 7 (ee) For filing articles of incorporation for a
- 8 syndicate to engage in the business of insurance through
- 9 the Illinois Insurance Exchange, \$2,000.
- 10 (ff) For filing amended articles of incorporation for a
- 11 syndicate engaged in the business of insurance through the
- 12 Illinois Insurance Exchange, \$100.
- 13 (gg) For filing articles of incorporation for a limited
- 14 syndicate to join with other subscribers or limited
- 15 syndicates to do business through the Illinois Insurance
- 16 Exchange, \$1,000.
- 17 (hh) For filing amended articles of incorporation for a
- 18 limited syndicate to do business through the Illinois
- 19 Insurance Exchange, \$100.
- 20 (ii) For a permit to solicit subscriptions to a
- 21 syndicate or limited syndicate, \$100.
- 22 (jj) For the filing of each form as required in Section
- 23 143 of this Code, \$50 per form. The fee for advisory and
- 24 rating organizations shall be \$200 per form.
- 25 (i) For the purposes of the form filing fee,
- 26 filings made on insert page basis will be considered

1 one form at the time of its original submission.  
2 Changes made to a form subsequent to its approval shall  
3 be considered a new filing.

4 (ii) Only one fee shall be charged for a form,  
5 regardless of the number of other forms or policies  
6 with which it will be used.

7 (iii) Fees charged for a policy filed as it will be  
8 issued regardless of the number of forms comprising  
9 that policy shall not exceed \$1,500. For advisory or  
10 rating organizations, fees charged for a policy filed  
11 as it will be issued regardless of the number of forms  
12 comprising that policy shall not exceed \$2,500.

13 (iv) The Director may by rule exempt forms from  
14 such fees.

15 (kk) For filing an application for licensing of a  
16 reinsurance intermediary, \$500.

17 (ll) For filing an application for renewal of a license  
18 of a reinsurance intermediary, \$200.

19 (2) When printed copies or numerous copies of the same  
20 paper or records are furnished or certified, the Director may  
21 reduce such fees for copies if he finds them excessive. He may,  
22 when he considers it in the public interest, furnish without  
23 charge to state insurance departments and persons other than  
24 companies, copies or certified copies of reports of  
25 examinations and of other papers and records.

26 (3) The expenses incurred in any performance examination

1 authorized by law shall be paid by the company or person being  
2 examined. The charge shall be reasonably related to the cost of  
3 the examination including but not limited to compensation of  
4 examiners, electronic data processing costs, supervision and  
5 preparation of an examination report and lodging and travel  
6 expenses. All lodging and travel expenses shall be in accord  
7 with the applicable travel regulations as published by the  
8 Department of Central Management Services and approved by the  
9 Governor's Travel Control Board, except that out-of-state  
10 lodging and travel expenses related to examinations authorized  
11 under Section 132 shall be in accordance with travel rates  
12 prescribed under paragraph 301-7.2 of the Federal Travel  
13 Regulations, 41 C.F.R. 301-7.2, for reimbursement of  
14 subsistence expenses incurred during official travel. All  
15 lodging and travel expenses may be reimbursed directly upon  
16 authorization of the Director. With the exception of the direct  
17 reimbursements authorized by the Director, all performance  
18 examination charges collected by the Department shall be paid  
19 to the Insurance Producer Administration Fund, however, the  
20 electronic data processing costs incurred by the Department in  
21 the performance of any examination shall be billed directly to  
22 the company being examined for payment to the Technology  
23 Management ~~Statistical Services~~ Revolving Fund.

24 (4) At the time of any service of process on the Director  
25 as attorney for such service, the Director shall charge and  
26 collect the sum of \$20, which may be recovered as taxable costs

1 by the party to the suit or action causing such service to be  
2 made if he prevails in such suit or action.

3 (5) (a) The costs incurred by the Department of Insurance  
4 in conducting any hearing authorized by law shall be assessed  
5 against the parties to the hearing in such proportion as the  
6 Director of Insurance may determine upon consideration of all  
7 relevant circumstances including: (1) the nature of the  
8 hearing; (2) whether the hearing was instigated by, or for the  
9 benefit of a particular party or parties; (3) whether there is  
10 a successful party on the merits of the proceeding; and (4) the  
11 relative levels of participation by the parties.

12 (b) For purposes of this subsection (5) costs incurred  
13 shall mean the hearing officer fees, court reporter fees, and  
14 travel expenses of Department of Insurance officers and  
15 employees; provided however, that costs incurred shall not  
16 include hearing officer fees or court reporter fees unless the  
17 Department has retained the services of independent  
18 contractors or outside experts to perform such functions.

19 (c) The Director shall make the assessment of costs  
20 incurred as part of the final order or decision arising out of  
21 the proceeding; provided, however, that such order or decision  
22 shall include findings and conclusions in support of the  
23 assessment of costs. This subsection (5) shall not be construed  
24 as permitting the payment of travel expenses unless calculated  
25 in accordance with the applicable travel regulations of the  
26 Department of Central Management Services, as approved by the

1 Governor's Travel Control Board. The Director as part of such  
2 order or decision shall require all assessments for hearing  
3 officer fees and court reporter fees, if any, to be paid  
4 directly to the hearing officer or court reporter by the  
5 party(s) assessed for such costs. The assessments for travel  
6 expenses of Department officers and employees shall be  
7 reimbursable to the Director of Insurance for deposit to the  
8 fund out of which those expenses had been paid.

9 (d) The provisions of this subsection (5) shall apply in  
10 the case of any hearing conducted by the Director of Insurance  
11 not otherwise specifically provided for by law.

12 (6) The Director shall charge and collect an annual  
13 financial regulation fee from every domestic company for  
14 examination and analysis of its financial condition and to fund  
15 the internal costs and expenses of the Interstate Insurance  
16 Receivership Commission as may be allocated to the State of  
17 Illinois and companies doing an insurance business in this  
18 State pursuant to Article X of the Interstate Insurance  
19 Receivership Compact. The fee shall be the greater fixed amount  
20 based upon the combination of nationwide direct premium income  
21 and nationwide reinsurance assumed premium income or upon  
22 admitted assets calculated under this subsection as follows:

23 (a) Combination of nationwide direct premium income  
24 and nationwide reinsurance assumed premium.

25 (i) \$150, if the premium is less than \$500,000 and  
26 there is no reinsurance assumed premium;

1           (ii) \$750, if the premium is \$500,000 or more, but  
2 less than \$5,000,000 and there is no reinsurance  
3 assumed premium; or if the premium is less than  
4 \$5,000,000 and the reinsurance assumed premium is less  
5 than \$10,000,000;

6           (iii) \$3,750, if the premium is less than  
7 \$5,000,000 and the reinsurance assumed premium is  
8 \$10,000,000 or more;

9           (iv) \$7,500, if the premium is \$5,000,000 or more,  
10 but less than \$10,000,000;

11           (v) \$18,000, if the premium is \$10,000,000 or more,  
12 but less than \$25,000,000;

13           (vi) \$22,500, if the premium is \$25,000,000 or  
14 more, but less than \$50,000,000;

15           (vii) \$30,000, if the premium is \$50,000,000 or  
16 more, but less than \$100,000,000;

17           (viii) \$37,500, if the premium is \$100,000,000 or  
18 more.

19           (b) Admitted assets.

20           (i) \$150, if admitted assets are less than  
21 \$1,000,000;

22           (ii) \$750, if admitted assets are \$1,000,000 or  
23 more, but less than \$5,000,000;

24           (iii) \$3,750, if admitted assets are \$5,000,000 or  
25 more, but less than \$25,000,000;

26           (iv) \$7,500, if admitted assets are \$25,000,000 or

1 more, but less than \$50,000,000;

2 (v) \$18,000, if admitted assets are \$50,000,000 or  
3 more, but less than \$100,000,000;

4 (vi) \$22,500, if admitted assets are \$100,000,000  
5 or more, but less than \$500,000,000;

6 (vii) \$30,000, if admitted assets are \$500,000,000  
7 or more, but less than \$1,000,000,000;

8 (viii) \$37,500, if admitted assets are  
9 \$1,000,000,000 or more.

10 (c) The sum of financial regulation fees charged to the  
11 domestic companies of the same affiliated group shall not  
12 exceed \$250,000 in the aggregate in any single year and  
13 shall be billed by the Director to the member company  
14 designated by the group.

15 (7) The Director shall charge and collect an annual  
16 financial regulation fee from every foreign or alien company,  
17 except fraternal benefit societies, for the examination and  
18 analysis of its financial condition and to fund the internal  
19 costs and expenses of the Interstate Insurance Receivership  
20 Commission as may be allocated to the State of Illinois and  
21 companies doing an insurance business in this State pursuant to  
22 Article X of the Interstate Insurance Receivership Compact. The  
23 fee shall be a fixed amount based upon Illinois direct premium  
24 income and nationwide reinsurance assumed premium income in  
25 accordance with the following schedule:

26 (a) \$150, if the premium is less than \$500,000 and



1           there is no reinsurance assumed premium;

2           (b) \$750, if the premium is \$500,000 or more, but less  
3           than \$5,000,000 and there is no reinsurance assumed  
4           premium; or if the premium is less than \$5,000,000 and the  
5           reinsurance assumed premium is less than \$10,000,000;

6           (c) \$3,750, if the premium is less than \$5,000,000 and  
7           the reinsurance assumed premium is \$10,000,000 or more;

8           (d) \$7,500, if the premium is \$5,000,000 or more, but  
9           less than \$10,000,000;

10          (e) \$18,000, if the premium is \$10,000,000 or more, but  
11          less than \$25,000,000;

12          (f) \$22,500, if the premium is \$25,000,000 or more, but  
13          less than \$50,000,000;

14          (g) \$30,000, if the premium is \$50,000,000 or more, but  
15          less than \$100,000,000;

16          (h) \$37,500, if the premium is \$100,000,000 or more.

17          The sum of financial regulation fees under this subsection  
18          (7) charged to the foreign or alien companies within the same  
19          affiliated group shall not exceed \$250,000 in the aggregate in  
20          any single year and shall be billed by the Director to the  
21          member company designated by the group.

22          (8) Beginning January 1, 1992, the financial regulation  
23          fees imposed under subsections (6) and (7) of this Section  
24          shall be paid by each company or domestic affiliated group  
25          annually. After January 1, 1994, the fee shall be billed by  
26          Department invoice based upon the company's premium income or

1 admitted assets as shown in its annual statement for the  
2 preceding calendar year. The invoice is due upon receipt and  
3 must be paid no later than June 30 of each calendar year. All  
4 financial regulation fees collected by the Department shall be  
5 paid to the Insurance Financial Regulation Fund. The Department  
6 may not collect financial examiner per diem charges from  
7 companies subject to subsections (6) and (7) of this Section  
8 undergoing financial examination after June 30, 1992.

9 (9) In addition to the financial regulation fee required by  
10 this Section, a company undergoing any financial examination  
11 authorized by law shall pay the following costs and expenses  
12 incurred by the Department: electronic data processing costs,  
13 the expenses authorized under Section 131.21 and subsection (d)  
14 of Section 132.4 of this Code, and lodging and travel expenses.

15 Electronic data processing costs incurred by the  
16 Department in the performance of any examination shall be  
17 billed directly to the company undergoing examination for  
18 payment to the Technology Management ~~Statistical Services~~  
19 Revolving Fund. Except for direct reimbursements authorized by  
20 the Director or direct payments made under Section 131.21 or  
21 subsection (d) of Section 132.4 of this Code, all financial  
22 regulation fees and all financial examination charges  
23 collected by the Department shall be paid to the Insurance  
24 Financial Regulation Fund.

25 All lodging and travel expenses shall be in accordance with  
26 applicable travel regulations published by the Department of

1 Central Management Services and approved by the Governor's  
2 Travel Control Board, except that out-of-state lodging and  
3 travel expenses related to examinations authorized under  
4 Sections 132.1 through 132.7 shall be in accordance with travel  
5 rates prescribed under paragraph 301-7.2 of the Federal Travel  
6 Regulations, 41 C.F.R. 301-7.2, for reimbursement of  
7 subsistence expenses incurred during official travel. All  
8 lodging and travel expenses may be reimbursed directly upon the  
9 authorization of the Director.

10 In the case of an organization or person not subject to the  
11 financial regulation fee, the expenses incurred in any  
12 financial examination authorized by law shall be paid by the  
13 organization or person being examined. The charge shall be  
14 reasonably related to the cost of the examination including,  
15 but not limited to, compensation of examiners and other costs  
16 described in this subsection.

17 (10) Any company, person, or entity failing to make any  
18 payment of \$150 or more as required under this Section shall be  
19 subject to the penalty and interest provisions provided for in  
20 subsections (4) and (7) of Section 412.

21 (11) Unless otherwise specified, all of the fees collected  
22 under this Section shall be paid into the Insurance Financial  
23 Regulation Fund.

24 (12) For purposes of this Section:

25 (a) "Domestic company" means a company as defined in  
26 Section 2 of this Code which is incorporated or organized

1 under the laws of this State, and in addition includes a  
2 not-for-profit corporation authorized under the Dental  
3 Service Plan Act or the Voluntary Health Services Plans  
4 Act, a health maintenance organization, and a limited  
5 health service organization.

6 (b) "Foreign company" means a company as defined in  
7 Section 2 of this Code which is incorporated or organized  
8 under the laws of any state of the United States other than  
9 this State and in addition includes a health maintenance  
10 organization and a limited health service organization  
11 which is incorporated or organized under the laws of any  
12 state of the United States other than this State.

13 (c) "Alien company" means a company as defined in  
14 Section 2 of this Code which is incorporated or organized  
15 under the laws of any country other than the United States.

16 (d) "Fraternal benefit society" means a corporation,  
17 society, order, lodge or voluntary association as defined  
18 in Section 282.1 of this Code.

19 (e) "Mutual benefit association" means a company,  
20 association or corporation authorized by the Director to do  
21 business in this State under the provisions of Article  
22 XVIII of this Code.

23 (f) "Burial society" means a person, firm,  
24 corporation, society or association of individuals  
25 authorized by the Director to do business in this State  
26 under the provisions of Article XIX of this Code.

1           (g) "Farm mutual" means a district, county and township  
2           mutual insurance company authorized by the Director to do  
3           business in this State under the provisions of the Farm  
4           Mutual Insurance Company Act of 1986.

5           (Source: P.A. 97-486, eff. 1-1-12; 97-603, eff. 8-26-11;  
6           97-813, eff. 7-13-12; 98-463, eff. 8-16-13.)

7           (215 ILCS 5/408.2) (from Ch. 73, par. 1020.2)

8           Sec. 408.2. Statistical Services. Any public record, or any  
9           data obtained by the Department of Insurance, which is subject  
10          to public inspection or copying and which is maintained on a  
11          computer processible medium, may be furnished in a computer  
12          processed or computer processible medium upon the written  
13          request of any applicant and the payment of a reasonable fee  
14          established by the Director sufficient to cover the total cost  
15          of the Department for processing, maintaining and generating  
16          such computer processible records or data, except to the extent  
17          of any salaries or compensation of Department officers or  
18          employees.

19          The Director of Insurance is specifically authorized to  
20          contract with members of the public at large, enter waiver  
21          agreements, or otherwise enter written agreements for the  
22          purpose of assuring public access to the Department's computer  
23          processable records or data, or for the purpose of restricting,  
24          controlling or limiting such access where necessary to protect  
25          the confidentiality of individuals, companies or other

1 entities identified by such documents.

2 All fees collected by the Director under this Section 408.2  
3 shall be deposited in the Technology Management ~~Statistical~~  
4 ~~Services~~ Revolving Fund and credited to the account of the  
5 Department of Insurance. Any surplus funds remaining in such  
6 account at the close of any fiscal year shall be delivered to  
7 the State Treasurer for deposit in the Insurance Financial  
8 Regulation Fund.

9 (Source: P.A. 84-989.)

10 (215 ILCS 5/1202) (from Ch. 73, par. 1065.902)

11 Sec. 1202. Duties. The Director shall:

12 (a) determine the relationship of insurance premiums  
13 and related income as compared to insurance costs and  
14 expenses and provide such information to the General  
15 Assembly and the general public;

16 (b) study the insurance system in the State of  
17 Illinois, and recommend to the General Assembly what it  
18 deems to be the most appropriate and comprehensive cost  
19 containment system for the State;

20 (c) respond to the requests by agencies of government  
21 and the General Assembly for special studies and analysis  
22 of data collected pursuant to this Article. Such reports  
23 shall be made available in a form prescribed by the  
24 Director. The Director may also determine a fee to be  
25 charged to the requesting agency to cover the direct and

1 indirect costs for producing such a report, and shall  
2 permit affected insurers the right to review the accuracy  
3 of the report before it is released. The fees shall be  
4 deposited into the Technology Management ~~Statistical~~  
5 ~~Services~~ Revolving Fund and credited to the account of the  
6 Department of Insurance;

7 (d) make an interim report to the General Assembly no  
8 later than August 15, 1987, and an annual report to the  
9 General Assembly no later than July 1 every year thereafter  
10 which shall include the Director's findings and  
11 recommendations regarding its duties as provided under  
12 subsections (a), (b), and (c) of this Section.

13 (Source: P.A. 98-226, eff. 1-1-14; 99-642, eff. 7-28-16.)

14 (215 ILCS 5/1206) (from Ch. 73, par. 1065.906)

15 Sec. 1206. Expenses. The companies required to file reports  
16 under this Article shall pay a reasonable fee established by  
17 the Director sufficient to cover the total cost of the  
18 Department incident to or associated with the administration  
19 and enforcement of this Article, including the collection,  
20 analysis and distribution of the insurance cost data, the  
21 conversion of hard copy reports to tape, and the compilation  
22 and analysis of basic reports. The Director may establish a  
23 schedule of fees for this purpose. Expenses for additional  
24 reports shall be billed to those requesting the reports. Any  
25 such fees collected under this Section shall be paid to the

1 Director of Insurance and deposited into the Technology  
2 Management ~~Statistical Services~~ Revolving Fund and credited to  
3 the account of the Department of Insurance.  
4 (Source: P.A. 84-1431.)

5 Section 20-25. The Workers' Compensation Act is amended by  
6 changing Section 17 as follows:

7 (820 ILCS 305/17) (from Ch. 48, par. 138.17)

8 Sec. 17. The Commission shall cause to be printed and  
9 furnish free of charge upon request by any employer or employee  
10 such blank forms as may facilitate or promote efficient  
11 administration and the performance of the duties of the  
12 Commission. It shall provide a proper record in which shall be  
13 entered and indexed the name of any employer who shall file a  
14 notice of declination or withdrawal under this Act, and the  
15 date of the filing thereof; and a proper record in which shall  
16 be entered and indexed the name of any employee who shall file  
17 such notice of declination or withdrawal, and the date of the  
18 filing thereof; and such other notices as may be required by  
19 this Act; and records in which shall be recorded all  
20 proceedings, orders and awards had or made by the Commission or  
21 by the arbitration committees, and such other books or records  
22 as it shall deem necessary, all such records to be kept in the  
23 office of the Commission.

24 The Commission may destroy all papers and documents which



1 have been on file for more than 5 years where there is no claim  
2 for compensation pending or where more than 2 years have  
3 elapsed since the termination of the compensation period.

4 The Commission shall compile and distribute to interested  
5 persons aggregate statistics, taken from any records and  
6 reports in the possession of the Commission. The aggregate  
7 statistics shall not give the names or otherwise identify  
8 persons sustaining injuries or disabilities or the employer of  
9 any injured person or person with a disability.

10 The Commission is authorized to establish reasonable fees  
11 and methods of payment limited to covering only the costs to  
12 the Commission for processing, maintaining and generating  
13 records or data necessary for the computerized production of  
14 documents, records and other materials except to the extent of  
15 any salaries or compensation of Commission officers or  
16 employees.

17 All fees collected by the Commission under this Section  
18 shall be deposited in the Technology Management ~~Statistical~~  
19 ~~Services~~ Revolving Fund and credited to the account of the  
20 Illinois Workers' Compensation Commission.

21 (Source: P.A. 99-143, eff. 7-27-15.)

22 Section 20-30. The Workers' Occupational Diseases Act is  
23 amended by changing Section 17 as follows:

24 (820 ILCS 310/17) (from Ch. 48, par. 172.52)

1           Sec. 17. The Commission shall cause to be printed and shall  
2 furnish free of charge upon request by any employer or employee  
3 such blank forms as it shall deem requisite to facilitate or  
4 promote the efficient administration of this Act, and the  
5 performance of the duties of the Commission. It shall provide a  
6 proper record in which shall be entered and indexed the name of  
7 any employer who shall file a notice of election under this  
8 Act, and the date of the filing thereof; and a proper record in  
9 which shall be entered and indexed the name of any employee who  
10 shall file a notice of election, and the date of the filing  
11 thereof; and such other notices as may be required by this Act;  
12 and records in which shall be recorded all proceedings, orders  
13 and awards had or made by the Commission, or by the arbitration  
14 committees, and such other books or records as it shall deem  
15 necessary, all such records to be kept in the office of the  
16 Commission. The Commission, in its discretion, may destroy all  
17 papers and documents except notices of election and waivers  
18 which have been on file for more than five years where there is  
19 no claim for compensation pending, or where more than two years  
20 have elapsed since the termination of the compensation period.

21           The Commission shall compile and distribute to interested  
22 persons aggregate statistics, taken from any records and  
23 reports in the possession of the Commission. The aggregate  
24 statistics shall not give the names or otherwise identify  
25 persons sustaining injuries or disabilities or the employer of  
26 any injured person or person with a disability.

1 The Commission is authorized to establish reasonable fees  
2 and methods of payment limited to covering only the costs to  
3 the Commission for processing, maintaining and generating  
4 records or data necessary for the computerized production of  
5 documents, records and other materials except to the extent of  
6 any salaries or compensation of Commission officers or  
7 employees.

8 All fees collected by the Commission under this Section  
9 shall be deposited in the Technology Management ~~Statistical~~  
10 ~~Services~~ Revolving Fund and credited to the account of the  
11 Illinois Workers' Compensation Commission.

12 (Source: P.A. 99-143, eff. 7-27-15.)

13 ARTICLE 25. REGULATORY SUNSET

14 Section 25-5. The Regulatory Sunset Act is amended by  
15 changing Section 4.28 and by adding Section 4.38 as follows:

16 (5 ILCS 80/4.28)

17 Sec. 4.28. Acts repealed on January 1, 2018. The following  
18 Acts are repealed on January 1, 2018:

19 The Illinois Petroleum Education and Marketing Act.

20 The Podiatric Medical Practice Act of 1987.

21 The Acupuncture Practice Act.

22 The Illinois Speech-Language Pathology and Audiology  
23 Practice Act.

1       ~~The Interpreter for the Deaf Licensure Act of 2007.~~  
2       The Nurse Practice Act.  
3       The Clinical Social Work and Social Work Practice Act.  
4       The Pharmacy Practice Act.  
5       The Home Medical Equipment and Services Provider License  
6       Act.  
7       The Marriage and Family Therapy Licensing Act.  
8       The Nursing Home Administrators Licensing and Disciplinary  
9       Act.  
10       The Physician Assistant Practice Act of 1987.  
11       (Source: P.A. 95-187, eff. 8-16-07; 95-235, eff. 8-17-07;  
12       95-450, eff. 8-27-07; 95-465, eff. 8-27-07; 95-617, eff.  
13       9-12-07; 95-639, eff. 10-5-07; 95-687, eff. 10-23-07; 95-689,  
14       eff. 10-29-07; 95-703, eff. 12-31-07; 95-876, eff. 8-21-08;  
15       96-328, eff. 8-11-09.)

16               (5 ILCS 80/4.38 new)

17       Sec. 4.38. Act repealed on January 1, 2028. The following  
18       Act is repealed on January 1, 2028:

19       The Interpreter for the Deaf Licensure Act of 2007.

20                               ARTICLE 30. HEALTH AND HUMAN SERVICES

21       Section 30-5. The Illinois Public Aid Code is amended by  
22       changing Section 5-5 as follows:

1 (305 ILCS 5/5-5) (from Ch. 23, par. 5-5)

2 Sec. 5-5. Medical services. The Illinois Department, by  
3 rule, shall determine the quantity and quality of and the rate  
4 of reimbursement for the medical assistance for which payment  
5 will be authorized, and the medical services to be provided,  
6 which may include all or part of the following: (1) inpatient  
7 hospital services; (2) outpatient hospital services; (3) other  
8 laboratory and X-ray services; (4) skilled nursing home  
9 services; (5) physicians' services whether furnished in the  
10 office, the patient's home, a hospital, a skilled nursing home,  
11 or elsewhere; (6) medical care, or any other type of remedial  
12 care furnished by licensed practitioners; (7) home health care  
13 services; (8) private duty nursing service; (9) clinic  
14 services; (10) dental services, including prevention and  
15 treatment of periodontal disease and dental caries disease for  
16 pregnant women, provided by an individual licensed to practice  
17 dentistry or dental surgery; for purposes of this item (10),  
18 "dental services" means diagnostic, preventive, or corrective  
19 procedures provided by or under the supervision of a dentist in  
20 the practice of his or her profession; (11) physical therapy  
21 and related services; (12) prescribed drugs, dentures, and  
22 prosthetic devices; and eyeglasses prescribed by a physician  
23 skilled in the diseases of the eye, or by an optometrist,  
24 whichever the person may select; (13) other diagnostic,  
25 screening, preventive, and rehabilitative services, including  
26 to ensure that the individual's need for intervention or

1 treatment of mental disorders or substance use disorders or  
2 co-occurring mental health and substance use disorders is  
3 determined using a uniform screening, assessment, and  
4 evaluation process inclusive of criteria, for children and  
5 adults; for purposes of this item (13), a uniform screening,  
6 assessment, and evaluation process refers to a process that  
7 includes an appropriate evaluation and, as warranted, a  
8 referral; "uniform" does not mean the use of a singular  
9 instrument, tool, or process that all must utilize; (14)  
10 transportation and such other expenses as may be necessary;  
11 (15) medical treatment of sexual assault survivors, as defined  
12 in Section 1a of the Sexual Assault Survivors Emergency  
13 Treatment Act, for injuries sustained as a result of the sexual  
14 assault, including examinations and laboratory tests to  
15 discover evidence which may be used in criminal proceedings  
16 arising from the sexual assault; (16) the diagnosis and  
17 treatment of sickle cell anemia; and (17) any other medical  
18 care, and any other type of remedial care recognized under the  
19 laws of this State, but not including abortions, or induced  
20 miscarriages or premature births, unless, in the opinion of a  
21 physician, such procedures are necessary for the preservation  
22 of the life of the woman seeking such treatment, or except an  
23 induced premature birth intended to produce a live viable child  
24 and such procedure is necessary for the health of the mother or  
25 her unborn child. The Illinois Department, by rule, shall  
26 prohibit any physician from providing medical assistance to

1 anyone eligible therefor under this Code where such physician  
2 has been found guilty of performing an abortion procedure in a  
3 wilful and wanton manner upon a woman who was not pregnant at  
4 the time such abortion procedure was performed. The term "any  
5 other type of remedial care" shall include nursing care and  
6 nursing home service for persons who rely on treatment by  
7 spiritual means alone through prayer for healing.

8 Notwithstanding any other provision of this Section, a  
9 comprehensive tobacco use cessation program that includes  
10 purchasing prescription drugs or prescription medical devices  
11 approved by the Food and Drug Administration shall be covered  
12 under the medical assistance program under this Article for  
13 persons who are otherwise eligible for assistance under this  
14 Article.

15 Notwithstanding any other provision of this Code, the  
16 Illinois Department may not require, as a condition of payment  
17 for any laboratory test authorized under this Article, that a  
18 physician's handwritten signature appear on the laboratory  
19 test order form. The Illinois Department may, however, impose  
20 other appropriate requirements regarding laboratory test order  
21 documentation.

22 Upon receipt of federal approval of an amendment to the  
23 Illinois Title XIX State Plan for this purpose, the Department  
24 shall authorize the Chicago Public Schools (CPS) to procure a  
25 vendor or vendors to manufacture eyeglasses for individuals  
26 enrolled in a school within the CPS system. CPS shall ensure

1 that its vendor or vendors are enrolled as providers in the  
2 medical assistance program and in any capitated Medicaid  
3 managed care entity (MCE) serving individuals enrolled in a  
4 school within the CPS system. Under any contract procured under  
5 this provision, the vendor or vendors must serve only  
6 individuals enrolled in a school within the CPS system. Claims  
7 for services provided by CPS's vendor or vendors to recipients  
8 of benefits in the medical assistance program under this Code,  
9 the Children's Health Insurance Program, or the Covering ALL  
10 KIDS Health Insurance Program shall be submitted to the  
11 Department or the MCE in which the individual is enrolled for  
12 payment and shall be reimbursed at the Department's or the  
13 MCE's established rates or rate methodologies for eyeglasses.

14 On and after July 1, 2012, the Department of Healthcare and  
15 Family Services may provide the following services to persons  
16 eligible for assistance under this Article who are  
17 participating in education, training or employment programs  
18 operated by the Department of Human Services as successor to  
19 the Department of Public Aid:

20 (1) dental services provided by or under the  
21 supervision of a dentist; and

22 (2) eyeglasses prescribed by a physician skilled in the  
23 diseases of the eye, or by an optometrist, whichever the  
24 person may select.

25 Notwithstanding any other provision of this Code and  
26 subject to federal approval, the Department may adopt rules to



1 allow a dentist who is volunteering his or her service at no  
2 cost to render dental services through an enrolled  
3 not-for-profit health clinic without the dentist personally  
4 enrolling as a participating provider in the medical assistance  
5 program. A not-for-profit health clinic shall include a public  
6 health clinic or Federally Qualified Health Center or other  
7 enrolled provider, as determined by the Department, through  
8 which dental services covered under this Section are performed.  
9 The Department shall establish a process for payment of claims  
10 for reimbursement for covered dental services rendered under  
11 this provision.

12 The Illinois Department, by rule, may distinguish and  
13 classify the medical services to be provided only in accordance  
14 with the classes of persons designated in Section 5-2.

15 The Department of Healthcare and Family Services must  
16 provide coverage and reimbursement for amino acid-based  
17 elemental formulas, regardless of delivery method, for the  
18 diagnosis and treatment of (i) eosinophilic disorders and (ii)  
19 short bowel syndrome when the prescribing physician has issued  
20 a written order stating that the amino acid-based elemental  
21 formula is medically necessary.

22 The Illinois Department shall authorize the provision of,  
23 and shall authorize payment for, screening by low-dose  
24 mammography for the presence of occult breast cancer for women  
25 35 years of age or older who are eligible for medical  
26 assistance under this Article, as follows:

1 (A) A baseline mammogram for women 35 to 39 years of  
2 age.

3 (B) An annual mammogram for women 40 years of age or  
4 older.

5 (C) A mammogram at the age and intervals considered  
6 medically necessary by the woman's health care provider for  
7 women under 40 years of age and having a family history of  
8 breast cancer, prior personal history of breast cancer,  
9 positive genetic testing, or other risk factors.

10 (D) A comprehensive ultrasound screening of an entire  
11 breast or breasts if a mammogram demonstrates  
12 heterogeneous or dense breast tissue, when medically  
13 necessary as determined by a physician licensed to practice  
14 medicine in all of its branches.

15 (E) A screening MRI when medically necessary, as  
16 determined by a physician licensed to practice medicine in  
17 all of its branches.

18 All screenings shall include a physical breast exam,  
19 instruction on self-examination and information regarding the  
20 frequency of self-examination and its value as a preventative  
21 tool. For purposes of this Section, "low-dose mammography"  
22 means the x-ray examination of the breast using equipment  
23 dedicated specifically for mammography, including the x-ray  
24 tube, filter, compression device, and image receptor, with an  
25 average radiation exposure delivery of less than one rad per  
26 breast for 2 views of an average size breast. The term also

1 includes digital mammography and includes breast  
2 tomosynthesis. As used in this Section, the term "breast  
3 tomosynthesis" means a radiologic procedure that involves the  
4 acquisition of projection images over the stationary breast to  
5 produce cross-sectional digital three-dimensional images of  
6 the breast. If, at any time, the Secretary of the United States  
7 Department of Health and Human Services, or its successor  
8 agency, promulgates rules or regulations to be published in the  
9 Federal Register or publishes a comment in the Federal Register  
10 or issues an opinion, guidance, or other action that would  
11 require the State, pursuant to any provision of the Patient  
12 Protection and Affordable Care Act (Public Law 111-148),  
13 including, but not limited to, 42 U.S.C. 18031(d)(3)(B) or any  
14 successor provision, to defray the cost of any coverage for  
15 breast tomosynthesis outlined in this paragraph, then the  
16 requirement that an insurer cover breast tomosynthesis is  
17 inoperative other than any such coverage authorized under  
18 Section 1902 of the Social Security Act, 42 U.S.C. 1396a, and  
19 the State shall not assume any obligation for the cost of  
20 coverage for breast tomosynthesis set forth in this paragraph.

21 On and after January 1, 2016, the Department shall ensure  
22 that all networks of care for adult clients of the Department  
23 include access to at least one breast imaging Center of Imaging  
24 Excellence as certified by the American College of Radiology.

25 On and after January 1, 2012, providers participating in a  
26 quality improvement program approved by the Department shall be

1 reimbursed for screening and diagnostic mammography at the same  
2 rate as the Medicare program's rates, including the increased  
3 reimbursement for digital mammography.

4 The Department shall convene an expert panel including  
5 representatives of hospitals, free-standing mammography  
6 facilities, and doctors, including radiologists, to establish  
7 quality standards for mammography.

8 On and after January 1, 2017, providers participating in a  
9 breast cancer treatment quality improvement program approved  
10 by the Department shall be reimbursed for breast cancer  
11 treatment at a rate that is no lower than 95% of the Medicare  
12 program's rates for the data elements included in the breast  
13 cancer treatment quality program.

14 The Department shall convene an expert panel, including  
15 representatives of hospitals, free standing breast cancer  
16 treatment centers, breast cancer quality organizations, and  
17 doctors, including breast surgeons, reconstructive breast  
18 surgeons, oncologists, and primary care providers to establish  
19 quality standards for breast cancer treatment.

20 Subject to federal approval, the Department shall  
21 establish a rate methodology for mammography at federally  
22 qualified health centers and other encounter-rate clinics.  
23 These clinics or centers may also collaborate with other  
24 hospital-based mammography facilities. By January 1, 2016, the  
25 Department shall report to the General Assembly on the status  
26 of the provision set forth in this paragraph.

1           The Department shall establish a methodology to remind  
2 women who are age-appropriate for screening mammography, but  
3 who have not received a mammogram within the previous 18  
4 months, of the importance and benefit of screening mammography.  
5 The Department shall work with experts in breast cancer  
6 outreach and patient navigation to optimize these reminders and  
7 shall establish a methodology for evaluating their  
8 effectiveness and modifying the methodology based on the  
9 evaluation.

10          The Department shall establish a performance goal for  
11 primary care providers with respect to their female patients  
12 over age 40 receiving an annual mammogram. This performance  
13 goal shall be used to provide additional reimbursement in the  
14 form of a quality performance bonus to primary care providers  
15 who meet that goal.

16          The Department shall devise a means of case-managing or  
17 patient navigation for beneficiaries diagnosed with breast  
18 cancer. This program shall initially operate as a pilot program  
19 in areas of the State with the highest incidence of mortality  
20 related to breast cancer. At least one pilot program site shall  
21 be in the metropolitan Chicago area and at least one site shall  
22 be outside the metropolitan Chicago area. On or after July 1,  
23 2016, the pilot program shall be expanded to include one site  
24 in western Illinois, one site in southern Illinois, one site in  
25 central Illinois, and 4 sites within metropolitan Chicago. An  
26 evaluation of the pilot program shall be carried out measuring

1 health outcomes and cost of care for those served by the pilot  
2 program compared to similarly situated patients who are not  
3 served by the pilot program.

4 The Department shall require all networks of care to  
5 develop a means either internally or by contract with experts  
6 in navigation and community outreach to navigate cancer  
7 patients to comprehensive care in a timely fashion. The  
8 Department shall require all networks of care to include access  
9 for patients diagnosed with cancer to at least one academic  
10 commission on cancer-accredited cancer program as an  
11 in-network covered benefit.

12 Any medical or health care provider shall immediately  
13 recommend, to any pregnant woman who is being provided prenatal  
14 services and is suspected of drug abuse or is addicted as  
15 defined in the Alcoholism and Other Drug Abuse and Dependency  
16 Act, referral to a local substance abuse treatment provider  
17 licensed by the Department of Human Services or to a licensed  
18 hospital which provides substance abuse treatment services.  
19 The Department of Healthcare and Family Services shall assure  
20 coverage for the cost of treatment of the drug abuse or  
21 addiction for pregnant recipients in accordance with the  
22 Illinois Medicaid Program in conjunction with the Department of  
23 Human Services.

24 All medical providers providing medical assistance to  
25 pregnant women under this Code shall receive information from  
26 the Department on the availability of services under the Drug

1 Free Families with a Future or any comparable program providing  
2 case management services for addicted women, including  
3 information on appropriate referrals for other social services  
4 that may be needed by addicted women in addition to treatment  
5 for addiction.

6 The Illinois Department, in cooperation with the  
7 Departments of Human Services (as successor to the Department  
8 of Alcoholism and Substance Abuse) and Public Health, through a  
9 public awareness campaign, may provide information concerning  
10 treatment for alcoholism and drug abuse and addiction, prenatal  
11 health care, and other pertinent programs directed at reducing  
12 the number of drug-affected infants born to recipients of  
13 medical assistance.

14 Neither the Department of Healthcare and Family Services  
15 nor the Department of Human Services shall sanction the  
16 recipient solely on the basis of her substance abuse.

17 The Illinois Department shall establish such regulations  
18 governing the dispensing of health services under this Article  
19 as it shall deem appropriate. The Department should seek the  
20 advice of formal professional advisory committees appointed by  
21 the Director of the Illinois Department for the purpose of  
22 providing regular advice on policy and administrative matters,  
23 information dissemination and educational activities for  
24 medical and health care providers, and consistency in  
25 procedures to the Illinois Department.

26 The Illinois Department may develop and contract with

1 Partnerships of medical providers to arrange medical services  
2 for persons eligible under Section 5-2 of this Code.  
3 Implementation of this Section may be by demonstration projects  
4 in certain geographic areas. The Partnership shall be  
5 represented by a sponsor organization. The Department, by rule,  
6 shall develop qualifications for sponsors of Partnerships.  
7 Nothing in this Section shall be construed to require that the  
8 sponsor organization be a medical organization.

9 The sponsor must negotiate formal written contracts with  
10 medical providers for physician services, inpatient and  
11 outpatient hospital care, home health services, treatment for  
12 alcoholism and substance abuse, and other services determined  
13 necessary by the Illinois Department by rule for delivery by  
14 Partnerships. Physician services must include prenatal and  
15 obstetrical care. The Illinois Department shall reimburse  
16 medical services delivered by Partnership providers to clients  
17 in target areas according to provisions of this Article and the  
18 Illinois Health Finance Reform Act, except that:

19 (1) Physicians participating in a Partnership and  
20 providing certain services, which shall be determined by  
21 the Illinois Department, to persons in areas covered by the  
22 Partnership may receive an additional surcharge for such  
23 services.

24 (2) The Department may elect to consider and negotiate  
25 financial incentives to encourage the development of  
26 Partnerships and the efficient delivery of medical care.



1           (3) Persons receiving medical services through  
2           Partnerships may receive medical and case management  
3           services above the level usually offered through the  
4           medical assistance program.

5           Medical providers shall be required to meet certain  
6           qualifications to participate in Partnerships to ensure the  
7           delivery of high quality medical services. These  
8           qualifications shall be determined by rule of the Illinois  
9           Department and may be higher than qualifications for  
10          participation in the medical assistance program. Partnership  
11          sponsors may prescribe reasonable additional qualifications  
12          for participation by medical providers, only with the prior  
13          written approval of the Illinois Department.

14          Nothing in this Section shall limit the free choice of  
15          practitioners, hospitals, and other providers of medical  
16          services by clients. In order to ensure patient freedom of  
17          choice, the Illinois Department shall immediately promulgate  
18          all rules and take all other necessary actions so that provided  
19          services may be accessed from therapeutically certified  
20          optometrists to the full extent of the Illinois Optometric  
21          Practice Act of 1987 without discriminating between service  
22          providers.

23          The Department shall apply for a waiver from the United  
24          States Health Care Financing Administration to allow for the  
25          implementation of Partnerships under this Section.

26          The Illinois Department shall require health care

1 providers to maintain records that document the medical care  
2 and services provided to recipients of Medical Assistance under  
3 this Article. Such records must be retained for a period of not  
4 less than 6 years from the date of service or as provided by  
5 applicable State law, whichever period is longer, except that  
6 if an audit is initiated within the required retention period  
7 then the records must be retained until the audit is completed  
8 and every exception is resolved. The Illinois Department shall  
9 require health care providers to make available, when  
10 authorized by the patient, in writing, the medical records in a  
11 timely fashion to other health care providers who are treating  
12 or serving persons eligible for Medical Assistance under this  
13 Article. All dispensers of medical services shall be required  
14 to maintain and retain business and professional records  
15 sufficient to fully and accurately document the nature, scope,  
16 details and receipt of the health care provided to persons  
17 eligible for medical assistance under this Code, in accordance  
18 with regulations promulgated by the Illinois Department. The  
19 rules and regulations shall require that proof of the receipt  
20 of prescription drugs, dentures, prosthetic devices and  
21 eyeglasses by eligible persons under this Section accompany  
22 each claim for reimbursement submitted by the dispenser of such  
23 medical services. No such claims for reimbursement shall be  
24 approved for payment by the Illinois Department without such  
25 proof of receipt, unless the Illinois Department shall have put  
26 into effect and shall be operating a system of post-payment

1 audit and review which shall, on a sampling basis, be deemed  
2 adequate by the Illinois Department to assure that such drugs,  
3 dentures, prosthetic devices and eyeglasses for which payment  
4 is being made are actually being received by eligible  
5 recipients. Within 90 days after September 16, 1984 (the  
6 effective date of Public Act 83-1439), the Illinois Department  
7 shall establish a current list of acquisition costs for all  
8 prosthetic devices and any other items recognized as medical  
9 equipment and supplies reimbursable under this Article and  
10 shall update such list on a quarterly basis, except that the  
11 acquisition costs of all prescription drugs shall be updated no  
12 less frequently than every 30 days as required by Section  
13 5-5.12.

14 The rules and regulations of the Illinois Department shall  
15 require that a written statement including the required opinion  
16 of a physician shall accompany any claim for reimbursement for  
17 abortions, or induced miscarriages or premature births. This  
18 statement shall indicate what procedures were used in providing  
19 such medical services.

20 Notwithstanding any other law to the contrary, the Illinois  
21 Department shall, within 365 days after July 22, 2013 (the  
22 effective date of Public Act 98-104), establish procedures to  
23 permit skilled care facilities licensed under the Nursing Home  
24 Care Act to submit monthly billing claims for reimbursement  
25 purposes. Following development of these procedures, the  
26 Department shall, by July 1, 2016, test the viability of the

1 new system and implement any necessary operational or  
2 structural changes to its information technology platforms in  
3 order to allow for the direct acceptance and payment of nursing  
4 home claims.

5 Notwithstanding any other law to the contrary, the Illinois  
6 Department shall, within 365 days after August 15, 2014 (the  
7 effective date of Public Act 98-963), establish procedures to  
8 permit ID/DD facilities licensed under the ID/DD Community Care  
9 Act and MC/DD facilities licensed under the MC/DD Act to submit  
10 monthly billing claims for reimbursement purposes. Following  
11 development of these procedures, the Department shall have an  
12 additional 365 days to test the viability of the new system and  
13 to ensure that any necessary operational or structural changes  
14 to its information technology platforms are implemented.

15 The Illinois Department shall require all dispensers of  
16 medical services, other than an individual practitioner or  
17 group of practitioners, desiring to participate in the Medical  
18 Assistance program established under this Article to disclose  
19 all financial, beneficial, ownership, equity, surety or other  
20 interests in any and all firms, corporations, partnerships,  
21 associations, business enterprises, joint ventures, agencies,  
22 institutions or other legal entities providing any form of  
23 health care services in this State under this Article.

24 The Illinois Department may require that all dispensers of  
25 medical services desiring to participate in the medical  
26 assistance program established under this Article disclose,

1 under such terms and conditions as the Illinois Department may  
2 by rule establish, all inquiries from clients and attorneys  
3 regarding medical bills paid by the Illinois Department, which  
4 inquiries could indicate potential existence of claims or liens  
5 for the Illinois Department.

6 Enrollment of a vendor shall be subject to a provisional  
7 period and shall be conditional for one year. During the period  
8 of conditional enrollment, the Department may terminate the  
9 vendor's eligibility to participate in, or may disenroll the  
10 vendor from, the medical assistance program without cause.  
11 Unless otherwise specified, such termination of eligibility or  
12 disenrollment is not subject to the Department's hearing  
13 process. However, a disenrolled vendor may reapply without  
14 penalty.

15 The Department has the discretion to limit the conditional  
16 enrollment period for vendors based upon category of risk of  
17 the vendor.

18 Prior to enrollment and during the conditional enrollment  
19 period in the medical assistance program, all vendors shall be  
20 subject to enhanced oversight, screening, and review based on  
21 the risk of fraud, waste, and abuse that is posed by the  
22 category of risk of the vendor. The Illinois Department shall  
23 establish the procedures for oversight, screening, and review,  
24 which may include, but need not be limited to: criminal and  
25 financial background checks; fingerprinting; license,  
26 certification, and authorization verifications; unscheduled or

1 unannounced site visits; database checks; prepayment audit  
2 reviews; audits; payment caps; payment suspensions; and other  
3 screening as required by federal or State law.

4 The Department shall define or specify the following: (i)  
5 by provider notice, the "category of risk of the vendor" for  
6 each type of vendor, which shall take into account the level of  
7 screening applicable to a particular category of vendor under  
8 federal law and regulations; (ii) by rule or provider notice,  
9 the maximum length of the conditional enrollment period for  
10 each category of risk of the vendor; and (iii) by rule, the  
11 hearing rights, if any, afforded to a vendor in each category  
12 of risk of the vendor that is terminated or disenrolled during  
13 the conditional enrollment period.

14 To be eligible for payment consideration, a vendor's  
15 payment claim or bill, either as an initial claim or as a  
16 resubmitted claim following prior rejection, must be received  
17 by the Illinois Department, or its fiscal intermediary, no  
18 later than 180 days after the latest date on the claim on which  
19 medical goods or services were provided, with the following  
20 exceptions:

21 (1) In the case of a provider whose enrollment is in  
22 process by the Illinois Department, the 180-day period  
23 shall not begin until the date on the written notice from  
24 the Illinois Department that the provider enrollment is  
25 complete.

26 (2) In the case of errors attributable to the Illinois

1 Department or any of its claims processing intermediaries  
2 which result in an inability to receive, process, or  
3 adjudicate a claim, the 180-day period shall not begin  
4 until the provider has been notified of the error.

5 (3) In the case of a provider for whom the Illinois  
6 Department initiates the monthly billing process.

7 (4) In the case of a provider operated by a unit of  
8 local government with a population exceeding 3,000,000  
9 when local government funds finance federal participation  
10 for claims payments.

11 For claims for services rendered during a period for which  
12 a recipient received retroactive eligibility, claims must be  
13 filed within 180 days after the Department determines the  
14 applicant is eligible. For claims for which the Illinois  
15 Department is not the primary payer, claims must be submitted  
16 to the Illinois Department within 180 days after the final  
17 adjudication by the primary payer.

18 In the case of long term care facilities, within 5 days of  
19 receipt by the facility of required prescreening information,  
20 data for new admissions shall be entered into the Medical  
21 Electronic Data Interchange (MEDI) or the Recipient  
22 Eligibility Verification (REV) System or successor system, and  
23 within 15 days of receipt by the facility of required  
24 prescreening information, admission documents shall be  
25 submitted through MEDI or REV or shall be submitted directly to  
26 the Department of Human Services using required admission

1 forms. Effective September 1, 2014, admission documents,  
2 including all prescreening information, must be submitted  
3 through MEDI or REV. Confirmation numbers assigned to an  
4 accepted transaction shall be retained by a facility to verify  
5 timely submittal. Once an admission transaction has been  
6 completed, all resubmitted claims following prior rejection  
7 are subject to receipt no later than 180 days after the  
8 admission transaction has been completed.

9 Claims that are not submitted and received in compliance  
10 with the foregoing requirements shall not be eligible for  
11 payment under the medical assistance program, and the State  
12 shall have no liability for payment of those claims.

13 To the extent consistent with applicable information and  
14 privacy, security, and disclosure laws, State and federal  
15 agencies and departments shall provide the Illinois Department  
16 access to confidential and other information and data necessary  
17 to perform eligibility and payment verifications and other  
18 Illinois Department functions. This includes, but is not  
19 limited to: information pertaining to licensure;  
20 certification; earnings; immigration status; citizenship; wage  
21 reporting; unearned and earned income; pension income;  
22 employment; supplemental security income; social security  
23 numbers; National Provider Identifier (NPI) numbers; the  
24 National Practitioner Data Bank (NPDB); program and agency  
25 exclusions; taxpayer identification numbers; tax delinquency;  
26 corporate information; and death records.



1           The Illinois Department shall enter into agreements with  
2 State agencies and departments, and is authorized to enter into  
3 agreements with federal agencies and departments, under which  
4 such agencies and departments shall share data necessary for  
5 medical assistance program integrity functions and oversight.  
6 The Illinois Department shall develop, in cooperation with  
7 other State departments and agencies, and in compliance with  
8 applicable federal laws and regulations, appropriate and  
9 effective methods to share such data. At a minimum, and to the  
10 extent necessary to provide data sharing, the Illinois  
11 Department shall enter into agreements with State agencies and  
12 departments, and is authorized to enter into agreements with  
13 federal agencies and departments, including but not limited to:  
14 the Secretary of State; the Department of Revenue; the  
15 Department of Public Health; the Department of Human Services;  
16 and the Department of Financial and Professional Regulation.

17           Beginning in fiscal year 2013, the Illinois Department  
18 shall set forth a request for information to identify the  
19 benefits of a pre-payment, post-adjudication, and post-edit  
20 claims system with the goals of streamlining claims processing  
21 and provider reimbursement, reducing the number of pending or  
22 rejected claims, and helping to ensure a more transparent  
23 adjudication process through the utilization of: (i) provider  
24 data verification and provider screening technology; and (ii)  
25 clinical code editing; and (iii) pre-pay, pre- or  
26 post-adjudicated predictive modeling with an integrated case

1 management system with link analysis. Such a request for  
2 information shall not be considered as a request for proposal  
3 or as an obligation on the part of the Illinois Department to  
4 take any action or acquire any products or services.

5 The Illinois Department shall establish policies,  
6 procedures, standards and criteria by rule for the acquisition,  
7 repair and replacement of orthotic and prosthetic devices and  
8 durable medical equipment. Such rules shall provide, but not be  
9 limited to, the following services: (1) immediate repair or  
10 replacement of such devices by recipients; and (2) rental,  
11 lease, purchase or lease-purchase of durable medical equipment  
12 in a cost-effective manner, taking into consideration the  
13 recipient's medical prognosis, the extent of the recipient's  
14 needs, and the requirements and costs for maintaining such  
15 equipment. Subject to prior approval, such rules shall enable a  
16 recipient to temporarily acquire and use alternative or  
17 substitute devices or equipment pending repairs or  
18 replacements of any device or equipment previously authorized  
19 for such recipient by the Department. Notwithstanding any  
20 provision of Section 5-5f to the contrary, the Department may,  
21 by rule, exempt certain replacement wheelchair parts from prior  
22 approval and, for wheelchairs, wheelchair parts, wheelchair  
23 accessories, and related seating and positioning items,  
24 determine the wholesale price by methods other than actual  
25 acquisition costs.

26 The Department shall require, by rule, all providers of

1 durable medical equipment to be accredited by an accreditation  
2 organization approved by the federal Centers for Medicare and  
3 Medicaid Services and recognized by the Department in order to  
4 bill the Department for providing durable medical equipment to  
5 recipients. No later than 15 months after the effective date of  
6 the rule adopted pursuant to this paragraph, all providers must  
7 meet the accreditation requirement.

8 The Department shall execute, relative to the nursing home  
9 prescreening project, written inter-agency agreements with the  
10 Department of Human Services and the Department on Aging, to  
11 effect the following: (i) intake procedures and common  
12 eligibility criteria for those persons who are receiving  
13 non-institutional services; and (ii) the establishment and  
14 development of non-institutional services in areas of the State  
15 where they are not currently available or are undeveloped; and  
16 (iii) notwithstanding any other provision of law, subject to  
17 federal approval, on and after July 1, 2012, an increase in the  
18 determination of need (DON) scores from 29 to 37 for applicants  
19 for institutional and home and community-based long term care;  
20 if and only if federal approval is not granted, the Department  
21 may, in conjunction with other affected agencies, implement  
22 utilization controls or changes in benefit packages to  
23 effectuate a similar savings amount for this population; and  
24 (iv) no later than July 1, 2013, minimum level of care  
25 eligibility criteria for institutional and home and  
26 community-based long term care; and (v) no later than October

1 1, 2013, establish procedures to permit long term care  
2 providers access to eligibility scores for individuals with an  
3 admission date who are seeking or receiving services from the  
4 long term care provider. In order to select the minimum level  
5 of care eligibility criteria, the Governor shall establish a  
6 workgroup that includes affected agency representatives and  
7 stakeholders representing the institutional and home and  
8 community-based long term care interests. This Section shall  
9 not restrict the Department from implementing lower level of  
10 care eligibility criteria for community-based services in  
11 circumstances where federal approval has been granted.

12 The Illinois Department shall develop and operate, in  
13 cooperation with other State Departments and agencies and in  
14 compliance with applicable federal laws and regulations,  
15 appropriate and effective systems of health care evaluation and  
16 programs for monitoring of utilization of health care services  
17 and facilities, as it affects persons eligible for medical  
18 assistance under this Code.

19 The Illinois Department shall report annually to the  
20 General Assembly, no later than the second Friday in April of  
21 1979 and each year thereafter, in regard to:

22 (a) actual statistics and trends in utilization of  
23 medical services by public aid recipients;

24 (b) actual statistics and trends in the provision of  
25 the various medical services by medical vendors;

26 (c) current rate structures and proposed changes in

1           those rate structures for the various medical vendors; and  
2           (d) efforts at utilization review and control by the  
3           Illinois Department.

4           The period covered by each report shall be the 3 years  
5           ending on the June 30 prior to the report. The report shall  
6           include suggested legislation for consideration by the General  
7           Assembly. The filing of one copy of the report with the  
8           Speaker, one copy with the Minority Leader and one copy with  
9           the Clerk of the House of Representatives, one copy with the  
10          President, one copy with the Minority Leader and one copy with  
11          the Secretary of the Senate, one copy with the Legislative  
12          Research Unit, and such additional copies with the State  
13          Government Report Distribution Center for the General Assembly  
14          as is required under paragraph (t) of Section 7 of the State  
15          Library Act shall be deemed sufficient to comply with this  
16          Section.

17          Rulemaking authority to implement Public Act 95-1045, if  
18          any, is conditioned on the rules being adopted in accordance  
19          with all provisions of the Illinois Administrative Procedure  
20          Act and all rules and procedures of the Joint Committee on  
21          Administrative Rules; any purported rule not so adopted, for  
22          whatever reason, is unauthorized.

23          On and after July 1, 2012, the Department shall reduce any  
24          rate of reimbursement for services or other payments or alter  
25          any methodologies authorized by this Code to reduce any rate of  
26          reimbursement for services or other payments in accordance with

1 Section 5-5e.

2 Because kidney transplantation can be an appropriate, cost  
3 effective alternative to renal dialysis when medically  
4 necessary and notwithstanding the provisions of Section 1-11 of  
5 this Code, beginning October 1, 2014, the Department shall  
6 cover kidney transplantation for noncitizens with end-stage  
7 renal disease who are not eligible for comprehensive medical  
8 benefits, who meet the residency requirements of Section 5-3 of  
9 this Code, and who would otherwise meet the financial  
10 requirements of the appropriate class of eligible persons under  
11 Section 5-2 of this Code. To qualify for coverage of kidney  
12 transplantation, such person must be receiving emergency renal  
13 dialysis services covered by the Department. Providers under  
14 this Section shall be prior approved and certified by the  
15 Department to perform kidney transplantation and the services  
16 under this Section shall be limited to services associated with  
17 kidney transplantation.

18 Notwithstanding any other provision of this Code to the  
19 contrary, on or after July 1, 2017 ~~2015~~, all FDA approved forms  
20 of medication assisted treatment prescribed for the treatment  
21 of alcohol dependence or treatment of opioid dependence shall  
22 be covered under both fee for service and managed care medical  
23 assistance programs for persons who are otherwise eligible for  
24 medical assistance under this Article and may ~~shall not~~ be  
25 subject to ~~any~~ (1) utilization controls or control, ~~other than~~  
26 ~~those established under the American Society of Addiction~~

1 ~~Medicine patient placement criteria,~~ (2) prior authorization  
2 mandates consistent with the most current edition of the  
3 American Society of Addiction Medicine's National Practice  
4 Guideline for the Use of Medications in the Treatment of  
5 Addiction Involving Opioid Use, as now or hereafter revised, or  
6 any successor publication ~~mandate, or (3) lifetime restriction~~  
7 ~~limit mandate.~~

8 On or after July 1, 2017 ~~2015~~, opioid antagonists  
9 prescribed for the treatment of an opioid overdose, including  
10 the medication product, administration devices, and any  
11 pharmacy fees related to the dispensing and administration of  
12 the opioid antagonist, shall be covered under the medical  
13 assistance program for persons who are otherwise eligible for  
14 medical assistance under this Article and may be subject to (1)  
15 utilization controls or (2) prior authorization mandates  
16 consistent with the most current edition of the American  
17 Society of Addiction Medicine's National Practice Guideline  
18 for the Use of Medications in the Treatment of Addiction  
19 Involving Opioid Use, as now or hereafter revised, or any  
20 successor publication. As used in this Section, "opioid  
21 antagonist" means a drug that binds to opioid receptors and  
22 blocks or inhibits the effect of opioids acting on those  
23 receptors, including, but not limited to, naloxone  
24 hydrochloride or any other similarly acting drug approved by  
25 the U.S. Food and Drug Administration.

26 Upon federal approval, the Department shall provide

1 coverage and reimbursement for all drugs that are approved for  
2 marketing by the federal Food and Drug Administration and that  
3 are recommended by the federal Public Health Service or the  
4 United States Centers for Disease Control and Prevention for  
5 pre-exposure prophylaxis and related pre-exposure prophylaxis  
6 services, including, but not limited to, HIV and sexually  
7 transmitted infection screening, treatment for sexually  
8 transmitted infections, medical monitoring, assorted labs, and  
9 counseling to reduce the likelihood of HIV infection among  
10 individuals who are not infected with HIV but who are at high  
11 risk of HIV infection.

12 (Source: P.A. 98-104, Article 9, Section 9-5, eff. 7-22-13;  
13 98-104, Article 12, Section 12-20, eff. 7-22-13; 98-303, eff.  
14 8-9-13; 98-463, eff. 8-16-13; 98-651, eff. 6-16-14; 98-756,  
15 eff. 7-16-14; 98-963, eff. 8-15-14; 99-78, eff. 7-20-15;  
16 99-180, eff. 7-29-15; 99-236, eff. 8-3-15; 99-407 (see Section  
17 20 of P.A. 99-588 for the effective date of P.A. 99-407);  
18 99-433, eff. 8-21-15; 99-480, eff. 9-9-15; 99-588, eff.  
19 7-20-16; 99-642, eff. 7-28-16; 99-772, eff. 1-1-17; 99-895,  
20 eff. 1-1-17; revised 9-20-16.)

21 ARTICLE 35. NON-STATE EMPLOYEE RETIREMENT CONTRIBUTIONS

22 Section 35-5. The State Employees Group Insurance Act of  
23 1971 is amended by changing Sections 6.6 and 6.10 as follows:



1 (5 ILCS 375/6.6)

2 Sec. 6.6. Contributions to the Teacher Health Insurance  
3 Security Fund.

4 (a) Beginning July 1, 1995, all active contributors of the  
5 Teachers' Retirement System (established under Article 16 of  
6 the Illinois Pension Code) who are not employees of a  
7 department as defined in Section 3 of this Act shall make  
8 contributions toward the cost of annuitant and survivor health  
9 benefits. These contributions shall be at the following rates:  
10 until January 1, 2002, 0.5% of salary; beginning January 1,  
11 2002, 0.65% of salary; beginning July 1, 2003, 0.75% of salary;  
12 beginning July 1, 2005, 0.80% of salary; beginning July 1,  
13 2007, a percentage of salary to be determined by the Department  
14 of Central Management Services by rule, which in each fiscal  
15 year shall not exceed 105% of the percentage of salary actually  
16 required to be paid in the previous fiscal year.

17 These contributions shall be deducted by the employer and  
18 paid to the System as service agent for the Department of  
19 Central Management Services. The System may use the same  
20 processes for collecting the contributions required by this  
21 subsection that it uses to collect contributions received from  
22 school districts and other covered employers under Sections  
23 16-154 and 16-155 of the Illinois Pension Code.

24 An employer may agree to pick up or pay the contributions  
25 required under this subsection on behalf of the teacher; such  
26 contributions shall be deemed to have to have been paid by the

1 teacher. Beginning January 1, 2002, if the employer does not  
2 directly pay the required member contribution, then the  
3 employer shall reduce the member's salary by an amount equal to  
4 the required contribution and shall then pay the contribution  
5 on behalf of the member. This reduction shall not change the  
6 amounts reported as creditable earnings to the Teachers'  
7 Retirement System.

8 A person who purchases optional service credit under  
9 Article 16 of the Illinois Pension Code for a period after June  
10 30, 1995 must also make a contribution under this subsection  
11 for that optional credit, at the rate provided in subsection  
12 (a), based on the salary used in computing the optional service  
13 credit, plus interest on this employee contribution. This  
14 contribution shall be collected by the System as service agent  
15 for the Department of Central Management Services. The  
16 contribution required under this subsection for the optional  
17 service credit must be paid in full before any annuity based on  
18 that credit begins.

19 (a-5) Beginning January 1, 2002, every employer of a  
20 teacher (other than an employer that is a department as defined  
21 in Section 3 of this Act) shall pay an employer contribution  
22 toward the cost of annuitant and survivor health benefits.  
23 These contributions shall be computed as follows:

24 (1) Beginning January 1, 2002 through June 30, 2003,  
25 the employer contribution shall be equal to 0.4% of each  
26 teacher's salary.

1           (2) Beginning July 1, 2003, the employer contribution  
2 shall be equal to 0.5% of each teacher's salary.

3           (3) Beginning July 1, 2005, the employer contribution  
4 shall be equal to 0.6% of each teacher's salary.

5           (4) Beginning July 1, 2007, the employer contribution  
6 shall be a percentage of each teacher's salary to be  
7 determined by the Department of Central Management  
8 Services by rule, which in each fiscal year shall not  
9 exceed 105% of the percentage of each teacher's salary  
10 actually required to be paid in the previous fiscal year.

11           These contributions shall be paid by the employer to the  
12 System as service agent for the Department of Central  
13 Management Services. The System may use the same processes for  
14 collecting the contributions required by this subsection that  
15 it uses to collect contributions received from school districts  
16 and other covered employers under the Illinois Pension Code.

17           The school district or other employing unit may pay these  
18 employer contributions out of any source of funding available  
19 for that purpose and shall forward the contributions to the  
20 System on the schedule established for the payment of member  
21 contributions.

22           (b) The Teachers' Retirement System shall promptly deposit  
23 all moneys collected under subsections (a) and (a-5) of this  
24 Section into the Teacher Health Insurance Security Fund created  
25 in Section 6.5 of this Act. The moneys collected under this  
26 Section shall be used only for the purposes authorized in

1 Section 6.5 of this Act and shall not be considered to be  
2 assets of the Teachers' Retirement System. Contributions made  
3 under this Section are not transferable to other pension funds  
4 or retirement systems and are not refundable upon termination  
5 of service.

6 (c) On or before November 15 of each year, the Board of  
7 Trustees of the Teachers' Retirement System shall certify to  
8 the Governor, the Director of Central Management Services, and  
9 the State Comptroller its estimate of the total amount of  
10 contributions to be paid under subsection (a) of this Section  
11 6.6 for the next fiscal year. The amount certified shall be  
12 decreased or increased each year by the amount that the actual  
13 active teacher contributions either fell short of or exceeded  
14 the estimate used by the Board in making the certification for  
15 the previous fiscal year. The certification shall include a  
16 detailed explanation of the methods and information that the  
17 Board relied upon in preparing its estimate. As soon as  
18 possible after the effective date of this amendatory Act of the  
19 92nd General Assembly, the Board shall recalculate and  
20 recertify its certifications for fiscal years 2002 and 2003.

21 (d) Beginning in fiscal year 1996 and continuing through  
22 fiscal year 2017, on the first day of each month, or as soon  
23 thereafter as may be practical, the State Treasurer and the  
24 State Comptroller shall transfer from the General Revenue Fund  
25 to the Teacher Health Insurance Security Fund 1/12 of the  
26 annual amount appropriated for that fiscal year to the State

1 Comptroller for deposit into the Teacher Health Insurance  
2 Security Fund under Section 1.3 of the State Pension Funds  
3 Continuing Appropriation Act.

4 (e) Except where otherwise specified in this Section, the  
5 definitions that apply to Article 16 of the Illinois Pension  
6 Code apply to this Section.

7 (f) (Blank).

8 (Source: P.A. 92-505, eff. 12-20-01; 93-679, eff. 6-30-04.)

9 (5 ILCS 375/6.10)

10 Sec. 6.10. Contributions to the Community College Health  
11 Insurance Security Fund.

12 (a) Beginning January 1, 1999, every active contributor of  
13 the State Universities Retirement System (established under  
14 Article 15 of the Illinois Pension Code) who (1) is a full-time  
15 employee of a community college district (other than a  
16 community college district subject to Article VII of the Public  
17 Community College Act) or an association of community college  
18 boards and (2) is not an employee as defined in Section 3 of  
19 this Act shall make contributions toward the cost of community  
20 college annuitant and survivor health benefits at the rate of  
21 0.50% of salary.

22 These contributions shall be deducted by the employer and  
23 paid to the State Universities Retirement System as service  
24 agent for the Department of Central Management Services. The  
25 System may use the same processes for collecting the

1 contributions required by this subsection that it uses to  
2 collect the contributions received from those employees under  
3 Section 15-157 of the Illinois Pension Code. An employer may  
4 agree to pick up or pay the contributions required under this  
5 subsection on behalf of the employee; such contributions shall  
6 be deemed to have been paid by the employee.

7 The State Universities Retirement System shall promptly  
8 deposit all moneys collected under this subsection (a) into the  
9 Community College Health Insurance Security Fund created in  
10 Section 6.9 of this Act. The moneys collected under this  
11 Section shall be used only for the purposes authorized in  
12 Section 6.9 of this Act and shall not be considered to be  
13 assets of the State Universities Retirement System.  
14 Contributions made under this Section are not transferable to  
15 other pension funds or retirement systems and are not  
16 refundable upon termination of service.

17 (b) Beginning January 1, 1999, every community college  
18 district (other than a community college district subject to  
19 Article VII of the Public Community College Act) or association  
20 of community college boards that is an employer under the State  
21 Universities Retirement System shall contribute toward the  
22 cost of the community college health benefits provided under  
23 Section 6.9 of this Act an amount equal to 0.50% of the salary  
24 paid to its full-time employees who participate in the State  
25 Universities Retirement System and are not members as defined  
26 in Section 3 of this Act.

1           These contributions shall be paid by the employer to the  
2 State Universities Retirement System as service agent for the  
3 Department of Central Management Services. The System may use  
4 the same processes for collecting the contributions required by  
5 this subsection that it uses to collect the contributions  
6 received from those employers under Section 15-155 of the  
7 Illinois Pension Code.

8           The State Universities Retirement System shall promptly  
9 deposit all moneys collected under this subsection (b) into the  
10 Community College Health Insurance Security Fund created in  
11 Section 6.9 of this Act. The moneys collected under this  
12 Section shall be used only for the purposes authorized in  
13 Section 6.9 of this Act and shall not be considered to be  
14 assets of the State Universities Retirement System.  
15 Contributions made under this Section are not transferable to  
16 other pension funds or retirement systems and are not  
17 refundable upon termination of service.

18           The Department of Central Management Services, or any  
19 successor agency designated to procure healthcare contracts  
20 pursuant to this Act, is authorized to establish funds,  
21 separate accounts provided by any bank or banks as defined by  
22 the Illinois Banking Act, or separate accounts provided by any  
23 savings and loan association or associations as defined by the  
24 Illinois Savings and Loan Act of 1985 to be held by the  
25 Director, outside the State treasury, for the purpose of  
26 receiving the transfer of moneys from the Community College

1 Health Insurance Security Fund. The Department may promulgate  
2 rules further defining the methodology for the transfers. Any  
3 interest earned by moneys in the funds or accounts shall inure  
4 to the Community College Health Insurance Security Fund. The  
5 transferred moneys, and interest accrued thereon, shall be used  
6 exclusively for transfers to administrative service  
7 organizations or their financial institutions for payments of  
8 claims to claimants and providers under the self-insurance  
9 health plan. The transferred moneys, and interest accrued  
10 thereon, shall not be used for any other purpose including, but  
11 not limited to, reimbursement of administration fees due the  
12 administrative service organization pursuant to its contract  
13 or contracts with the Department.

14 (c) On or before November 15 of each year, the Board of  
15 Trustees of the State Universities Retirement System shall  
16 certify to the Governor, the Director of Central Management  
17 Services, and the State Comptroller its estimate of the total  
18 amount of contributions to be paid under subsection (a) of this  
19 Section for the next fiscal year. Beginning in fiscal year  
20 2008, the amount certified shall be decreased or increased each  
21 year by the amount that the actual active employee  
22 contributions either fell short of or exceeded the estimate  
23 used by the Board in making the certification for the previous  
24 fiscal year. The State Universities Retirement System shall  
25 calculate the amount of actual active employee contributions in  
26 fiscal years 1999 through 2005. Based upon this calculation,



1 the fiscal year 2008 certification shall include an amount  
2 equal to the cumulative amount that the actual active employee  
3 contributions either fell short of or exceeded the estimate  
4 used by the Board in making the certification for those fiscal  
5 years. The certification shall include a detailed explanation  
6 of the methods and information that the Board relied upon in  
7 preparing its estimate. As soon as possible after the effective  
8 date of this Section, the Board shall submit its estimate for  
9 fiscal year 1999.

10 (d) Beginning in fiscal year 1999 and continuing through  
11 fiscal year 2017, on the first day of each month, or as soon  
12 thereafter as may be practical, the State Treasurer and the  
13 State Comptroller shall transfer from the General Revenue Fund  
14 to the Community College Health Insurance Security Fund 1/12 of  
15 the annual amount appropriated for that fiscal year to the  
16 State Comptroller for deposit into the Community College Health  
17 Insurance Security Fund under Section 1.4 of the State Pension  
18 Funds Continuing Appropriation Act.

19 (e) Except where otherwise specified in this Section, the  
20 definitions that apply to Article 15 of the Illinois Pension  
21 Code apply to this Section.

22 (Source: P.A. 98-488, eff. 8-16-13.)

23 Section 35-10. The Illinois Pension Code is amended by  
24 changing Section 17-127 as follows:

1 (40 ILCS 5/17-127) (from Ch. 108 1/2, par. 17-127)

2 Sec. 17-127. Financing; revenues for the Fund.

3 (a) The revenues for the Fund shall consist of: (1) amounts  
4 paid into the Fund by contributors thereto and from employer  
5 contributions and State appropriations in accordance with this  
6 Article; (2) amounts contributed to the Fund by an Employer;  
7 (3) amounts contributed to the Fund pursuant to any law now in  
8 force or hereafter to be enacted; (4) contributions from any  
9 other source; and (5) the earnings on investments.

10 (b) The General Assembly finds that for many years the  
11 State has contributed to the Fund an annual amount that is  
12 between 20% and 30% of the amount of the annual State  
13 contribution to the Article 16 retirement system, and the  
14 General Assembly declares that it is its goal and intention to  
15 continue this level of contribution to the Fund in the future.

16 Beginning in State fiscal year 1999, subject to  
17 appropriation, the State shall include in its annual  
18 contribution to the Fund an additional amount equal to 0.544%  
19 of the Fund's total teacher payroll; except that this  
20 additional contribution need not be made in a fiscal year if  
21 the Board has certified in the previous fiscal year that the  
22 Fund is at least 90% funded, based on actuarial determinations.  
23 These additional State contributions are intended to offset a  
24 portion of the cost to the Fund of the increases in retirement  
25 benefits resulting from this amendatory Act of 1998.

26 (Source: P.A. 90-548, eff. 12-4-97; 90-566, eff. 1-2-98;

1 90-582, eff. 5-27-98; 90-655, eff. 7-30-98.)

2 Section 35-15. The State Pension Funds Continuing  
3 Appropriation Act is amended by changing Sections 1.3 and 1.4  
4 as follows:

5 (40 ILCS 15/1.3)

6 Sec. 1.3. Appropriations for the Teacher Health Insurance  
7 Security Fund. Beginning in State fiscal year 1996 and  
8 continuing through fiscal year 2017, there is hereby  
9 appropriated, on a continuing annual basis, from the General  
10 Revenue Fund to the State Comptroller for deposit into the  
11 Teacher Health Insurance Security Fund, an amount equal to the  
12 amount certified by the Board of Trustees of the Teachers'  
13 Retirement System of Illinois under subsection (c) of Section  
14 6.6 of the State Employees Group Insurance Act of 1971 as the  
15 estimated total amount of contributions to be paid under  
16 subsection (a) of that Section 6.6 in that fiscal year.

17 In addition to any other amounts that may be appropriated  
18 for this purpose, in State fiscal years 2005 through 2007,  
19 there is hereby appropriated, on a continuing annual basis,  
20 from the General Revenue Fund to the State Comptroller for  
21 deposit into the Teacher Health Insurance Security Fund, an  
22 amount equal to \$13,000,000 in each fiscal year.

23 The moneys appropriated under this Section 1.3 shall be  
24 deposited into the Teacher Health Insurance Security Fund and

1 used only for the purposes authorized in Section 6.5 of the  
2 State Employees Group Insurance Act of 1971.

3 (Source: P.A. 93-679, eff. 6-30-04.)

4 (40 ILCS 15/1.4)

5 Sec. 1.4. Appropriations for the Community College Health  
6 Insurance Security Fund. Beginning in State fiscal year 1999  
7 and continuing through fiscal year 2017, there is hereby  
8 appropriated, on a continuing annual basis, from the General  
9 Revenue Fund to the State Comptroller for deposit into the  
10 Community College Health Insurance Security Fund, an amount  
11 equal to the amount certified by the Board of Trustees of the  
12 State Universities Retirement System under subsection (c) of  
13 Section 6.10 of the State Employees Group Insurance Act of 1971  
14 as the estimated total amount of contributions to be paid under  
15 subsection (a) of that Section 6.10 in that fiscal year. The  
16 moneys appropriated under this Section 1.4 shall be deposited  
17 into the Community College Health Insurance Security Fund and  
18 used only for the purposes authorized in Section 6.9 of the  
19 State Employees Group Insurance Act of 1971.

20 (Source: P.A. 90-497, eff. 8-18-97.)

21 ARTICLE 40. ENERGY EFFICIENCY PORTFOLIO STANDARDS PROGRAM

22 Section 40-5. The Public Utilities Act is amended by  
23 changing Sections 8-103 and 8-104 as follows:

1 (220 ILCS 5/8-103)

2 Sec. 8-103. Energy efficiency and demand-response  
3 measures.

4 (a) It is the policy of the State that electric utilities  
5 are required to use cost-effective energy efficiency and  
6 demand-response measures to reduce delivery load. Requiring  
7 investment in cost-effective energy efficiency and  
8 demand-response measures will reduce direct and indirect costs  
9 to consumers by decreasing environmental impacts and by  
10 avoiding or delaying the need for new generation, transmission,  
11 and distribution infrastructure. It serves the public interest  
12 to allow electric utilities to recover costs for reasonably and  
13 prudently incurred expenses for energy efficiency and  
14 demand-response measures. As used in this Section,  
15 "cost-effective" means that the measures satisfy the total  
16 resource cost test. The low-income measures described in  
17 subsection (f)(4) of this Section shall not be required to meet  
18 the total resource cost test. For purposes of this Section, the  
19 terms "energy-efficiency", "demand-response", "electric  
20 utility", and "total resource cost test" shall have the  
21 meanings set forth in the Illinois Power Agency Act. For  
22 purposes of this Section, the amount per kilowatthour means the  
23 total amount paid for electric service expressed on a per  
24 kilowatthour basis. For purposes of this Section, the total  
25 amount paid for electric service includes without limitation

1 estimated amounts paid for supply, transmission, distribution,  
2 surcharges, and add-on-taxes.

3 (a-5) This Section applies to electric utilities serving  
4 500,000 or less but more than 200,000 retail customers in this  
5 State. Through December 31, 2017, this Section also applies to  
6 electric utilities serving more than 500,000 retail customers  
7 in the State.

8 (b) Electric utilities shall implement cost-effective  
9 energy efficiency measures to meet the following incremental  
10 annual energy savings goals:

11 (1) 0.2% of energy delivered in the year commencing  
12 June 1, 2008;

13 (2) 0.4% of energy delivered in the year commencing  
14 June 1, 2009;

15 (3) 0.6% of energy delivered in the year commencing  
16 June 1, 2010;

17 (4) 0.8% of energy delivered in the year commencing  
18 June 1, 2011;

19 (5) 1% of energy delivered in the year commencing June  
20 1, 2012;

21 (6) 1.4% of energy delivered in the year commencing  
22 June 1, 2013;

23 (7) 1.8% of energy delivered in the year commencing  
24 June 1, 2014; and

25 (8) 2% of energy delivered in the year commencing June  
26 1, 2015 and each year thereafter.

1 Electric utilities may comply with this subsection (b) by  
2 meeting the annual incremental savings goal in the applicable  
3 year or by showing that the total cumulative annual savings  
4 within a 3-year planning period associated with measures  
5 implemented after May 31, 2014 was equal to the sum of each  
6 annual incremental savings requirement from May 31, 2014  
7 through the end of the applicable year.

8 (c) Electric utilities shall implement cost-effective  
9 demand-response measures to reduce peak demand by 0.1% over the  
10 prior year for eligible retail customers, as defined in Section  
11 16-111.5 of this Act, and for customers that elect hourly  
12 service from the utility pursuant to Section 16-107 of this  
13 Act, provided those customers have not been declared  
14 competitive. This requirement commences June 1, 2008 and  
15 continues for 10 years.

16 (d) Notwithstanding the requirements of subsections (b)  
17 and (c) of this Section, an electric utility shall reduce the  
18 amount of energy efficiency and demand-response measures  
19 implemented over a 3-year planning period by an amount  
20 necessary to limit the estimated average annual increase in the  
21 amounts paid by retail customers in connection with electric  
22 service due to the cost of those measures to:

23 (1) in 2008, no more than 0.5% of the amount paid per  
24 kilowatthour by those customers during the year ending May  
25 31, 2007;

26 (2) in 2009, the greater of an additional 0.5% of the

1 amount paid per kilowatthour by those customers during the  
2 year ending May 31, 2008 or 1% of the amount paid per  
3 kilowatthour by those customers during the year ending May  
4 31, 2007;

5 (3) in 2010, the greater of an additional 0.5% of the  
6 amount paid per kilowatthour by those customers during the  
7 year ending May 31, 2009 or 1.5% of the amount paid per  
8 kilowatthour by those customers during the year ending May  
9 31, 2007;

10 (4) in 2011, the greater of an additional 0.5% of the  
11 amount paid per kilowatthour by those customers during the  
12 year ending May 31, 2010 or 2% of the amount paid per  
13 kilowatthour by those customers during the year ending May  
14 31, 2007; and

15 (5) thereafter, the amount of energy efficiency and  
16 demand-response measures implemented for any single year  
17 shall be reduced by an amount necessary to limit the  
18 estimated average net increase due to the cost of these  
19 measures included in the amounts paid by eligible retail  
20 customers in connection with electric service to no more  
21 than the greater of 2.015% of the amount paid per  
22 kilowatthour by those customers during the year ending May  
23 31, 2007 or the incremental amount per kilowatthour paid  
24 for these measures in 2011.

25 No later than June 30, 2011, the Commission shall review  
26 the limitation on the amount of energy efficiency and



1 demand-response measures implemented pursuant to this Section  
2 and report to the General Assembly its findings as to whether  
3 that limitation unduly constrains the procurement of energy  
4 efficiency and demand-response measures.

5 (e) Electric utilities shall be responsible for overseeing  
6 the design, development, and filing of energy efficiency and  
7 demand-response plans with the Commission. Electric utilities  
8 shall implement 100% of the demand-response measures in the  
9 plans. Electric utilities shall implement 75% of the energy  
10 efficiency measures approved by the Commission, and may, as  
11 part of that implementation, outsource various aspects of  
12 program development and implementation. The remaining 25% of  
13 those energy efficiency measures approved by the Commission  
14 shall be implemented by the Department of Commerce and Economic  
15 Opportunity, and must be designed in conjunction with the  
16 utility and the filing process. The Department may outsource  
17 development and implementation of energy efficiency measures.  
18 A minimum of 10% of the entire portfolio of cost-effective  
19 energy efficiency measures shall be procured from units of  
20 local government, municipal corporations, school districts,  
21 and community college districts. The Department shall  
22 coordinate the implementation of these measures.

23 The apportionment of the dollars to cover the costs to  
24 implement the Department's share of the portfolio of energy  
25 efficiency measures shall be made to the Department once the  
26 Department has executed rebate agreements, grants, or

1 contracts for energy efficiency measures and provided  
2 supporting documentation for those rebate agreements, grants,  
3 and contracts to the utility. The Department is authorized to  
4 adopt any rules necessary and prescribe procedures in order to  
5 ensure compliance by applicants in carrying out the purposes of  
6 rebate agreements for energy efficiency measures implemented  
7 by the Department made under this Section.

8 The details of the measures implemented by the Department  
9 shall be submitted by the Department to the Commission in  
10 connection with the utility's filing regarding the energy  
11 efficiency and demand-response measures that the utility  
12 implements.

13 A utility providing approved energy efficiency and  
14 demand-response measures in the State shall be permitted to  
15 recover costs of those measures through an automatic adjustment  
16 clause tariff filed with and approved by the Commission. The  
17 tariff shall be established outside the context of a general  
18 rate case. Each year the Commission shall initiate a review to  
19 reconcile any amounts collected with the actual costs and to  
20 determine the required adjustment to the annual tariff factor  
21 to match annual expenditures.

22 Each utility shall include, in its recovery of costs, the  
23 costs estimated for both the utility's and the Department's  
24 implementation of energy efficiency and demand-response  
25 measures. Costs collected by the utility for measures  
26 implemented by the Department shall be submitted to the

1 Department pursuant to Section 605-323 of the Civil  
2 Administrative Code of Illinois, shall be deposited into the  
3 Energy Efficiency Portfolio Standards Fund, and shall be used  
4 by the Department solely for the purpose of implementing these  
5 measures. A utility shall not be required to advance any moneys  
6 to the Department but only to forward such funds as it has  
7 collected. The Department shall report to the Commission on an  
8 annual basis regarding the costs actually incurred by the  
9 Department in the implementation of the measures. Any changes  
10 to the costs of energy efficiency measures as a result of plan  
11 modifications shall be appropriately reflected in amounts  
12 recovered by the utility and turned over to the Department.

13 The portfolio of measures, administered by both the  
14 utilities and the Department, shall, in combination, be  
15 designed to achieve the annual savings targets described in  
16 subsections (b) and (c) of this Section, as modified by  
17 subsection (d) of this Section.

18 The utility and the Department shall agree upon a  
19 reasonable portfolio of measures and determine the measurable  
20 corresponding percentage of the savings goals associated with  
21 measures implemented by the utility or Department.

22 No utility shall be assessed a penalty under subsection (f)  
23 of this Section for failure to make a timely filing if that  
24 failure is the result of a lack of agreement with the  
25 Department with respect to the allocation of responsibilities  
26 or related costs or target assignments. In that case, the

1 Department and the utility shall file their respective plans  
2 with the Commission and the Commission shall determine an  
3 appropriate division of measures and programs that meets the  
4 requirements of this Section.

5 If the Department is unable to meet incremental annual  
6 performance goals for the portion of the portfolio implemented  
7 by the Department, then the utility and the Department shall  
8 jointly submit a modified filing to the Commission explaining  
9 the performance shortfall and recommending an appropriate  
10 course going forward, including any program modifications that  
11 may be appropriate in light of the evaluations conducted under  
12 item (7) of subsection (f) of this Section. In this case, the  
13 utility obligation to collect the Department's costs and turn  
14 over those funds to the Department under this subsection (e)  
15 shall continue only if the Commission approves the  
16 modifications to the plan proposed by the Department.

17 (f) No later than November 15, 2007, each electric utility  
18 shall file an energy efficiency and demand-response plan with  
19 the Commission to meet the energy efficiency and  
20 demand-response standards for 2008 through 2010. No later than  
21 October 1, 2010, each electric utility shall file an energy  
22 efficiency and demand-response plan with the Commission to meet  
23 the energy efficiency and demand-response standards for 2011  
24 through 2013. Every 3 years thereafter, each electric utility  
25 shall file, no later than September 1, an energy efficiency and  
26 demand-response plan with the Commission. If a utility does not

1 file such a plan by September 1 of an applicable year, it shall  
2 face a penalty of \$100,000 per day until the plan is filed.  
3 Each utility's plan shall set forth the utility's proposals to  
4 meet the utility's portion of the energy efficiency standards  
5 identified in subsection (b) and the demand-response standards  
6 identified in subsection (c) of this Section as modified by  
7 subsections (d) and (e), taking into account the unique  
8 circumstances of the utility's service territory. The  
9 Commission shall seek public comment on the utility's plan and  
10 shall issue an order approving or disapproving each plan within  
11 5 months after its submission. If the Commission disapproves a  
12 plan, the Commission shall, within 30 days, describe in detail  
13 the reasons for the disapproval and describe a path by which  
14 the utility may file a revised draft of the plan to address the  
15 Commission's concerns satisfactorily. If the utility does not  
16 refile with the Commission within 60 days, the utility shall be  
17 subject to penalties at a rate of \$100,000 per day until the  
18 plan is filed. This process shall continue, and penalties shall  
19 accrue, until the utility has successfully filed a portfolio of  
20 energy efficiency and demand-response measures. Penalties  
21 shall be deposited into the Energy Efficiency Trust Fund. In  
22 submitting proposed energy efficiency and demand-response  
23 plans and funding levels to meet the savings goals adopted by  
24 this Act the utility shall:

- 25 (1) Demonstrate that its proposed energy efficiency  
26 and demand-response measures will achieve the requirements

1 that are identified in subsections (b) and (c) of this  
2 Section, as modified by subsections (d) and (e).

3 (2) Present specific proposals to implement new  
4 building and appliance standards that have been placed into  
5 effect.

6 (3) Present estimates of the total amount paid for  
7 electric service expressed on a per kilowatthour basis  
8 associated with the proposed portfolio of measures  
9 designed to meet the requirements that are identified in  
10 subsections (b) and (c) of this Section, as modified by  
11 subsections (d) and (e).

12 (4) Coordinate with the Department to present a  
13 portfolio of energy efficiency measures proportionate to  
14 the share of total annual utility revenues in Illinois from  
15 households at or below 150% of the poverty level. The  
16 energy efficiency programs shall be targeted to households  
17 with incomes at or below 80% of area median income.

18 (5) Demonstrate that its overall portfolio of energy  
19 efficiency and demand-response measures, not including  
20 programs covered by item (4) of this subsection (f), are  
21 cost-effective using the total resource cost test and  
22 represent a diverse cross-section of opportunities for  
23 customers of all rate classes to participate in the  
24 programs.

25 (6) Include a proposed cost-recovery tariff mechanism  
26 to fund the proposed energy efficiency and demand-response

1 measures and to ensure the recovery of the prudently and  
2 reasonably incurred costs of Commission-approved programs.

3 (7) Provide for an annual independent evaluation of the  
4 performance of the cost-effectiveness of the utility's  
5 portfolio of measures and the Department's portfolio of  
6 measures, as well as a full review of the 3-year results of  
7 the broader net program impacts and, to the extent  
8 practical, for adjustment of the measures on a  
9 going-forward basis as a result of the evaluations. The  
10 resources dedicated to evaluation shall not exceed 3% of  
11 portfolio resources in any given year.

12 (g) No more than 3% of energy efficiency and  
13 demand-response program revenue may be allocated for  
14 demonstration of breakthrough equipment and devices.

15 (h) This Section does not apply to an electric utility that  
16 on December 31, 2005 provided electric service to fewer than  
17 100,000 customers in Illinois.

18 (i) If, after 2 years, an electric utility fails to meet  
19 the efficiency standard specified in subsection (b) of this  
20 Section, as modified by subsections (d) and (e), it shall make  
21 a contribution to the Low-Income Home Energy Assistance  
22 Program. The combined total liability for failure to meet the  
23 goal shall be \$1,000,000, which shall be assessed as follows: a  
24 large electric utility shall pay \$665,000, and a medium  
25 electric utility shall pay \$335,000. If, after 3 years, an  
26 electric utility fails to meet the efficiency standard

1 specified in subsection (b) of this Section, as modified by  
2 subsections (d) and (e), it shall make a contribution to the  
3 Low-Income Home Energy Assistance Program. The combined total  
4 liability for failure to meet the goal shall be \$1,000,000,  
5 which shall be assessed as follows: a large electric utility  
6 shall pay \$665,000, and a medium electric utility shall pay  
7 \$335,000. In addition, the responsibility for implementing the  
8 energy efficiency measures of the utility making the payment  
9 shall be transferred to the Illinois Power Agency if, after 3  
10 years, or in any subsequent 3-year period, the utility fails to  
11 meet the efficiency standard specified in subsection (b) of  
12 this Section, as modified by subsections (d) and (e). The  
13 Agency shall implement a competitive procurement program to  
14 procure resources necessary to meet the standards specified in  
15 this Section as modified by subsections (d) and (e), with costs  
16 for those resources to be recovered in the same manner as  
17 products purchased through the procurement plan as provided in  
18 Section 16-111.5. The Director shall implement this  
19 requirement in connection with the procurement plan as provided  
20 in Section 16-111.5.

21 For purposes of this Section, (i) a "large electric  
22 utility" is an electric utility that, on December 31, 2005,  
23 served more than 2,000,000 electric customers in Illinois; (ii)  
24 a "medium electric utility" is an electric utility that, on  
25 December 31, 2005, served 2,000,000 or fewer but more than  
26 100,000 electric customers in Illinois; and (iii) Illinois



1 electric utilities that are affiliated by virtue of a common  
2 parent company are considered a single electric utility.

3 (j) If, after 3 years, or any subsequent 3-year period, the  
4 Department fails to implement the Department's share of energy  
5 efficiency measures required by the standards in subsection  
6 (b), then the Illinois Power Agency may assume responsibility  
7 for and control of the Department's share of the required  
8 energy efficiency measures. The Agency shall implement a  
9 competitive procurement program to procure resources necessary  
10 to meet the standards specified in this Section, with the costs  
11 of these resources to be recovered in the same manner as  
12 provided for the Department in this Section.

13 (k) No electric utility shall be deemed to have failed to  
14 meet the energy efficiency standards to the extent any such  
15 failure is due to a failure of the Department or the Agency.

16 (l)(1) With the exception of the energy efficiency and  
17 demand-response plan previously filed by the Department, the  
18 ~~The~~ energy efficiency and demand-response plans of electric  
19 utilities serving more than 500,000 retail customers in the  
20 State that were approved by the Commission on or before the  
21 effective date of this amendatory Act of the 99th General  
22 Assembly for the period June 1, 2014 through May 31, 2017 shall  
23 continue to be in force and effect through December 31, 2017 so  
24 that the energy efficiency programs set forth in those plans  
25 continue to be offered during the period June 1, 2017 through  
26 December 31, 2017. Each such utility is authorized to increase,

1 on a pro rata basis, the energy savings goals and budgets  
2 approved in its plan to reflect the additional 7 months of the  
3 plan's operation, provided that such increase shall also  
4 incorporate reductions to goals and budgets to reflect the  
5 proportion of the utility's load attributable to customers who  
6 are exempt from this Section under subsection (m) of this  
7 Section. The energy efficiency and demand-response plan filed  
8 by the Department that was approved by the Commission on or  
9 before the effective date of this amendatory Act of the 100th  
10 General Assembly for the period of June 1, 2014 through May 31,  
11 2017 shall expire on May 31, 2017. From June 1, 2017 through  
12 December 31, 2017 the electric utilities shall be responsible  
13 for offering and administering the programs previously offered  
14 and administered by the Department.

15 (2) If an electric utility serving more than 500,000 retail  
16 customers in the State filed with the Commission, under  
17 subsection (f) of this Section, its proposed energy efficiency  
18 and demand-response plan for the period June 1, 2017 through  
19 May 31, 2020, and the Commission has not yet entered its final  
20 order approving such plan on or before the effective date of  
21 this amendatory Act of the 99th General Assembly, then the  
22 utility shall file a notice of withdrawal with the Commission,  
23 following such effective date, to withdraw the proposed energy  
24 efficiency and demand-response plan. Upon receipt of such  
25 notice, the Commission shall dismiss with prejudice any docket  
26 that had been initiated to investigate such plan, and the plan

1 and the record related thereto shall not be the subject of any  
2 further hearing, investigation, or proceeding of any kind.

3 (3) For those electric utilities that serve more than  
4 500,000 retail customers in the State, this amendatory Act of  
5 the 99th General Assembly preempts and supersedes any orders  
6 entered by the Commission that approved such utilities' energy  
7 efficiency and demand response plans for the period commencing  
8 June 1, 2017 and ending May 31, 2020. Any such orders shall be  
9 void, and the provisions of paragraph (1) of this subsection  
10 (1) shall apply.

11 (m) Notwithstanding anything to the contrary, after May 31,  
12 2017, this Section does not apply to any retail customers of an  
13 electric utility that serves more than 3,000,000 retail  
14 customers in the State and whose total highest 30 minute demand  
15 was more than 10,000 kilowatts, or any retail customers of an  
16 electric utility that serves less than 3,000,000 retail  
17 customers but more than 500,000 retail customers in the State  
18 and whose total highest 15 minute demand was more than 10,000  
19 kilowatts. For purposes of this subsection (m), "retail  
20 customer" has the meaning set forth in Section 16-102 of this  
21 Act. The criteria for determining whether this subsection (m)  
22 is applicable to a retail customer shall be based on the 12  
23 consecutive billing periods prior to the start of the first  
24 year of each such multi-year plan.

25 (Source: P.A. 98-90, eff. 7-15-13; 99-906, eff. 6-1-17.)

1 (220 ILCS 5/8-104)

2 (Text of Section after amendment by P.A. 99-906)

3 Sec. 8-104. Natural gas energy efficiency programs.

4 (a) It is the policy of the State that natural gas  
5 utilities and the Department of Commerce and Economic  
6 Opportunity are required to use cost-effective energy  
7 efficiency to reduce direct and indirect costs to consumers. It  
8 serves the public interest to allow natural gas utilities to  
9 recover costs for reasonably and prudently incurred expenses  
10 for cost-effective energy efficiency measures.

11 (b) For purposes of this Section, "energy efficiency" means  
12 measures that reduce the amount of energy required to achieve a  
13 given end use. "Energy efficiency" also includes measures that  
14 reduce the total Btus of electricity and natural gas needed to  
15 meet the end use or uses. "Cost-effective" means that the  
16 measures satisfy the total resource cost test which, for  
17 purposes of this Section, means a standard that is met if, for  
18 an investment in energy efficiency, the benefit-cost ratio is  
19 greater than one. The benefit-cost ratio is the ratio of the  
20 net present value of the total benefits of the measures to the  
21 net present value of the total costs as calculated over the  
22 lifetime of the measures. The total resource cost test compares  
23 the sum of avoided natural gas utility costs, representing the  
24 benefits that accrue to the system and the participant in the  
25 delivery of those efficiency measures, as well as other  
26 quantifiable societal benefits, including avoided electric

1 utility costs, to the sum of all incremental costs of end use  
2 measures (including both utility and participant  
3 contributions), plus costs to administer, deliver, and  
4 evaluate each demand-side measure, to quantify the net savings  
5 obtained by substituting demand-side measures for supply  
6 resources. In calculating avoided costs, reasonable estimates  
7 shall be included for financial costs likely to be imposed by  
8 future regulation of emissions of greenhouse gases. The  
9 low-income programs described in item (4) of subsection (f) of  
10 this Section shall not be required to meet the total resource  
11 cost test.

12 (c) Natural gas utilities shall implement cost-effective  
13 energy efficiency measures to meet at least the following  
14 natural gas savings requirements, which shall be based upon the  
15 total amount of gas delivered to retail customers, other than  
16 the customers described in subsection (m) of this Section,  
17 during calendar year 2009 multiplied by the applicable  
18 percentage. Natural gas utilities may comply with this Section  
19 by meeting the annual incremental savings goal in the  
20 applicable year or by showing that total cumulative annual  
21 savings within a multi-year planning period associated with  
22 measures implemented after May 31, 2011 were equal to the sum  
23 of each annual incremental savings requirement from the first  
24 day of the multi-year planning period through the last day of  
25 the multi-year planning period:

26 (1) 0.2% by May 31, 2012;

1           (2) an additional 0.4% by May 31, 2013, increasing  
2 total savings to .6%;

3           (3) an additional 0.6% by May 31, 2014, increasing  
4 total savings to 1.2%;

5           (4) an additional 0.8% by May 31, 2015, increasing  
6 total savings to 2.0%;

7           (5) an additional 1% by May 31, 2016, increasing total  
8 savings to 3.0%;

9           (6) an additional 1.2% by May 31, 2017, increasing  
10 total savings to 4.2%;

11           (7) an additional 1.4% in the year commencing January  
12 1, 2018;

13           (8) an additional 1.5% in the year commencing January  
14 1, 2019; and

15           (9) an additional 1.5% in each 12-month period  
16 thereafter.

17           (d) Notwithstanding the requirements of subsection (c) of  
18 this Section, a natural gas utility shall limit the amount of  
19 energy efficiency implemented in any multi-year reporting  
20 period established by subsection (f) of Section 8-104 of this  
21 Act, by an amount necessary to limit the estimated average  
22 increase in the amounts paid by retail customers in connection  
23 with natural gas service to no more than 2% in the applicable  
24 multi-year reporting period. The energy savings requirements  
25 in subsection (c) of this Section may be reduced by the  
26 Commission for the subject plan, if the utility demonstrates by

1 substantial evidence that it is highly unlikely that the  
2 requirements could be achieved without exceeding the  
3 applicable spending limits in any multi-year reporting period.  
4 No later than September 1, 2013, the Commission shall review  
5 the limitation on the amount of energy efficiency measures  
6 implemented pursuant to this Section and report to the General  
7 Assembly, in the report required by subsection (k) of this  
8 Section, its findings as to whether that limitation unduly  
9 constrains the procurement of energy efficiency measures.

10 (e) The provisions of this subsection (e) apply to those  
11 multi-year plans that commence prior to January 1, 2018. The  
12 utility shall utilize 75% of the available funding associated  
13 with energy efficiency programs approved by the Commission, and  
14 may outsource various aspects of program development and  
15 implementation. The remaining 25% of available funding shall be  
16 used by the Department of Commerce and Economic Opportunity to  
17 implement energy efficiency measures that achieve no less than  
18 20% of the requirements of subsection (c) of this Section. Such  
19 measures shall be designed in conjunction with the utility and  
20 approved by the Commission. The Department may outsource  
21 development and implementation of energy efficiency measures.  
22 A minimum of 10% of the entire portfolio of cost-effective  
23 energy efficiency measures shall be procured from local  
24 government, municipal corporations, school districts, and  
25 community college districts. Five percent of the entire  
26 portfolio of cost-effective energy efficiency measures may be

1 granted to local government and municipal corporations for  
2 market transformation initiatives. The Department shall  
3 coordinate the implementation of these measures and shall  
4 integrate delivery of natural gas efficiency programs with  
5 electric efficiency programs delivered pursuant to Section  
6 8-103 of this Act, unless the Department can show that  
7 integration is not feasible.

8 The apportionment of the dollars to cover the costs to  
9 implement the Department's share of the portfolio of energy  
10 efficiency measures shall be made to the Department once the  
11 Department has executed rebate agreements, grants, or  
12 contracts for energy efficiency measures and provided  
13 supporting documentation for those rebate agreements, grants,  
14 and contracts to the utility. The Department is authorized to  
15 adopt any rules necessary and prescribe procedures in order to  
16 ensure compliance by applicants in carrying out the purposes of  
17 rebate agreements for energy efficiency measures implemented  
18 by the Department made under this Section.

19 The details of the measures implemented by the Department  
20 shall be submitted by the Department to the Commission in  
21 connection with the utility's filing regarding the energy  
22 efficiency measures that the utility implements.

23 The portfolio of measures, administered by both the  
24 utilities and the Department, shall, in combination, be  
25 designed to achieve the annual energy savings requirements set  
26 forth in subsection (c) of this Section, as modified by



1 subsection (d) of this Section.

2 The utility and the Department shall agree upon a  
3 reasonable portfolio of measures and determine the measurable  
4 corresponding percentage of the savings goals associated with  
5 measures implemented by the Department.

6 No utility shall be assessed a penalty under subsection (f)  
7 of this Section for failure to make a timely filing if that  
8 failure is the result of a lack of agreement with the  
9 Department with respect to the allocation of responsibilities  
10 or related costs or target assignments. In that case, the  
11 Department and the utility shall file their respective plans  
12 with the Commission and the Commission shall determine an  
13 appropriate division of measures and programs that meets the  
14 requirements of this Section.

15 (e-5) The provisions of this subsection (e-5) shall be  
16 applicable to those multi-year plans that commence after  
17 December 31, 2017. Natural gas utilities shall be responsible  
18 for overseeing the design, development, and filing of their  
19 efficiency plans with the Commission and may outsource  
20 development and implementation of energy efficiency measures.  
21 A minimum of 10% of the entire portfolio of cost-effective  
22 energy efficiency measures shall be procured from local  
23 government, municipal corporations, school districts, and  
24 community college districts. Five percent of the entire  
25 portfolio of cost-effective energy efficiency measures may be  
26 granted to local government and municipal corporations for

1 market transformation initiatives.

2 The utilities shall also present a portfolio of energy  
3 efficiency measures proportionate to the share of total annual  
4 utility revenues in Illinois from households at or below 150%  
5 of the poverty level. Such programs shall be targeted to  
6 households with incomes at or below 80% of area median income.

7 (e-10) A utility providing approved energy efficiency  
8 measures in this State shall be permitted to recover costs of  
9 those measures through an automatic adjustment clause tariff  
10 filed with and approved by the Commission. The tariff shall be  
11 established outside the context of a general rate case and  
12 shall be applicable to the utility's customers other than the  
13 customers described in subsection (m) of this Section. Each  
14 year the Commission shall initiate a review to reconcile any  
15 amounts collected with the actual costs and to determine the  
16 required adjustment to the annual tariff factor to match annual  
17 expenditures.

18 (e-15) For those multi-year plans that commence prior to  
19 January 1, 2018, each utility shall include, in its recovery of  
20 costs, the costs estimated for both the utility's and the  
21 Department's implementation of energy efficiency measures.  
22 Costs collected by the utility for measures implemented by the  
23 Department shall be submitted to the Department pursuant to  
24 Section 605-323 of the Civil Administrative Code of Illinois,  
25 shall be deposited into the Energy Efficiency Portfolio  
26 Standards Fund, and shall be used by the Department solely for

1 the purpose of implementing these measures. A utility shall not  
2 be required to advance any moneys to the Department but only to  
3 forward such funds as it has collected. The Department shall  
4 report to the Commission on an annual basis regarding the costs  
5 actually incurred by the Department in the implementation of  
6 the measures. Any changes to the costs of energy efficiency  
7 measures as a result of plan modifications shall be  
8 appropriately reflected in amounts recovered by the utility and  
9 turned over to the Department.

10 (f) No later than October 1, 2010, each gas utility shall  
11 file an energy efficiency plan with the Commission to meet the  
12 energy efficiency standards through May 31, 2014. No later than  
13 October 1, 2013, each gas utility shall file an energy  
14 efficiency plan with the Commission to meet the energy  
15 efficiency standards through May 31, 2017. Beginning in 2017  
16 and every 4 years thereafter, each utility shall file an energy  
17 efficiency plan with the Commission to meet the energy  
18 efficiency standards for the next applicable 4-year period  
19 beginning January 1 of the year following the filing. For those  
20 multi-year plans commencing on January 1, 2018, each utility  
21 shall file its proposed energy efficiency plan no later than 30  
22 days after the effective date of this amendatory Act of the  
23 99th General Assembly or May 1, 2017, whichever is later.  
24 Beginning in 2021 and every 4 years thereafter, each utility  
25 shall file its energy efficiency plan no later than March 1. If  
26 a utility does not file such a plan on or before the applicable

1 filing deadline for the plan, then it shall face a penalty of  
2 \$100,000 per day until the plan is filed.

3 Each utility's plan shall set forth the utility's proposals  
4 to meet the utility's portion of the energy efficiency  
5 standards identified in subsection (c) of this Section, as  
6 modified by subsection (d) of this Section, taking into account  
7 the unique circumstances of the utility's service territory.  
8 For those plans commencing after December 31, 2021, the  
9 Commission shall seek public comment on the utility's plan and  
10 shall issue an order approving or disapproving each plan within  
11 6 months after its submission. For those plans commencing on  
12 January 1, 2018, the Commission shall seek public comment on  
13 the utility's plan and shall issue an order approving or  
14 disapproving each plan no later than August 31, 2017, or 105  
15 days after the effective date of this amendatory Act of the  
16 99th General Assembly, whichever is later. If the Commission  
17 disapproves a plan, the Commission shall, within 30 days,  
18 describe in detail the reasons for the disapproval and describe  
19 a path by which the utility may file a revised draft of the  
20 plan to address the Commission's concerns satisfactorily. If  
21 the utility does not refile with the Commission within 60 days  
22 after the disapproval, the utility shall be subject to  
23 penalties at a rate of \$100,000 per day until the plan is  
24 filed. This process shall continue, and penalties shall accrue,  
25 until the utility has successfully filed a portfolio of energy  
26 efficiency measures. Penalties shall be deposited into the

1 Energy Efficiency Trust Fund and the cost of any such penalties  
2 may not be recovered from ratepayers. In submitting proposed  
3 energy efficiency plans and funding levels to meet the savings  
4 goals adopted by this Act the utility shall:

5 (1) Demonstrate that its proposed energy efficiency  
6 measures will achieve the requirements that are identified  
7 in subsection (c) of this Section, as modified by  
8 subsection (d) of this Section.

9 (2) Present specific proposals to implement new  
10 building and appliance standards that have been placed into  
11 effect.

12 (3) Present estimates of the total amount paid for gas  
13 service expressed on a per therm basis associated with the  
14 proposed portfolio of measures designed to meet the  
15 requirements that are identified in subsection (c) of this  
16 Section, as modified by subsection (d) of this Section.

17 (4) For those multi-year plans that commence prior to  
18 January 1, 2018, coordinate with the Department to present  
19 a portfolio of energy efficiency measures proportionate to  
20 the share of total annual utility revenues in Illinois from  
21 households at or below 150% of the poverty level. Such  
22 programs shall be targeted to households with incomes at or  
23 below 80% of area median income.

24 (5) Demonstrate that its overall portfolio of energy  
25 efficiency measures, not including low-income programs  
26 described in item (4) of this subsection (f) and subsection

1 (e-5) of this Section, are cost-effective using the total  
2 resource cost test and represent a diverse cross section of  
3 opportunities for customers of all rate classes to  
4 participate in the programs.

5 (6) Demonstrate that a gas utility affiliated with an  
6 electric utility that is required to comply with Section  
7 8-103 or 8-103B of this Act has integrated gas and electric  
8 efficiency measures into a single program that reduces  
9 program or participant costs and appropriately allocates  
10 costs to gas and electric ratepayers. For those multi-year  
11 plans that commence prior to January 1, 2018, the  
12 Department shall integrate all gas and electric programs it  
13 delivers in any such utilities' service territories,  
14 unless the Department can show that integration is not  
15 feasible or appropriate.

16 (7) Include a proposed cost recovery tariff mechanism  
17 to fund the proposed energy efficiency measures and to  
18 ensure the recovery of the prudently and reasonably  
19 incurred costs of Commission-approved programs.

20 (8) Provide for quarterly status reports tracking  
21 implementation of and expenditures for the utility's  
22 portfolio of measures and, if applicable, the Department's  
23 portfolio of measures, an annual independent review, and a  
24 full independent evaluation of the multi-year results of  
25 the performance and the cost-effectiveness of the  
26 utility's and, if applicable, Department's portfolios of

1 measures and broader net program impacts and, to the extent  
2 practical, for adjustment of the measures on a going  
3 forward basis as a result of the evaluations. The resources  
4 dedicated to evaluation shall not exceed 3% of portfolio  
5 resources in any given multi-year period.

6 (g) No more than 3% of expenditures on energy efficiency  
7 measures may be allocated for demonstration of breakthrough  
8 equipment and devices.

9 (h) Illinois natural gas utilities that are affiliated by  
10 virtue of a common parent company may, at the utilities'  
11 request, be considered a single natural gas utility for  
12 purposes of complying with this Section.

13 (i) If, after 3 years, a gas utility fails to meet the  
14 efficiency standard specified in subsection (c) of this Section  
15 as modified by subsection (d), then it shall make a  
16 contribution to the Low-Income Home Energy Assistance Program.  
17 The total liability for failure to meet the goal shall be  
18 assessed as follows:

- 19 (1) a large gas utility shall pay \$600,000;  
20 (2) a medium gas utility shall pay \$400,000; and  
21 (3) a small gas utility shall pay \$200,000.

22 For purposes of this Section, (i) a "large gas utility" is  
23 a gas utility that on December 31, 2008, served more than  
24 1,500,000 gas customers in Illinois; (ii) a "medium gas  
25 utility" is a gas utility that on December 31, 2008, served  
26 fewer than 1,500,000, but more than 500,000 gas customers in

1 Illinois; and (iii) a "small gas utility" is a gas utility that  
2 on December 31, 2008, served fewer than 500,000 and more than  
3 100,000 gas customers in Illinois. The costs of this  
4 contribution may not be recovered from ratepayers.

5 If a gas utility fails to meet the efficiency standard  
6 specified in subsection (c) of this Section, as modified by  
7 subsection (d) of this Section, in any 2 consecutive multi-year  
8 planning periods, then the responsibility for implementing the  
9 utility's energy efficiency measures shall be transferred to an  
10 independent program administrator selected by the Commission.  
11 Reasonable and prudent costs incurred by the independent  
12 program administrator to meet the efficiency standard  
13 specified in subsection (c) of this Section, as modified by  
14 subsection (d) of this Section, may be recovered from the  
15 customers of the affected gas utilities, other than customers  
16 described in subsection (m) of this Section. The utility shall  
17 provide the independent program administrator with all  
18 information and assistance necessary to perform the program  
19 administrator's duties including but not limited to customer,  
20 account, and energy usage data, and shall allow the program  
21 administrator to include inserts in customer bills. The utility  
22 may recover reasonable costs associated with any such  
23 assistance.

24 (j) No utility shall be deemed to have failed to meet the  
25 energy efficiency standards to the extent any such failure is  
26 due to a failure of the Department.



1           (k) Not later than January 1, 2012, the Commission shall  
2 develop and solicit public comment on a plan to foster  
3 statewide coordination and consistency between statutorily  
4 mandated natural gas and electric energy efficiency programs to  
5 reduce program or participant costs or to improve program  
6 performance. Not later than September 1, 2013, the Commission  
7 shall issue a report to the General Assembly containing its  
8 findings and recommendations.

9           (l) This Section does not apply to a gas utility that on  
10 January 1, 2009, provided gas service to fewer than 100,000  
11 customers in Illinois.

12           (m) Subsections (a) through (k) of this Section do not  
13 apply to customers of a natural gas utility that have a North  
14 American Industry Classification System code number that is  
15 22111 or any such code number beginning with the digits 31, 32,  
16 or 33 and (i) annual usage in the aggregate of 4 million therms  
17 or more within the service territory of the affected gas  
18 utility or with aggregate usage of 8 million therms or more in  
19 this State and complying with the provisions of item (l) of  
20 this subsection (m); or (ii) using natural gas as feedstock and  
21 meeting the usage requirements described in item (i) of this  
22 subsection (m), to the extent such annual feedstock usage is  
23 greater than 60% of the customer's total annual usage of  
24 natural gas.

25           (1) Customers described in this subsection (m) of this  
26 Section shall apply, on a form approved by the applicable

1        natural gas utility ~~on or before October 1, 2009 by the~~  
2        ~~Department,~~ to the applicable natural gas utility  
3        ~~Department~~ to be designated as a self-directing customer  
4        ("SDC") or as an exempt customer using natural gas as a  
5        feedstock from which other products are made, including,  
6        but not limited to, feedstock for a hydrogen plant, on or  
7        before December 31, 2017 ~~the 1st day of February, 2010.~~  
8        Thereafter, application may be made not less than 6 months  
9        before the filing date of the gas utility energy efficiency  
10       plan described in subsection (f) of this Section; however,  
11       a new customer that commences taking service from a natural  
12       gas utility after December 31, 2017 ~~February 1, 2010~~ may  
13       apply to become a SDC or exempt customer up to 30 days  
14       after beginning service. Customers described in this  
15       subsection (m) that were not previously ~~have not already~~  
16       ~~been~~ approved by the Department may apply to be designated  
17       a self-directing customer or exempt customer, on a form  
18       approved by the applicable natural gas utility prior to  
19       December 31, 2017 ~~Department, between September 1, 2013 and~~  
20       ~~September 30, 2013.~~ Customer applications that are  
21       approved by the Department under this amendatory Act of the  
22       98th General Assembly shall be considered to be a  
23       self-directing customer or exempt customer, as applicable,  
24       for the current 3-year planning period effective December  
25       1, 2013. Such application shall contain the following:

26                (A) the customer's certification that, at the time

1 of its application, it qualifies to be a SDC or exempt  
2 customer described in this subsection (m) of this  
3 Section;

4 (B) in the case of a SDC, the customer's  
5 certification that it has established or will  
6 establish by the beginning of the utility's multi-year  
7 planning period commencing subsequent to the  
8 application, and will maintain for accounting  
9 purposes, an energy efficiency reserve account and  
10 that the customer will accrue funds in said account to  
11 be held for the purpose of funding, in whole or in  
12 part, energy efficiency measures of the customer's  
13 choosing, which may include, but are not limited to,  
14 projects involving combined heat and power systems  
15 that use the same energy source both for the generation  
16 of electrical or mechanical power and the production of  
17 steam or another form of useful thermal energy or the  
18 use of combustible gas produced from biomass, or both;

19 (C) in the case of a SDC, the customer's  
20 certification that annual funding levels for the  
21 energy efficiency reserve account will be equal to 2%  
22 of the customer's cost of natural gas, composed of the  
23 customer's commodity cost and the delivery service  
24 charges paid to the gas utility, or \$150,000, whichever  
25 is less;

26 (D) in the case of a SDC, the customer's

1 certification that the required reserve account  
2 balance will be capped at 3 years' worth of accruals  
3 and that the customer may, at its option, make further  
4 deposits to the account to the extent such deposit  
5 would increase the reserve account balance above the  
6 designated cap level;

7 (E) in the case of a SDC, the customer's  
8 certification that by October 1 of each year, beginning  
9 no sooner than October 1, 2012, the customer will  
10 report to the applicable natural gas utility  
11 ~~Department~~ information, for the 12-month period ending  
12 May 31 of the same year, on all deposits and  
13 reductions, if any, to the reserve account during the  
14 reporting year, and to the extent deposits to the  
15 reserve account in any year are in an amount less than  
16 \$150,000, the basis for such reduced deposits; reserve  
17 account balances by month; a description of energy  
18 efficiency measures undertaken by the customer and  
19 paid for in whole or in part with funds from the  
20 reserve account; an estimate of the energy saved, or to  
21 be saved, by the measure; and that the report shall  
22 include a verification by an officer or plant manager  
23 of the customer or by a registered professional  
24 engineer or certified energy efficiency trade  
25 professional that the funds withdrawn from the reserve  
26 account were used for the energy efficiency measures;

1 (F) in the case of an exempt customer, the  
2 customer's certification of the level of gas usage as  
3 feedstock in the customer's operation in a typical year  
4 and that it will provide information establishing this  
5 level, upon request of the applicable natural gas  
6 utility Department;

7 (G) in the case of either an exempt customer or a  
8 SDC, the customer's certification that it has provided  
9 the gas utility or utilities serving the customer with  
10 a copy of the application as filed with the applicable  
11 natural gas utility Department;

12 (H) in the case of either an exempt customer or a  
13 SDC, certification of the natural gas utility or  
14 utilities serving the customer in Illinois including  
15 the natural gas utility accounts that are the subject  
16 of the application; and

17 (I) in the case of either an exempt customer or a  
18 SDC, a verification signed by a plant manager or an  
19 authorized corporate officer attesting to the  
20 truthfulness and accuracy of the information contained  
21 in the application.

22 (2) The applicable natural gas utility Department  
23 shall review the application to determine that it contains  
24 the information described in provisions (A) through (I) of  
25 item (1) of this subsection (m), as applicable. The review  
26 shall be completed within 30 days after the date the

1 application is filed with the applicable natural gas  
2 utility Department. Absent a determination by the  
3 applicable natural gas utility Department within the  
4 30-day period, the applicant shall be considered to be a  
5 SDC or exempt customer, as applicable, for all subsequent  
6 multi-year planning periods, as of the date of filing the  
7 application described in this subsection (m). If the  
8 applicable natural gas utility Department determines that  
9 the application does not contain the applicable  
10 information described in provisions (A) through (I) of item  
11 (1) of this subsection (m), it shall notify the customer,  
12 in writing, of its determination that the application does  
13 not contain the required information and identify the  
14 information that is missing, and the customer shall provide  
15 the missing information within 15 working days after the  
16 date of receipt of the applicable natural gas utility's  
17 ~~Department's~~ notification.

18 (3) The applicable natural gas utility Department  
19 shall have the right to audit the information provided in  
20 the customer's application and annual reports to ensure  
21 continued compliance with the requirements of this  
22 subsection. Based on the audit, if the applicable natural  
23 gas utility Department determines the customer is no longer  
24 in compliance with the requirements of items (A) through  
25 (I) of item (1) of this subsection (m), as applicable, the  
26 applicable natural gas utility Department shall notify the

1 customer in writing of the noncompliance. The customer  
2 shall have 30 days to establish its compliance, and failing  
3 to do so, may have its status as a SDC or exempt customer  
4 revoked by the applicable natural gas utility ~~Department~~.  
5 The applicable natural gas utility ~~Department~~ shall treat  
6 all information provided by any customer seeking SDC status  
7 or exemption from the provisions of this Section as  
8 strictly confidential.

9 (4) Upon request, or on its own motion, the Commission  
10 may open an investigation, no more than once every 3 years  
11 and not before October 1, 2014, to evaluate the  
12 effectiveness of the self-directing program described in  
13 this subsection (m).

14 Customers described in this subsection (m) that previously  
15 applied to the Department on January 3, 2013, were approved by  
16 the Department on February 13, 2013 to be a self-directing  
17 customer or exempt customer, and receive natural gas from a  
18 utility that provides gas service to at least 500,000 retail  
19 customers in Illinois and electric service to at least  
20 1,000,000 retail customers in Illinois shall be considered to  
21 be a self-directing customer or exempt customer, as applicable,  
22 for the current 3-year planning period effective December 1,  
23 2013.

24 (n) The applicability of this Section to customers  
25 described in subsection (m) of this Section is conditioned on  
26 the existence of the SDC program. In no event will any

1 provision of this Section apply to such customers after January  
2 1, 2020.

3 (o) With the exception of the 3-year energy efficiency plan  
4 filed by the Department, the natural gas utilities' Utilities'  
5 3-year energy efficiency plans approved by the Commission on or  
6 before the effective date of this amendatory Act of the 99th  
7 General Assembly for the period June 1, 2014 through May 31,  
8 2017 shall continue to be in force and effect through December  
9 31, 2017 so that the energy efficiency programs set forth in  
10 those plans continue to be offered during the period June 1,  
11 2017 through December 31, 2017. Each utility is authorized to  
12 increase, on a pro rata basis, the energy savings goals and  
13 budgets approved in its plan to reflect the additional 7 months  
14 of the plan's operation. The energy efficiency plan filed by  
15 the Department that was approved by the Commission on or before  
16 the effective date of this amendatory Act of the 100th General  
17 Assembly for the period of June 1, 2014 through May 31, 2017  
18 shall expire on May 31, 2017. From June 1, 2017 through  
19 December 31, 2017 the natural gas utilities shall be  
20 responsible for offering and administering the programs  
21 previously offered and administered by the Department.

22 (Source: P.A. 98-90, eff. 7-15-13; 98-225, eff. 8-9-13; 98-604,  
23 eff. 12-17-13; 99-906, eff. 6-1-17.)



1 Section 45-10. The State Revenue Sharing Act is amended by  
2 changing Section 1 as follows:

3 (30 ILCS 115/1) (from Ch. 85, par. 611)

4 Sec. 1. Local Government Distributive Fund. Through June  
5 30, 1994, as soon as may be after the first day of each month  
6 the Department of Revenue shall certify to the Treasurer an  
7 amount equal to 1/12 of the net revenue realized from the tax  
8 imposed by subsections (a) and (b) of Section 201 of the  
9 Illinois Income Tax Act during the preceding month. Beginning  
10 July 1, 1994, and continuing through June 30, 1995, as soon as  
11 may be after the first day of each month, the Department of  
12 Revenue shall certify to the Treasurer an amount equal to 1/11  
13 of the net revenue realized from the tax imposed by subsections  
14 (a) and (b) of Section 201 of the Illinois Income Tax Act  
15 during the preceding month. Beginning July 1, 1995 and  
16 continuing through June 30, 2017, as soon as may be after the  
17 first day of each month, the Department of Revenue shall  
18 certify to the Treasurer an amount equal to the amounts  
19 calculated pursuant to subsection (b) of Section 901 of the  
20 Illinois Income Tax Act based on the net revenue realized from  
21 the tax imposed by subsections (a) and (b) of Section 201 of  
22 the Illinois Income Tax Act during the preceding month. Net  
23 revenue realized for a month shall be defined as the revenue  
24 from the tax imposed by subsections (a) and (b) of Section 201  
25 of the Illinois Income Tax Act which is deposited in the

1 General Revenue Fund, the Education Assistance Fund and the  
2 Income Tax Surcharge Local Government Distributive Fund during  
3 the month minus the amount paid out of the General Revenue Fund  
4 in State warrants during that same month as refunds to  
5 taxpayers for overpayment of liability under the tax imposed by  
6 subsections (a) and (b) of Section 201 of the Illinois Income  
7 Tax Act. Upon receipt of such certification, the Treasurer  
8 shall transfer from the General Revenue Fund to a special fund  
9 in the State treasury, to be known as the "Local Government  
10 Distributive Fund", the amount shown on such certification.

11 Beginning on the effective date of this amendatory Act of  
12 the 98th General Assembly, the Comptroller shall perform the  
13 transfers required by this Section no later than 60 days after  
14 he or she receives the certification from the Treasurer.

15 All amounts paid into the Local Government Distributive  
16 Fund in accordance with this Section and allocated pursuant to  
17 this Act are appropriated on a continuing basis.

18 (Source: P.A. 98-1052, eff. 8-26-14.)

19 ARTICLE 50. TAX COMPLIANCE AND ADMINISTRATION FUND

20 Section 50-5. The Department of Revenue Law of the Civil  
21 Administrative Code of Illinois is amended by changing Section  
22 2505-190 as follows:

23 (20 ILCS 2505/2505-190) (was 20 ILCS 2505/39c-4)

1           Sec. 2505-190. Tax Compliance and Administration Fund.

2           (a) Amounts deposited into the Tax Compliance and  
3 Administration Fund, a special fund in the State treasury that  
4 is hereby created, must be appropriated to the Department to  
5 reimburse the Department for its costs of collecting,  
6 administering, and enforcing the tax laws that provide for  
7 deposits into the Fund. Moneys in the Fund shall consist of  
8 deposits provided for in tax laws, reimbursements, or other  
9 payments received from units of local government for  
10 administering a local tax or fee on behalf of the unit of local  
11 government in accordance with the Local Tax Collection Act, or  
12 other payments designated for deposit into the Fund.

13           (b) As soon as possible after July 1, 2015, and as soon as  
14 possible after each July 1 thereafter through July 1, 2016, the  
15 Director of the Department of Revenue shall certify the balance  
16 in the Tax Compliance and Administration Fund as of July 1,  
17 less any amounts obligated, and the State Comptroller shall  
18 order transferred and the State Treasurer shall transfer from  
19 the Tax Compliance and Administration Fund to the General  
20 Revenue Fund the amount certified that exceeds \$2,500,000.

21           (Source: P.A. 98-1098, eff. 8-26-14; 99-517, eff. 6-30-16.)

22           Section 50-10. The State Finance Act is amended by changing  
23 Section 6z-20 as follows:

24           (30 ILCS 105/6z-20) (from Ch. 127, par. 142z-20)

1           Sec. 6z-20. County and Mass Transit District Fund. Of the  
2 money received from the 6.25% general rate (and, beginning July  
3 1, 2000 and through December 31, 2000, the 1.25% rate on motor  
4 fuel and gasohol, and beginning on August 6, 2010 through  
5 August 15, 2010, the 1.25% rate on sales tax holiday items) on  
6 sales subject to taxation under the Retailers' Occupation Tax  
7 Act and Service Occupation Tax Act and paid into the County and  
8 Mass Transit District Fund, distribution to the Regional  
9 Transportation Authority tax fund, created pursuant to Section  
10 4.03 of the Regional Transportation Authority Act, for deposit  
11 therein shall be made based upon the retail sales occurring in  
12 a county having more than 3,000,000 inhabitants. The remainder  
13 shall be distributed to each county having 3,000,000 or fewer  
14 inhabitants based upon the retail sales occurring in each such  
15 county.

16           For the purpose of determining allocation to the local  
17 government unit, a retail sale by a producer of coal or other  
18 mineral mined in Illinois is a sale at retail at the place  
19 where the coal or other mineral mined in Illinois is extracted  
20 from the earth. This paragraph does not apply to coal or other  
21 mineral when it is delivered or shipped by the seller to the  
22 purchaser at a point outside Illinois so that the sale is  
23 exempt under the United States Constitution as a sale in  
24 interstate or foreign commerce.

25           Of the money received from the 6.25% general use tax rate  
26 on tangible personal property which is purchased outside

1 Illinois at retail from a retailer and which is titled or  
2 registered by any agency of this State's government and paid  
3 into the County and Mass Transit District Fund, the amount for  
4 which Illinois addresses for titling or registration purposes  
5 are given as being in each county having more than 3,000,000  
6 inhabitants shall be distributed into the Regional  
7 Transportation Authority tax fund, created pursuant to Section  
8 4.03 of the Regional Transportation Authority Act. The  
9 remainder of the money paid from such sales shall be  
10 distributed to each county based on sales for which Illinois  
11 addresses for titling or registration purposes are given as  
12 being located in the county. Any money paid into the Regional  
13 Transportation Authority Occupation and Use Tax Replacement  
14 Fund from the County and Mass Transit District Fund prior to  
15 January 14, 1991, which has not been paid to the Authority  
16 prior to that date, shall be transferred to the Regional  
17 Transportation Authority tax fund.

18 Whenever the Department determines that a refund of money  
19 paid into the County and Mass Transit District Fund should be  
20 made to a claimant instead of issuing a credit memorandum, the  
21 Department shall notify the State Comptroller, who shall cause  
22 the order to be drawn for the amount specified, and to the  
23 person named, in such notification from the Department. Such  
24 refund shall be paid by the State Treasurer out of the County  
25 and Mass Transit District Fund.

26 As soon as possible after the first day of each month,

1 beginning January 1, 2011, upon certification of the Department  
2 of Revenue, the Comptroller shall order transferred, and the  
3 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
4 local sales tax increment, as defined in the Innovation  
5 Development and Economy Act, collected during the second  
6 preceding calendar month for sales within a STAR bond district  
7 and deposited into the County and Mass Transit District Fund,  
8 less 3% of that amount, which shall be transferred into the Tax  
9 Compliance and Administration Fund and shall be used by the  
10 Department, subject to appropriation, to cover the costs of the  
11 Department in administering the Innovation Development and  
12 Economy Act.

13 After the monthly transfer to the STAR Bonds Revenue Fund,  
14 on or before the 25th day of each calendar month, the  
15 Department shall prepare and certify to the Comptroller the  
16 disbursement of stated sums of money to the Regional  
17 Transportation Authority and to named counties, the counties to  
18 be those entitled to distribution, as hereinabove provided, of  
19 taxes or penalties paid to the Department during the second  
20 preceding calendar month. The amount to be paid to the Regional  
21 Transportation Authority and each county having 3,000,000 or  
22 fewer inhabitants shall be the amount (not including credit  
23 memoranda) collected during the second preceding calendar  
24 month by the Department and paid into the County and Mass  
25 Transit District Fund, plus an amount the Department determines  
26 is necessary to offset any amounts which were erroneously paid

1 to a different taxing body, and not including an amount equal  
2 to the amount of refunds made during the second preceding  
3 calendar month by the Department, and not including any amount  
4 which the Department determines is necessary to offset any  
5 amounts which were payable to a different taxing body but were  
6 erroneously paid to the Regional Transportation Authority or  
7 county, and not including any amounts that are transferred to  
8 the STAR Bonds Revenue Fund, less 2% of the amount to be paid  
9 to the Regional Transportation Authority, which shall be  
10 transferred into the Tax Compliance and Administration Fund.  
11 The Department, at the time of each monthly disbursement to the  
12 Regional Transportation Authority, shall prepare and certify  
13 to the State Comptroller the amount to be transferred into the  
14 Tax Compliance and Administration Fund under this Section.  
15 Within 10 days after receipt, by the Comptroller, of the  
16 disbursement certification to the Regional Transportation  
17 Authority, ~~and~~ counties, and the Tax Compliance and  
18 Administration Fund, provided for in this Section to be given  
19 to the Comptroller by the Department, the Comptroller shall  
20 cause the orders to be drawn for the respective amounts in  
21 accordance with the directions contained in such  
22 certification.

23 When certifying the amount of a monthly disbursement to the  
24 Regional Transportation Authority or to a county under this  
25 Section, the Department shall increase or decrease that amount  
26 by an amount necessary to offset any misallocation of previous

1 disbursements. The offset amount shall be the amount  
2 erroneously disbursed within the 6 months preceding the time a  
3 misallocation is discovered.

4 The provisions directing the distributions from the  
5 special fund in the State Treasury provided for in this Section  
6 and from the Regional Transportation Authority tax fund created  
7 by Section 4.03 of the Regional Transportation Authority Act  
8 shall constitute an irrevocable and continuing appropriation  
9 of all amounts as provided herein. The State Treasurer and  
10 State Comptroller are hereby authorized to make distributions  
11 as provided in this Section.

12 In construing any development, redevelopment, annexation,  
13 preannexation or other lawful agreement in effect prior to  
14 September 1, 1990, which describes or refers to receipts from a  
15 county or municipal retailers' occupation tax, use tax or  
16 service occupation tax which now cannot be imposed, such  
17 description or reference shall be deemed to include the  
18 replacement revenue for such abolished taxes, distributed from  
19 the County and Mass Transit District Fund or Local Government  
20 Distributive Fund, as the case may be.

21 (Source: P.A. 96-939, eff. 6-24-10; 96-1012, eff. 7-7-10;  
22 97-333, eff. 8-12-11.)

23 Section 50-15. The Counties Code is amended by changing  
24 Sections 5-1006, 5-1006.5, and 5-1007 as follows:



1 (55 ILCS 5/5-1006) (from Ch. 34, par. 5-1006)

2 Sec. 5-1006. Home Rule County Retailers' Occupation Tax  
3 Law. Any county that is a home rule unit may impose a tax upon  
4 all persons engaged in the business of selling tangible  
5 personal property, other than an item of tangible personal  
6 property titled or registered with an agency of this State's  
7 government, at retail in the county on the gross receipts from  
8 such sales made in the course of their business. If imposed,  
9 this tax shall only be imposed in 1/4% increments. On and after  
10 September 1, 1991, this additional tax may not be imposed on  
11 the sales of food for human consumption which is to be consumed  
12 off the premises where it is sold (other than alcoholic  
13 beverages, soft drinks and food which has been prepared for  
14 immediate consumption) and prescription and nonprescription  
15 medicines, drugs, medical appliances and insulin, urine  
16 testing materials, syringes and needles used by diabetics. The  
17 tax imposed by a home rule county pursuant to this Section and  
18 all civil penalties that may be assessed as an incident thereof  
19 shall be collected and enforced by the State Department of  
20 Revenue. The certificate of registration that is issued by the  
21 Department to a retailer under the Retailers' Occupation Tax  
22 Act shall permit the retailer to engage in a business that is  
23 taxable under any ordinance or resolution enacted pursuant to  
24 this Section without registering separately with the  
25 Department under such ordinance or resolution or under this  
26 Section. The Department shall have full power to administer and

1 enforce this Section; to collect all taxes and penalties due  
2 hereunder; to dispose of taxes and penalties so collected in  
3 the manner hereinafter provided; and to determine all rights to  
4 credit memoranda arising on account of the erroneous payment of  
5 tax or penalty hereunder. In the administration of, and  
6 compliance with, this Section, the Department and persons who  
7 are subject to this Section shall have the same rights,  
8 remedies, privileges, immunities, powers and duties, and be  
9 subject to the same conditions, restrictions, limitations,  
10 penalties and definitions of terms, and employ the same modes  
11 of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d,  
12 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-65 (in respect to all  
13 provisions therein other than the State rate of tax), 4, 5, 5a,  
14 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,  
15 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act  
16 and Section 3-7 of the Uniform Penalty and Interest Act, as  
17 fully as if those provisions were set forth herein.

18 No tax may be imposed by a home rule county pursuant to  
19 this Section unless the county also imposes a tax at the same  
20 rate pursuant to Section 5-1007.

21 Persons subject to any tax imposed pursuant to the  
22 authority granted in this Section may reimburse themselves for  
23 their seller's tax liability hereunder by separately stating  
24 such tax as an additional charge, which charge may be stated in  
25 combination, in a single amount, with State tax which sellers  
26 are required to collect under the Use Tax Act, pursuant to such

1 bracket schedules as the Department may prescribe.

2 Whenever the Department determines that a refund should be  
3 made under this Section to a claimant instead of issuing a  
4 credit memorandum, the Department shall notify the State  
5 Comptroller, who shall cause the order to be drawn for the  
6 amount specified and to the person named in the notification  
7 from the Department. The refund shall be paid by the State  
8 Treasurer out of the home rule county retailers' occupation tax  
9 fund.

10 The Department shall forthwith pay over to the State  
11 Treasurer, ex officio, as trustee, all taxes and penalties  
12 collected hereunder.

13 As soon as possible after the first day of each month,  
14 beginning January 1, 2011, upon certification of the Department  
15 of Revenue, the Comptroller shall order transferred, and the  
16 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
17 local sales tax increment, as defined in the Innovation  
18 Development and Economy Act, collected under this Section  
19 during the second preceding calendar month for sales within a  
20 STAR bond district.

21 After the monthly transfer to the STAR Bonds Revenue Fund,  
22 on or before the 25th day of each calendar month, the  
23 Department shall prepare and certify to the Comptroller the  
24 disbursement of stated sums of money to named counties, the  
25 counties to be those from which retailers have paid taxes or  
26 penalties hereunder to the Department during the second

1 preceding calendar month. The amount to be paid to each county  
2 shall be the amount (not including credit memoranda) collected  
3 hereunder during the second preceding calendar month by the  
4 Department plus an amount the Department determines is  
5 necessary to offset any amounts that were erroneously paid to a  
6 different taxing body, and not including an amount equal to the  
7 amount of refunds made during the second preceding calendar  
8 month by the Department on behalf of such county, and not  
9 including any amount which the Department determines is  
10 necessary to offset any amounts which were payable to a  
11 different taxing body but were erroneously paid to the county,  
12 and not including any amounts that are transferred to the STAR  
13 Bonds Revenue Fund, less 2% of the remainder, which the  
14 Department shall transfer into the Tax Compliance and  
15 Administration Fund. The Department, at the time of each  
16 monthly disbursement to the counties, shall prepare and certify  
17 to the State Comptroller the amount to be transferred into the  
18 Tax Compliance and Administration Fund under this Section.  
19 Within 10 days after receipt, by the Comptroller, of the  
20 disbursement certification to the counties and the Tax  
21 Compliance and Administration Fund provided for in this Section  
22 to be given to the Comptroller by the Department, the  
23 Comptroller shall cause the orders to be drawn for the  
24 respective amounts in accordance with the directions contained  
25 in the certification.

26 In addition to the disbursement required by the preceding

1 paragraph, an allocation shall be made in March of each year to  
2 each county that received more than \$500,000 in disbursements  
3 under the preceding paragraph in the preceding calendar year.  
4 The allocation shall be in an amount equal to the average  
5 monthly distribution made to each such county under the  
6 preceding paragraph during the preceding calendar year  
7 (excluding the 2 months of highest receipts). The distribution  
8 made in March of each year subsequent to the year in which an  
9 allocation was made pursuant to this paragraph and the  
10 preceding paragraph shall be reduced by the amount allocated  
11 and disbursed under this paragraph in the preceding calendar  
12 year. The Department shall prepare and certify to the  
13 Comptroller for disbursement the allocations made in  
14 accordance with this paragraph.

15 For the purpose of determining the local governmental unit  
16 whose tax is applicable, a retail sale by a producer of coal or  
17 other mineral mined in Illinois is a sale at retail at the  
18 place where the coal or other mineral mined in Illinois is  
19 extracted from the earth. This paragraph does not apply to coal  
20 or other mineral when it is delivered or shipped by the seller  
21 to the purchaser at a point outside Illinois so that the sale  
22 is exempt under the United States Constitution as a sale in  
23 interstate or foreign commerce.

24 Nothing in this Section shall be construed to authorize a  
25 county to impose a tax upon the privilege of engaging in any  
26 business which under the Constitution of the United States may

1 not be made the subject of taxation by this State.

2 An ordinance or resolution imposing or discontinuing a tax  
3 hereunder or effecting a change in the rate thereof shall be  
4 adopted and a certified copy thereof filed with the Department  
5 on or before the first day of June, whereupon the Department  
6 shall proceed to administer and enforce this Section as of the  
7 first day of September next following such adoption and filing.  
8 Beginning January 1, 1992, an ordinance or resolution imposing  
9 or discontinuing the tax hereunder or effecting a change in the  
10 rate thereof shall be adopted and a certified copy thereof  
11 filed with the Department on or before the first day of July,  
12 whereupon the Department shall proceed to administer and  
13 enforce this Section as of the first day of October next  
14 following such adoption and filing. Beginning January 1, 1993,  
15 an ordinance or resolution imposing or discontinuing the tax  
16 hereunder or effecting a change in the rate thereof shall be  
17 adopted and a certified copy thereof filed with the Department  
18 on or before the first day of October, whereupon the Department  
19 shall proceed to administer and enforce this Section as of the  
20 first day of January next following such adoption and filing.  
21 Beginning April 1, 1998, an ordinance or resolution imposing or  
22 discontinuing the tax hereunder or effecting a change in the  
23 rate thereof shall either (i) be adopted and a certified copy  
24 thereof filed with the Department on or before the first day of  
25 April, whereupon the Department shall proceed to administer and  
26 enforce this Section as of the first day of July next following

1 the adoption and filing; or (ii) be adopted and a certified  
2 copy thereof filed with the Department on or before the first  
3 day of October, whereupon the Department shall proceed to  
4 administer and enforce this Section as of the first day of  
5 January next following the adoption and filing.

6 When certifying the amount of a monthly disbursement to a  
7 county under this Section, the Department shall increase or  
8 decrease such amount by an amount necessary to offset any  
9 misallocation of previous disbursements. The offset amount  
10 shall be the amount erroneously disbursed within the previous 6  
11 months from the time a misallocation is discovered.

12 This Section shall be known and may be cited as the Home  
13 Rule County Retailers' Occupation Tax Law.

14 (Source: P.A. 99-217, eff. 7-31-15.)

15 (55 ILCS 5/5-1006.5)

16 Sec. 5-1006.5. Special County Retailers' Occupation Tax  
17 For Public Safety, Public Facilities, or Transportation.

18 (a) The county board of any county may impose a tax upon  
19 all persons engaged in the business of selling tangible  
20 personal property, other than personal property titled or  
21 registered with an agency of this State's government, at retail  
22 in the county on the gross receipts from the sales made in the  
23 course of business to provide revenue to be used exclusively  
24 for public safety, public facility, or transportation purposes  
25 in that county, if a proposition for the tax has been submitted

1 to the electors of that county and approved by a majority of  
2 those voting on the question. If imposed, this tax shall be  
3 imposed only in one-quarter percent increments. By resolution,  
4 the county board may order the proposition to be submitted at  
5 any election. If the tax is imposed for transportation purposes  
6 for expenditures for public highways or as authorized under the  
7 Illinois Highway Code, the county board must publish notice of  
8 the existence of its long-range highway transportation plan as  
9 required or described in Section 5-301 of the Illinois Highway  
10 Code and must make the plan publicly available prior to  
11 approval of the ordinance or resolution imposing the tax. If  
12 the tax is imposed for transportation purposes for expenditures  
13 for passenger rail transportation, the county board must  
14 publish notice of the existence of its long-range passenger  
15 rail transportation plan and must make the plan publicly  
16 available prior to approval of the ordinance or resolution  
17 imposing the tax.

18 If a tax is imposed for public facilities purposes, then  
19 the name of the project may be included in the proposition at  
20 the discretion of the county board as determined in the  
21 enabling resolution. For example, the "XXX Nursing Home" or the  
22 "YYY Museum".

23 The county clerk shall certify the question to the proper  
24 election authority, who shall submit the proposition at an  
25 election in accordance with the general election law.

26 (1) The proposition for public safety purposes shall be



1 in substantially the following form:

2 "To pay for public safety purposes, shall (name of  
3 county) be authorized to impose an increase on its share of  
4 local sales taxes by (insert rate)?"

5 As additional information on the ballot below the  
6 question shall appear the following:

7 "This would mean that a consumer would pay an  
8 additional (insert amount) in sales tax for every \$100 of  
9 tangible personal property bought at retail."

10 The county board may also opt to establish a sunset  
11 provision at which time the additional sales tax would  
12 cease being collected, if not terminated earlier by a vote  
13 of the county board. If the county board votes to include a  
14 sunset provision, the proposition for public safety  
15 purposes shall be in substantially the following form:

16 "To pay for public safety purposes, shall (name of  
17 county) be authorized to impose an increase on its share of  
18 local sales taxes by (insert rate) for a period not to  
19 exceed (insert number of years)?"

20 As additional information on the ballot below the  
21 question shall appear the following:

22 "This would mean that a consumer would pay an  
23 additional (insert amount) in sales tax for every \$100 of  
24 tangible personal property bought at retail. If imposed,  
25 the additional tax would cease being collected at the end  
26 of (insert number of years), if not terminated earlier by a

1 vote of the county board."

2 For the purposes of the paragraph, "public safety  
3 purposes" means crime prevention, detention, fire  
4 fighting, police, medical, ambulance, or other emergency  
5 services.

6 Votes shall be recorded as "Yes" or "No".

7 Beginning on the January 1 or July 1, whichever is  
8 first, that occurs not less than 30 days after May 31, 2015  
9 (the effective date of Public Act 99-4), Adams County may  
10 impose a public safety retailers' occupation tax and  
11 service occupation tax at the rate of 0.25%, as provided in  
12 the referendum approved by the voters on April 7, 2015,  
13 notwithstanding the omission of the additional information  
14 that is otherwise required to be printed on the ballot  
15 below the question pursuant to this item (1).

16 (2) The proposition for transportation purposes shall  
17 be in substantially the following form:

18 "To pay for improvements to roads and other  
19 transportation purposes, shall (name of county) be  
20 authorized to impose an increase on its share of local  
21 sales taxes by (insert rate)?"

22 As additional information on the ballot below the  
23 question shall appear the following:

24 "This would mean that a consumer would pay an  
25 additional (insert amount) in sales tax for every \$100 of  
26 tangible personal property bought at retail."

1           The county board may also opt to establish a sunset  
2 provision at which time the additional sales tax would  
3 cease being collected, if not terminated earlier by a vote  
4 of the county board. If the county board votes to include a  
5 sunset provision, the proposition for transportation  
6 purposes shall be in substantially the following form:

7           "To pay for road improvements and other transportation  
8 purposes, shall (name of county) be authorized to impose an  
9 increase on its share of local sales taxes by (insert rate)  
10 for a period not to exceed (insert number of years)?"

11           As additional information on the ballot below the  
12 question shall appear the following:

13           "This would mean that a consumer would pay an  
14 additional (insert amount) in sales tax for every \$100 of  
15 tangible personal property bought at retail. If imposed,  
16 the additional tax would cease being collected at the end  
17 of (insert number of years), if not terminated earlier by a  
18 vote of the county board."

19           For the purposes of this paragraph, transportation  
20 purposes means construction, maintenance, operation, and  
21 improvement of public highways, any other purpose for which  
22 a county may expend funds under the Illinois Highway Code,  
23 and passenger rail transportation.

24           The votes shall be recorded as "Yes" or "No".

25           (3) The proposition for public facilities purposes  
26 shall be in substantially the following form:

1            "To pay for public facilities purposes, shall (name of  
2 county) be authorized to impose an increase on its share of  
3 local sales taxes by (insert rate)?"

4            As additional information on the ballot below the  
5 question shall appear the following:

6            "This would mean that a consumer would pay an  
7 additional (insert amount) in sales tax for every \$100 of  
8 tangible personal property bought at retail."

9            The county board may also opt to establish a sunset  
10 provision at which time the additional sales tax would  
11 cease being collected, if not terminated earlier by a vote  
12 of the county board. If the county board votes to include a  
13 sunset provision, the proposition for public facilities  
14 purposes shall be in substantially the following form:

15           "To pay for public facilities purposes, shall (name of  
16 county) be authorized to impose an increase on its share of  
17 local sales taxes by (insert rate) for a period not to  
18 exceed (insert number of years)?"

19           As additional information on the ballot below the  
20 question shall appear the following:

21           "This would mean that a consumer would pay an  
22 additional (insert amount) in sales tax for every \$100 of  
23 tangible personal property bought at retail. If imposed,  
24 the additional tax would cease being collected at the end  
25 of (insert number of years), if not terminated earlier by a  
26 vote of the county board."

1           For purposes of this Section, "public facilities  
2           purposes" means the acquisition, development,  
3           construction, reconstruction, rehabilitation, improvement,  
4           financing, architectural planning, and installation of  
5           capital facilities consisting of buildings, structures,  
6           and durable equipment and for the acquisition and  
7           improvement of real property and interest in real property  
8           required, or expected to be required, in connection with  
9           the public facilities, for use by the county for the  
10          furnishing of governmental services to its citizens,  
11          including but not limited to museums and nursing homes.

12           The votes shall be recorded as "Yes" or "No".

13           If a majority of the electors voting on the proposition  
14          vote in favor of it, the county may impose the tax. A county  
15          may not submit more than one proposition authorized by this  
16          Section to the electors at any one time.

17           This additional tax may not be imposed on the sales of food  
18          for human consumption that is to be consumed off the premises  
19          where it is sold (other than alcoholic beverages, soft drinks,  
20          and food which has been prepared for immediate consumption) and  
21          prescription and non-prescription medicines, drugs, medical  
22          appliances and insulin, urine testing materials, syringes, and  
23          needles used by diabetics. The tax imposed by a county under  
24          this Section and all civil penalties that may be assessed as an  
25          incident of the tax shall be collected and enforced by the  
26          Illinois Department of Revenue and deposited into a special

1 fund created for that purpose. The certificate of registration  
2 that is issued by the Department to a retailer under the  
3 Retailers' Occupation Tax Act shall permit the retailer to  
4 engage in a business that is taxable without registering  
5 separately with the Department under an ordinance or resolution  
6 under this Section. The Department has full power to administer  
7 and enforce this Section, to collect all taxes and penalties  
8 due under this Section, to dispose of taxes and penalties so  
9 collected in the manner provided in this Section, and to  
10 determine all rights to credit memoranda arising on account of  
11 the erroneous payment of a tax or penalty under this Section.  
12 In the administration of and compliance with this Section, the  
13 Department and persons who are subject to this Section shall  
14 (i) have the same rights, remedies, privileges, immunities,  
15 powers, and duties, (ii) be subject to the same conditions,  
16 restrictions, limitations, penalties, and definitions of  
17 terms, and (iii) employ the same modes of procedure as are  
18 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,  
19 1n, 2 through 2-70 (in respect to all provisions contained in  
20 those Sections other than the State rate of tax), 2a, 2b, 2c, 3  
21 (except provisions relating to transaction returns and quarter  
22 monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,  
23 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13  
24 of the Retailers' Occupation Tax Act and Section 3-7 of the  
25 Uniform Penalty and Interest Act as if those provisions were  
26 set forth in this Section.

1           Persons subject to any tax imposed under the authority  
2 granted in this Section may reimburse themselves for their  
3 sellers' tax liability by separately stating the tax as an  
4 additional charge, which charge may be stated in combination,  
5 in a single amount, with State tax which sellers are required  
6 to collect under the Use Tax Act, pursuant to such bracketed  
7 schedules as the Department may prescribe.

8           Whenever the Department determines that a refund should be  
9 made under this Section to a claimant instead of issuing a  
10 credit memorandum, the Department shall notify the State  
11 Comptroller, who shall cause the order to be drawn for the  
12 amount specified and to the person named in the notification  
13 from the Department. The refund shall be paid by the State  
14 Treasurer out of the County Public Safety or Transportation  
15 Retailers' Occupation Tax Fund.

16           (b) If a tax has been imposed under subsection (a), a  
17 service occupation tax shall also be imposed at the same rate  
18 upon all persons engaged, in the county, in the business of  
19 making sales of service, who, as an incident to making those  
20 sales of service, transfer tangible personal property within  
21 the county as an incident to a sale of service. This tax may  
22 not be imposed on sales of food for human consumption that is  
23 to be consumed off the premises where it is sold (other than  
24 alcoholic beverages, soft drinks, and food prepared for  
25 immediate consumption) and prescription and non-prescription  
26 medicines, drugs, medical appliances and insulin, urine

1 testing materials, syringes, and needles used by diabetics. The  
2 tax imposed under this subsection and all civil penalties that  
3 may be assessed as an incident thereof shall be collected and  
4 enforced by the Department of Revenue. The Department has full  
5 power to administer and enforce this subsection; to collect all  
6 taxes and penalties due hereunder; to dispose of taxes and  
7 penalties so collected in the manner hereinafter provided; and  
8 to determine all rights to credit memoranda arising on account  
9 of the erroneous payment of tax or penalty hereunder. In the  
10 administration of, and compliance with this subsection, the  
11 Department and persons who are subject to this paragraph shall  
12 (i) have the same rights, remedies, privileges, immunities,  
13 powers, and duties, (ii) be subject to the same conditions,  
14 restrictions, limitations, penalties, exclusions, exemptions,  
15 and definitions of terms, and (iii) employ the same modes of  
16 procedure as are prescribed in Sections 2 (except that the  
17 reference to State in the definition of supplier maintaining a  
18 place of business in this State shall mean the county), 2a, 2b,  
19 2c, 3 through 3-50 (in respect to all provisions therein other  
20 than the State rate of tax), 4 (except that the reference to  
21 the State shall be to the county), 5, 7, 8 (except that the  
22 jurisdiction to which the tax shall be a debt to the extent  
23 indicated in that Section 8 shall be the county), 9 (except as  
24 to the disposition of taxes and penalties collected), 10, 11,  
25 12 (except the reference therein to Section 2b of the  
26 Retailers' Occupation Tax Act), 13 (except that any reference



1 to the State shall mean the county), Section 15, 16, 17, 18, 19  
2 and 20 of the Service Occupation Tax Act and Section 3-7 of the  
3 Uniform Penalty and Interest Act, as fully as if those  
4 provisions were set forth herein.

5 Persons subject to any tax imposed under the authority  
6 granted in this subsection may reimburse themselves for their  
7 serviceman's tax liability by separately stating the tax as an  
8 additional charge, which charge may be stated in combination,  
9 in a single amount, with State tax that servicemen are  
10 authorized to collect under the Service Use Tax Act, in  
11 accordance with such bracket schedules as the Department may  
12 prescribe.

13 Whenever the Department determines that a refund should be  
14 made under this subsection to a claimant instead of issuing a  
15 credit memorandum, the Department shall notify the State  
16 Comptroller, who shall cause the warrant to be drawn for the  
17 amount specified, and to the person named, in the notification  
18 from the Department. The refund shall be paid by the State  
19 Treasurer out of the County Public Safety or Transportation  
20 Retailers' Occupation Fund.

21 Nothing in this subsection shall be construed to authorize  
22 the county to impose a tax upon the privilege of engaging in  
23 any business which under the Constitution of the United States  
24 may not be made the subject of taxation by the State.

25 (c) The Department shall immediately pay over to the State  
26 Treasurer, ex officio, as trustee, all taxes and penalties

1 collected under this Section to be deposited into the County  
2 Public Safety or Transportation Retailers' Occupation Tax  
3 Fund, which shall be an unappropriated trust fund held outside  
4 of the State treasury.

5 As soon as possible after the first day of each month,  
6 beginning January 1, 2011, upon certification of the Department  
7 of Revenue, the Comptroller shall order transferred, and the  
8 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
9 local sales tax increment, as defined in the Innovation  
10 Development and Economy Act, collected under this Section  
11 during the second preceding calendar month for sales within a  
12 STAR bond district.

13 After the monthly transfer to the STAR Bonds Revenue Fund,  
14 on or before the 25th day of each calendar month, the  
15 Department shall prepare and certify to the Comptroller the  
16 disbursement of stated sums of money to the counties from which  
17 retailers have paid taxes or penalties to the Department during  
18 the second preceding calendar month. The amount to be paid to  
19 each county, and deposited by the county into its special fund  
20 created for the purposes of this Section, shall be the amount  
21 (not including credit memoranda) collected under this Section  
22 during the second preceding calendar month by the Department  
23 plus an amount the Department determines is necessary to offset  
24 any amounts that were erroneously paid to a different taxing  
25 body, and not including (i) an amount equal to the amount of  
26 refunds made during the second preceding calendar month by the

1 Department on behalf of the county, (ii) any amount that the  
2 Department determines is necessary to offset any amounts that  
3 were payable to a different taxing body but were erroneously  
4 paid to the county, ~~and~~ (iii) any amounts that are transferred  
5 to the STAR Bonds Revenue Fund, and (iv) 2% of the remainder,  
6 which shall be transferred into the Tax Compliance and  
7 Administration Fund. The Department, at the time of each  
8 monthly disbursement to the counties, shall prepare and certify  
9 to the State Comptroller the amount to be transferred into the  
10 Tax Compliance and Administration Fund under this subsection.  
11 Within 10 days after receipt by the Comptroller of the  
12 disbursement certification to the counties and the Tax  
13 Compliance and Administration Fund provided for in this Section  
14 to be given to the Comptroller by the Department, the  
15 Comptroller shall cause the orders to be drawn for the  
16 respective amounts in accordance with directions contained in  
17 the certification.

18 In addition to the disbursement required by the preceding  
19 paragraph, an allocation shall be made in March of each year to  
20 each county that received more than \$500,000 in disbursements  
21 under the preceding paragraph in the preceding calendar year.  
22 The allocation shall be in an amount equal to the average  
23 monthly distribution made to each such county under the  
24 preceding paragraph during the preceding calendar year  
25 (excluding the 2 months of highest receipts). The distribution  
26 made in March of each year subsequent to the year in which an

1 allocation was made pursuant to this paragraph and the  
2 preceding paragraph shall be reduced by the amount allocated  
3 and disbursed under this paragraph in the preceding calendar  
4 year. The Department shall prepare and certify to the  
5 Comptroller for disbursement the allocations made in  
6 accordance with this paragraph.

7 A county may direct, by ordinance, that all or a portion of  
8 the taxes and penalties collected under the Special County  
9 Retailers' Occupation Tax For Public Safety or Transportation  
10 be deposited into the Transportation Development Partnership  
11 Trust Fund.

12 (d) For the purpose of determining the local governmental  
13 unit whose tax is applicable, a retail sale by a producer of  
14 coal or another mineral mined in Illinois is a sale at retail  
15 at the place where the coal or other mineral mined in Illinois  
16 is extracted from the earth. This paragraph does not apply to  
17 coal or another mineral when it is delivered or shipped by the  
18 seller to the purchaser at a point outside Illinois so that the  
19 sale is exempt under the United States Constitution as a sale  
20 in interstate or foreign commerce.

21 (e) Nothing in this Section shall be construed to authorize  
22 a county to impose a tax upon the privilege of engaging in any  
23 business that under the Constitution of the United States may  
24 not be made the subject of taxation by this State.

25 (e-5) If a county imposes a tax under this Section, the  
26 county board may, by ordinance, discontinue or lower the rate

1 of the tax. If the county board lowers the tax rate or  
2 discontinues the tax, a referendum must be held in accordance  
3 with subsection (a) of this Section in order to increase the  
4 rate of the tax or to reimpose the discontinued tax.

5 (f) Beginning April 1, 1998 and through December 31, 2013,  
6 the results of any election authorizing a proposition to impose  
7 a tax under this Section or effecting a change in the rate of  
8 tax, or any ordinance lowering the rate or discontinuing the  
9 tax, shall be certified by the county clerk and filed with the  
10 Illinois Department of Revenue either (i) on or before the  
11 first day of April, whereupon the Department shall proceed to  
12 administer and enforce the tax as of the first day of July next  
13 following the filing; or (ii) on or before the first day of  
14 October, whereupon the Department shall proceed to administer  
15 and enforce the tax as of the first day of January next  
16 following the filing.

17 Beginning January 1, 2014, the results of any election  
18 authorizing a proposition to impose a tax under this Section or  
19 effecting an increase in the rate of tax, along with the  
20 ordinance adopted to impose the tax or increase the rate of the  
21 tax, or any ordinance adopted to lower the rate or discontinue  
22 the tax, shall be certified by the county clerk and filed with  
23 the Illinois Department of Revenue either (i) on or before the  
24 first day of May, whereupon the Department shall proceed to  
25 administer and enforce the tax as of the first day of July next  
26 following the adoption and filing; or (ii) on or before the

1 first day of October, whereupon the Department shall proceed to  
2 administer and enforce the tax as of the first day of January  
3 next following the adoption and filing.

4 (g) When certifying the amount of a monthly disbursement to  
5 a county under this Section, the Department shall increase or  
6 decrease the amounts by an amount necessary to offset any  
7 miscalculation of previous disbursements. The offset amount  
8 shall be the amount erroneously disbursed within the previous 6  
9 months from the time a miscalculation is discovered.

10 (h) This Section may be cited as the "Special County  
11 Occupation Tax For Public Safety, Public Facilities, or  
12 Transportation Law".

13 (i) For purposes of this Section, "public safety" includes,  
14 but is not limited to, crime prevention, detention, fire  
15 fighting, police, medical, ambulance, or other emergency  
16 services. The county may share tax proceeds received under this  
17 Section for public safety purposes, including proceeds  
18 received before August 4, 2009 (the effective date of Public  
19 Act 96-124), with any fire protection district located in the  
20 county. For the purposes of this Section, "transportation"  
21 includes, but is not limited to, the construction, maintenance,  
22 operation, and improvement of public highways, any other  
23 purpose for which a county may expend funds under the Illinois  
24 Highway Code, and passenger rail transportation. For the  
25 purposes of this Section, "public facilities purposes"  
26 includes, but is not limited to, the acquisition, development,

1 construction, reconstruction, rehabilitation, improvement,  
2 financing, architectural planning, and installation of capital  
3 facilities consisting of buildings, structures, and durable  
4 equipment and for the acquisition and improvement of real  
5 property and interest in real property required, or expected to  
6 be required, in connection with the public facilities, for use  
7 by the county for the furnishing of governmental services to  
8 its citizens, including but not limited to museums and nursing  
9 homes.

10 (j) The Department may promulgate rules to implement Public  
11 Act 95-1002 only to the extent necessary to apply the existing  
12 rules for the Special County Retailers' Occupation Tax for  
13 Public Safety to this new purpose for public facilities.

14 (Source: P.A. 98-584, eff. 8-27-13; 99-4, eff. 5-31-15; 99-217,  
15 eff. 7-31-15; 99-642, eff. 7-28-16.)

16 (55 ILCS 5/5-1007) (from Ch. 34, par. 5-1007)

17 Sec. 5-1007. Home Rule County Service Occupation Tax Law.  
18 The corporate authorities of a home rule county may impose a  
19 tax upon all persons engaged, in such county, in the business  
20 of making sales of service at the same rate of tax imposed  
21 pursuant to Section 5-1006 of the selling price of all tangible  
22 personal property transferred by such servicemen either in the  
23 form of tangible personal property or in the form of real  
24 estate as an incident to a sale of service. If imposed, such  
25 tax shall only be imposed in 1/4% increments. On and after

1 September 1, 1991, this additional tax may not be imposed on  
2 the sales of food for human consumption which is to be consumed  
3 off the premises where it is sold (other than alcoholic  
4 beverages, soft drinks and food which has been prepared for  
5 immediate consumption) and prescription and nonprescription  
6 medicines, drugs, medical appliances and insulin, urine  
7 testing materials, syringes and needles used by diabetics. The  
8 tax imposed by a home rule county pursuant to this Section and  
9 all civil penalties that may be assessed as an incident thereof  
10 shall be collected and enforced by the State Department of  
11 Revenue. The certificate of registration which is issued by the  
12 Department to a retailer under the Retailers' Occupation Tax  
13 Act or under the Service Occupation Tax Act shall permit such  
14 registrant to engage in a business which is taxable under any  
15 ordinance or resolution enacted pursuant to this Section  
16 without registering separately with the Department under such  
17 ordinance or resolution or under this Section. The Department  
18 shall have full power to administer and enforce this Section;  
19 to collect all taxes and penalties due hereunder; to dispose of  
20 taxes and penalties so collected in the manner hereinafter  
21 provided; and to determine all rights to credit memoranda  
22 arising on account of the erroneous payment of tax or penalty  
23 hereunder. In the administration of, and compliance with, this  
24 Section the Department and persons who are subject to this  
25 Section shall have the same rights, remedies, privileges,  
26 immunities, powers and duties, and be subject to the same



1 conditions, restrictions, limitations, penalties and  
2 definitions of terms, and employ the same modes of procedure,  
3 as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in  
4 respect to all provisions therein other than the State rate of  
5 tax), 4 (except that the reference to the State shall be to the  
6 taxing county), 5, 7, 8 (except that the jurisdiction to which  
7 the tax shall be a debt to the extent indicated in that Section  
8 shall be the taxing county), 9 (except as to the disposition  
9 of taxes and penalties collected, and except that the returned  
10 merchandise credit for this county tax may not be taken against  
11 any State tax), 10, 11, 12 (except the reference therein to  
12 Section 2b of the Retailers' Occupation Tax Act), 13 (except  
13 that any reference to the State shall mean the taxing county),  
14 the first paragraph of Section 15, 16, 17, 18, 19 and 20 of the  
15 Service Occupation Tax Act and Section 3-7 of the Uniform  
16 Penalty and Interest Act, as fully as if those provisions were  
17 set forth herein.

18 No tax may be imposed by a home rule county pursuant to  
19 this Section unless such county also imposes a tax at the same  
20 rate pursuant to Section 5-1006.

21 Persons subject to any tax imposed pursuant to the  
22 authority granted in this Section may reimburse themselves for  
23 their serviceman's tax liability hereunder by separately  
24 stating such tax as an additional charge, which charge may be  
25 stated in combination, in a single amount, with State tax which  
26 servicemen are authorized to collect under the Service Use Tax

1 Act, pursuant to such bracket schedules as the Department may  
2 prescribe.

3 Whenever the Department determines that a refund should be  
4 made under this Section to a claimant instead of issuing credit  
5 memorandum, the Department shall notify the State Comptroller,  
6 who shall cause the order to be drawn for the amount specified,  
7 and to the person named, in such notification from the  
8 Department. Such refund shall be paid by the State Treasurer  
9 out of the home rule county retailers' occupation tax fund.

10 The Department shall forthwith pay over to the State  
11 Treasurer, ex-officio, as trustee, all taxes and penalties  
12 collected hereunder.

13 As soon as possible after the first day of each month,  
14 beginning January 1, 2011, upon certification of the Department  
15 of Revenue, the Comptroller shall order transferred, and the  
16 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
17 local sales tax increment, as defined in the Innovation  
18 Development and Economy Act, collected under this Section  
19 during the second preceding calendar month for sales within a  
20 STAR bond district.

21 After the monthly transfer to the STAR Bonds Revenue Fund,  
22 on or before the 25th day of each calendar month, the  
23 Department shall prepare and certify to the Comptroller the  
24 disbursement of stated sums of money to named counties, the  
25 counties to be those from which suppliers and servicemen have  
26 paid taxes or penalties hereunder to the Department during the

1 second preceding calendar month. The amount to be paid to each  
2 county shall be the amount (not including credit memoranda)  
3 collected hereunder during the second preceding calendar month  
4 by the Department, and not including an amount equal to the  
5 amount of refunds made during the second preceding calendar  
6 month by the Department on behalf of such county, and not  
7 including any amounts that are transferred to the STAR Bonds  
8 Revenue Fund, less 2% of the remainder, which the Department  
9 shall transfer into the Tax Compliance and Administration Fund.  
10 The Department, at the time of each monthly disbursement to the  
11 counties, shall prepare and certify to the State Comptroller  
12 the amount to be transferred into the Tax Compliance and  
13 Administration Fund under this Section. Within 10 days after  
14 receipt, by the Comptroller, of the disbursement certification  
15 to the counties and the Tax Compliance and Administration Fund  
16 provided for in this Section to be given to the Comptroller by  
17 the Department, the Comptroller shall cause the orders to be  
18 drawn for the respective amounts in accordance with the  
19 directions contained in such certification.

20 In addition to the disbursement required by the preceding  
21 paragraph, an allocation shall be made in each year to each  
22 county which received more than \$500,000 in disbursements under  
23 the preceding paragraph in the preceding calendar year. The  
24 allocation shall be in an amount equal to the average monthly  
25 distribution made to each such county under the preceding  
26 paragraph during the preceding calendar year (excluding the 2

1 months of highest receipts). The distribution made in March of  
2 each year subsequent to the year in which an allocation was  
3 made pursuant to this paragraph and the preceding paragraph  
4 shall be reduced by the amount allocated and disbursed under  
5 this paragraph in the preceding calendar year. The Department  
6 shall prepare and certify to the Comptroller for disbursement  
7 the allocations made in accordance with this paragraph.

8 Nothing in this Section shall be construed to authorize a  
9 county to impose a tax upon the privilege of engaging in any  
10 business which under the Constitution of the United States may  
11 not be made the subject of taxation by this State.

12 An ordinance or resolution imposing or discontinuing a tax  
13 hereunder or effecting a change in the rate thereof shall be  
14 adopted and a certified copy thereof filed with the Department  
15 on or before the first day of June, whereupon the Department  
16 shall proceed to administer and enforce this Section as of the  
17 first day of September next following such adoption and filing.  
18 Beginning January 1, 1992, an ordinance or resolution imposing  
19 or discontinuing the tax hereunder or effecting a change in the  
20 rate thereof shall be adopted and a certified copy thereof  
21 filed with the Department on or before the first day of July,  
22 whereupon the Department shall proceed to administer and  
23 enforce this Section as of the first day of October next  
24 following such adoption and filing. Beginning January 1, 1993,  
25 an ordinance or resolution imposing or discontinuing the tax  
26 hereunder or effecting a change in the rate thereof shall be

1 adopted and a certified copy thereof filed with the Department  
2 on or before the first day of October, whereupon the Department  
3 shall proceed to administer and enforce this Section as of the  
4 first day of January next following such adoption and filing.  
5 Beginning April 1, 1998, an ordinance or resolution imposing or  
6 discontinuing the tax hereunder or effecting a change in the  
7 rate thereof shall either (i) be adopted and a certified copy  
8 thereof filed with the Department on or before the first day of  
9 April, whereupon the Department shall proceed to administer and  
10 enforce this Section as of the first day of July next following  
11 the adoption and filing; or (ii) be adopted and a certified  
12 copy thereof filed with the Department on or before the first  
13 day of October, whereupon the Department shall proceed to  
14 administer and enforce this Section as of the first day of  
15 January next following the adoption and filing.

16 This Section shall be known and may be cited as the Home  
17 Rule County Service Occupation Tax Law.

18 (Source: P.A. 96-939, eff. 6-24-10.)

19 Section 50-20. The Illinois Municipal Code is amended by  
20 changing Sections 8-11-1, 8-11-1.3, 8-11-1.4, 8-11-1.6,  
21 8-11-1.7, and 8-11-5 as follows:

22 (65 ILCS 5/8-11-1) (from Ch. 24, par. 8-11-1)

23 Sec. 8-11-1. Home Rule Municipal Retailers' Occupation Tax  
24 Act. The corporate authorities of a home rule municipality may

1 impose a tax upon all persons engaged in the business of  
2 selling tangible personal property, other than an item of  
3 tangible personal property titled or registered with an agency  
4 of this State's government, at retail in the municipality on  
5 the gross receipts from these sales made in the course of such  
6 business. If imposed, the tax shall only be imposed in 1/4%  
7 increments. On and after September 1, 1991, this additional tax  
8 may not be imposed on the sales of food for human consumption  
9 that is to be consumed off the premises where it is sold (other  
10 than alcoholic beverages, soft drinks and food that has been  
11 prepared for immediate consumption) and prescription and  
12 nonprescription medicines, drugs, medical appliances and  
13 insulin, urine testing materials, syringes and needles used by  
14 diabetics. The tax imposed by a home rule municipality under  
15 this Section and all civil penalties that may be assessed as an  
16 incident of the tax shall be collected and enforced by the  
17 State Department of Revenue. The certificate of registration  
18 that is issued by the Department to a retailer under the  
19 Retailers' Occupation Tax Act shall permit the retailer to  
20 engage in a business that is taxable under any ordinance or  
21 resolution enacted pursuant to this Section without  
22 registering separately with the Department under such  
23 ordinance or resolution or under this Section. The Department  
24 shall have full power to administer and enforce this Section;  
25 to collect all taxes and penalties due hereunder; to dispose of  
26 taxes and penalties so collected in the manner hereinafter

1 provided; and to determine all rights to credit memoranda  
2 arising on account of the erroneous payment of tax or penalty  
3 hereunder. In the administration of, and compliance with, this  
4 Section the Department and persons who are subject to this  
5 Section shall have the same rights, remedies, privileges,  
6 immunities, powers and duties, and be subject to the same  
7 conditions, restrictions, limitations, penalties and  
8 definitions of terms, and employ the same modes of procedure,  
9 as are prescribed in Sections 1, 1a, 1d, 1e, 1f, 1i, 1j, 1k,  
10 1m, 1n, 2 through 2-65 (in respect to all provisions therein  
11 other than the State rate of tax), 2c, 3 (except as to the  
12 disposition of taxes and penalties collected), 4, 5, 5a, 5b,  
13 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8,  
14 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and  
15 Section 3-7 of the Uniform Penalty and Interest Act, as fully  
16 as if those provisions were set forth herein.

17 No tax may be imposed by a home rule municipality under  
18 this Section unless the municipality also imposes a tax at the  
19 same rate under Section 8-11-5 of this Act.

20 Persons subject to any tax imposed under the authority  
21 granted in this Section may reimburse themselves for their  
22 seller's tax liability hereunder by separately stating that tax  
23 as an additional charge, which charge may be stated in  
24 combination, in a single amount, with State tax which sellers  
25 are required to collect under the Use Tax Act, pursuant to such  
26 bracket schedules as the Department may prescribe.

1           Whenever the Department determines that a refund should be  
2 made under this Section to a claimant instead of issuing a  
3 credit memorandum, the Department shall notify the State  
4 Comptroller, who shall cause the order to be drawn for the  
5 amount specified and to the person named in the notification  
6 from the Department. The refund shall be paid by the State  
7 Treasurer out of the home rule municipal retailers' occupation  
8 tax fund.

9           The Department shall immediately pay over to the State  
10 Treasurer, ex officio, as trustee, all taxes and penalties  
11 collected hereunder.

12           As soon as possible after the first day of each month,  
13 beginning January 1, 2011, upon certification of the Department  
14 of Revenue, the Comptroller shall order transferred, and the  
15 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
16 local sales tax increment, as defined in the Innovation  
17 Development and Economy Act, collected under this Section  
18 during the second preceding calendar month for sales within a  
19 STAR bond district.

20           After the monthly transfer to the STAR Bonds Revenue Fund,  
21 on or before the 25th day of each calendar month, the  
22 Department shall prepare and certify to the Comptroller the  
23 disbursement of stated sums of money to named municipalities,  
24 the municipalities to be those from which retailers have paid  
25 taxes or penalties hereunder to the Department during the  
26 second preceding calendar month. The amount to be paid to each



1 municipality shall be the amount (not including credit  
2 memoranda) collected hereunder during the second preceding  
3 calendar month by the Department plus an amount the Department  
4 determines is necessary to offset any amounts that were  
5 erroneously paid to a different taxing body, and not including  
6 an amount equal to the amount of refunds made during the second  
7 preceding calendar month by the Department on behalf of such  
8 municipality, and not including any amount that the Department  
9 determines is necessary to offset any amounts that were payable  
10 to a different taxing body but were erroneously paid to the  
11 municipality, and not including any amounts that are  
12 transferred to the STAR Bonds Revenue Fund, less 2% of the  
13 remainder, which the Department shall transfer into the Tax  
14 Compliance and Administration Fund. The Department, at the time  
15 of each monthly disbursement to the municipalities, shall  
16 prepare and certify to the State Comptroller the amount to be  
17 transferred into the Tax Compliance and Administration Fund  
18 under this Section. Within 10 days after receipt by the  
19 Comptroller of the disbursement certification to the  
20 municipalities and the Tax Compliance and Administration Fund  
21 provided for in this Section to be given to the Comptroller by  
22 the Department, the Comptroller shall cause the orders to be  
23 drawn for the respective amounts in accordance with the  
24 directions contained in the certification.

25 In addition to the disbursement required by the preceding  
26 paragraph and in order to mitigate delays caused by

1 distribution procedures, an allocation shall, if requested, be  
2 made within 10 days after January 14, 1991, and in November of  
3 1991 and each year thereafter, to each municipality that  
4 received more than \$500,000 during the preceding fiscal year,  
5 (July 1 through June 30) whether collected by the municipality  
6 or disbursed by the Department as required by this Section.  
7 Within 10 days after January 14, 1991, participating  
8 municipalities shall notify the Department in writing of their  
9 intent to participate. In addition, for the initial  
10 distribution, participating municipalities shall certify to  
11 the Department the amounts collected by the municipality for  
12 each month under its home rule occupation and service  
13 occupation tax during the period July 1, 1989 through June 30,  
14 1990. The allocation within 10 days after January 14, 1991,  
15 shall be in an amount equal to the monthly average of these  
16 amounts, excluding the 2 months of highest receipts. The  
17 monthly average for the period of July 1, 1990 through June 30,  
18 1991 will be determined as follows: the amounts collected by  
19 the municipality under its home rule occupation and service  
20 occupation tax during the period of July 1, 1990 through  
21 September 30, 1990, plus amounts collected by the Department  
22 and paid to such municipality through June 30, 1991, excluding  
23 the 2 months of highest receipts. The monthly average for each  
24 subsequent period of July 1 through June 30 shall be an amount  
25 equal to the monthly distribution made to each such  
26 municipality under the preceding paragraph during this period,

1 excluding the 2 months of highest receipts. The distribution  
2 made in November 1991 and each year thereafter under this  
3 paragraph and the preceding paragraph shall be reduced by the  
4 amount allocated and disbursed under this paragraph in the  
5 preceding period of July 1 through June 30. The Department  
6 shall prepare and certify to the Comptroller for disbursement  
7 the allocations made in accordance with this paragraph.

8 For the purpose of determining the local governmental unit  
9 whose tax is applicable, a retail sale by a producer of coal or  
10 other mineral mined in Illinois is a sale at retail at the  
11 place where the coal or other mineral mined in Illinois is  
12 extracted from the earth. This paragraph does not apply to coal  
13 or other mineral when it is delivered or shipped by the seller  
14 to the purchaser at a point outside Illinois so that the sale  
15 is exempt under the United States Constitution as a sale in  
16 interstate or foreign commerce.

17 Nothing in this Section shall be construed to authorize a  
18 municipality to impose a tax upon the privilege of engaging in  
19 any business which under the Constitution of the United States  
20 may not be made the subject of taxation by this State.

21 An ordinance or resolution imposing or discontinuing a tax  
22 hereunder or effecting a change in the rate thereof shall be  
23 adopted and a certified copy thereof filed with the Department  
24 on or before the first day of June, whereupon the Department  
25 shall proceed to administer and enforce this Section as of the  
26 first day of September next following the adoption and filing.

1 Beginning January 1, 1992, an ordinance or resolution imposing  
2 or discontinuing the tax hereunder or effecting a change in the  
3 rate thereof shall be adopted and a certified copy thereof  
4 filed with the Department on or before the first day of July,  
5 whereupon the Department shall proceed to administer and  
6 enforce this Section as of the first day of October next  
7 following such adoption and filing. Beginning January 1, 1993,  
8 an ordinance or resolution imposing or discontinuing the tax  
9 hereunder or effecting a change in the rate thereof shall be  
10 adopted and a certified copy thereof filed with the Department  
11 on or before the first day of October, whereupon the Department  
12 shall proceed to administer and enforce this Section as of the  
13 first day of January next following the adoption and filing.  
14 However, a municipality located in a county with a population  
15 in excess of 3,000,000 that elected to become a home rule unit  
16 at the general primary election in 1994 may adopt an ordinance  
17 or resolution imposing the tax under this Section and file a  
18 certified copy of the ordinance or resolution with the  
19 Department on or before July 1, 1994. The Department shall then  
20 proceed to administer and enforce this Section as of October 1,  
21 1994. Beginning April 1, 1998, an ordinance or resolution  
22 imposing or discontinuing the tax hereunder or effecting a  
23 change in the rate thereof shall either (i) be adopted and a  
24 certified copy thereof filed with the Department on or before  
25 the first day of April, whereupon the Department shall proceed  
26 to administer and enforce this Section as of the first day of

1 July next following the adoption and filing; or (ii) be adopted  
2 and a certified copy thereof filed with the Department on or  
3 before the first day of October, whereupon the Department shall  
4 proceed to administer and enforce this Section as of the first  
5 day of January next following the adoption and filing.

6 When certifying the amount of a monthly disbursement to a  
7 municipality under this Section, the Department shall increase  
8 or decrease the amount by an amount necessary to offset any  
9 misallocation of previous disbursements. The offset amount  
10 shall be the amount erroneously disbursed within the previous 6  
11 months from the time a misallocation is discovered.

12 Any unobligated balance remaining in the Municipal  
13 Retailers' Occupation Tax Fund on December 31, 1989, which fund  
14 was abolished by Public Act 85-1135, and all receipts of  
15 municipal tax as a result of audits of liability periods prior  
16 to January 1, 1990, shall be paid into the Local Government Tax  
17 Fund for distribution as provided by this Section prior to the  
18 enactment of Public Act 85-1135. All receipts of municipal tax  
19 as a result of an assessment not arising from an audit, for  
20 liability periods prior to January 1, 1990, shall be paid into  
21 the Local Government Tax Fund for distribution before July 1,  
22 1990, as provided by this Section prior to the enactment of  
23 Public Act 85-1135; and on and after July 1, 1990, all such  
24 receipts shall be distributed as provided in Section 6z-18 of  
25 the State Finance Act.

26 As used in this Section, "municipal" and "municipality"

1 means a city, village or incorporated town, including an  
2 incorporated town that has superseded a civil township.

3 This Section shall be known and may be cited as the Home  
4 Rule Municipal Retailers' Occupation Tax Act.

5 (Source: P.A. 99-217, eff. 7-31-15.)

6 (65 ILCS 5/8-11-1.3) (from Ch. 24, par. 8-11-1.3)

7 Sec. 8-11-1.3. Non-Home Rule Municipal Retailers'  
8 Occupation Tax Act. The corporate authorities of a non-home  
9 rule municipality may impose a tax upon all persons engaged in  
10 the business of selling tangible personal property, other than  
11 on an item of tangible personal property which is titled and  
12 registered by an agency of this State's Government, at retail  
13 in the municipality for expenditure on public infrastructure or  
14 for property tax relief or both as defined in Section 8-11-1.2  
15 if approved by referendum as provided in Section 8-11-1.1, of  
16 the gross receipts from such sales made in the course of such  
17 business. If the tax is approved by referendum on or after July  
18 14, 2010 (the effective date of Public Act 96-1057), the  
19 corporate authorities of a non-home rule municipality may,  
20 until December 31, 2020, use the proceeds of the tax for  
21 expenditure on municipal operations, in addition to or in lieu  
22 of any expenditure on public infrastructure or for property tax  
23 relief. The tax imposed may not be more than 1% and may be  
24 imposed only in 1/4% increments. The tax may not be imposed on  
25 the sale of food for human consumption that is to be consumed

1 off the premises where it is sold (other than alcoholic  
2 beverages, soft drinks, and food that has been prepared for  
3 immediate consumption) and prescription and nonprescription  
4 medicines, drugs, medical appliances, and insulin, urine  
5 testing materials, syringes, and needles used by diabetics. The  
6 tax imposed by a municipality pursuant to this Section and all  
7 civil penalties that may be assessed as an incident thereof  
8 shall be collected and enforced by the State Department of  
9 Revenue. The certificate of registration which is issued by the  
10 Department to a retailer under the Retailers' Occupation Tax  
11 Act shall permit such retailer to engage in a business which is  
12 taxable under any ordinance or resolution enacted pursuant to  
13 this Section without registering separately with the  
14 Department under such ordinance or resolution or under this  
15 Section. The Department shall have full power to administer and  
16 enforce this Section; to collect all taxes and penalties due  
17 hereunder; to dispose of taxes and penalties so collected in  
18 the manner hereinafter provided, and to determine all rights to  
19 credit memoranda, arising on account of the erroneous payment  
20 of tax or penalty hereunder. In the administration of, and  
21 compliance with, this Section, the Department and persons who  
22 are subject to this Section shall have the same rights,  
23 remedies, privileges, immunities, powers and duties, and be  
24 subject to the same conditions, restrictions, limitations,  
25 penalties and definitions of terms, and employ the same modes  
26 of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d,

1 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions  
2 therein other than the State rate of tax), 2c, 3 (except as to  
3 the disposition of taxes and penalties collected), 4, 5, 5a,  
4 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,  
5 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act  
6 and Section 3-7 of the Uniform Penalty and Interest Act as  
7 fully as if those provisions were set forth herein.

8 No municipality may impose a tax under this Section unless  
9 the municipality also imposes a tax at the same rate under  
10 Section 8-11-1.4 of this Code.

11 Persons subject to any tax imposed pursuant to the  
12 authority granted in this Section may reimburse themselves for  
13 their seller's tax liability hereunder by separately stating  
14 such tax as an additional charge, which charge may be stated in  
15 combination, in a single amount, with State tax which sellers  
16 are required to collect under the Use Tax Act, pursuant to such  
17 bracket schedules as the Department may prescribe.

18 Whenever the Department determines that a refund should be  
19 made under this Section to a claimant instead of issuing a  
20 credit memorandum, the Department shall notify the State  
21 Comptroller, who shall cause the order to be drawn for the  
22 amount specified, and to the person named, in such notification  
23 from the Department. Such refund shall be paid by the State  
24 Treasurer out of the non-home rule municipal retailers'  
25 occupation tax fund.

26 The Department shall forthwith pay over to the State



1 Treasurer, ex officio, as trustee, all taxes and penalties  
2 collected hereunder.

3 As soon as possible after the first day of each month,  
4 beginning January 1, 2011, upon certification of the Department  
5 of Revenue, the Comptroller shall order transferred, and the  
6 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
7 local sales tax increment, as defined in the Innovation  
8 Development and Economy Act, collected under this Section  
9 during the second preceding calendar month for sales within a  
10 STAR bond district.

11 After the monthly transfer to the STAR Bonds Revenue Fund,  
12 on or before the 25th day of each calendar month, the  
13 Department shall prepare and certify to the Comptroller the  
14 disbursement of stated sums of money to named municipalities,  
15 the municipalities to be those from which retailers have paid  
16 taxes or penalties hereunder to the Department during the  
17 second preceding calendar month. The amount to be paid to each  
18 municipality shall be the amount (not including credit  
19 memoranda) collected hereunder during the second preceding  
20 calendar month by the Department plus an amount the Department  
21 determines is necessary to offset any amounts which were  
22 erroneously paid to a different taxing body, and not including  
23 an amount equal to the amount of refunds made during the second  
24 preceding calendar month by the Department on behalf of such  
25 municipality, and not including any amount which the Department  
26 determines is necessary to offset any amounts which were

1 payable to a different taxing body but were erroneously paid to  
2 the municipality, and not including any amounts that are  
3 transferred to the STAR Bonds Revenue Fund, less 2% of the  
4 remainder, which the Department shall transfer into the Tax  
5 Compliance and Administration Fund. The Department, at the time  
6 of each monthly disbursement to the municipalities, shall  
7 prepare and certify to the State Comptroller the amount to be  
8 transferred into the Tax Compliance and Administration Fund  
9 under this Section. Within 10 days after receipt, by the  
10 Comptroller, of the disbursement certification to the  
11 municipalities and the Tax Compliance and Administration Fund,  
12 provided for in this Section to be given to the Comptroller by  
13 the Department, the Comptroller shall cause the orders to be  
14 drawn for the respective amounts in accordance with the  
15 directions contained in such certification.

16 For the purpose of determining the local governmental unit  
17 whose tax is applicable, a retail sale, by a producer of coal  
18 or other mineral mined in Illinois, is a sale at retail at the  
19 place where the coal or other mineral mined in Illinois is  
20 extracted from the earth. This paragraph does not apply to coal  
21 or other mineral when it is delivered or shipped by the seller  
22 to the purchaser at a point outside Illinois so that the sale  
23 is exempt under the Federal Constitution as a sale in  
24 interstate or foreign commerce.

25 Nothing in this Section shall be construed to authorize a  
26 municipality to impose a tax upon the privilege of engaging in

1 any business which under the constitution of the United States  
2 may not be made the subject of taxation by this State.

3 When certifying the amount of a monthly disbursement to a  
4 municipality under this Section, the Department shall increase  
5 or decrease such amount by an amount necessary to offset any  
6 misallocation of previous disbursements. The offset amount  
7 shall be the amount erroneously disbursed within the previous 6  
8 months from the time a misallocation is discovered.

9 The Department of Revenue shall implement this amendatory  
10 Act of the 91st General Assembly so as to collect the tax on  
11 and after January 1, 2002.

12 As used in this Section, "municipal" and "municipality"  
13 means a city, village or incorporated town, including an  
14 incorporated town which has superseded a civil township.

15 This Section shall be known and may be cited as the  
16 "Non-Home Rule Municipal Retailers' Occupation Tax Act".

17 (Source: P.A. 99-217, eff. 7-31-15.)

18 (65 ILCS 5/8-11-1.4) (from Ch. 24, par. 8-11-1.4)

19 Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation  
20 Tax Act. The corporate authorities of a non-home rule  
21 municipality may impose a tax upon all persons engaged, in such  
22 municipality, in the business of making sales of service for  
23 expenditure on public infrastructure or for property tax relief  
24 or both as defined in Section 8-11-1.2 if approved by  
25 referendum as provided in Section 8-11-1.1, of the selling

1 price of all tangible personal property transferred by such  
2 servicemen either in the form of tangible personal property or  
3 in the form of real estate as an incident to a sale of service.  
4 If the tax is approved by referendum on or after July 14, 2010  
5 (the effective date of Public Act 96-1057), the corporate  
6 authorities of a non-home rule municipality may, until December  
7 31, 2020, use the proceeds of the tax for expenditure on  
8 municipal operations, in addition to or in lieu of any  
9 expenditure on public infrastructure or for property tax  
10 relief. The tax imposed may not be more than 1% and may be  
11 imposed only in 1/4% increments. The tax may not be imposed on  
12 the sale of food for human consumption that is to be consumed  
13 off the premises where it is sold (other than alcoholic  
14 beverages, soft drinks, and food that has been prepared for  
15 immediate consumption) and prescription and nonprescription  
16 medicines, drugs, medical appliances, and insulin, urine  
17 testing materials, syringes, and needles used by diabetics. The  
18 tax imposed by a municipality pursuant to this Section and all  
19 civil penalties that may be assessed as an incident thereof  
20 shall be collected and enforced by the State Department of  
21 Revenue. The certificate of registration which is issued by the  
22 Department to a retailer under the Retailers' Occupation Tax  
23 Act or under the Service Occupation Tax Act shall permit such  
24 registrant to engage in a business which is taxable under any  
25 ordinance or resolution enacted pursuant to this Section  
26 without registering separately with the Department under such

1 ordinance or resolution or under this Section. The Department  
2 shall have full power to administer and enforce this Section;  
3 to collect all taxes and penalties due hereunder; to dispose of  
4 taxes and penalties so collected in the manner hereinafter  
5 provided, and to determine all rights to credit memoranda  
6 arising on account of the erroneous payment of tax or penalty  
7 hereunder. In the administration of, and compliance with, this  
8 Section the Department and persons who are subject to this  
9 Section shall have the same rights, remedies, privileges,  
10 immunities, powers and duties, and be subject to the same  
11 conditions, restrictions, limitations, penalties and  
12 definitions of terms, and employ the same modes of procedure,  
13 as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in  
14 respect to all provisions therein other than the State rate of  
15 tax), 4 (except that the reference to the State shall be to the  
16 taxing municipality), 5, 7, 8 (except that the jurisdiction to  
17 which the tax shall be a debt to the extent indicated in that  
18 Section 8 shall be the taxing municipality), 9 (except as to  
19 the disposition of taxes and penalties collected, and except  
20 that the returned merchandise credit for this municipal tax may  
21 not be taken against any State tax), 10, 11, 12 (except the  
22 reference therein to Section 2b of the Retailers' Occupation  
23 Tax Act), 13 (except that any reference to the State shall mean  
24 the taxing municipality), the first paragraph of Section 15,  
25 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and  
26 Section 3-7 of the Uniform Penalty and Interest Act, as fully

1 as if those provisions were set forth herein.

2 No municipality may impose a tax under this Section unless  
3 the municipality also imposes a tax at the same rate under  
4 Section 8-11-1.3 of this Code.

5 Persons subject to any tax imposed pursuant to the  
6 authority granted in this Section may reimburse themselves for  
7 their serviceman's tax liability hereunder by separately  
8 stating such tax as an additional charge, which charge may be  
9 stated in combination, in a single amount, with State tax which  
10 servicemen are authorized to collect under the Service Use Tax  
11 Act, pursuant to such bracket schedules as the Department may  
12 prescribe.

13 Whenever the Department determines that a refund should be  
14 made under this Section to a claimant instead of issuing credit  
15 memorandum, the Department shall notify the State Comptroller,  
16 who shall cause the order to be drawn for the amount specified,  
17 and to the person named, in such notification from the  
18 Department. Such refund shall be paid by the State Treasurer  
19 out of the municipal retailers' occupation tax fund.

20 The Department shall forthwith pay over to the State  
21 Treasurer, ex officio, as trustee, all taxes and penalties  
22 collected hereunder.

23 As soon as possible after the first day of each month,  
24 beginning January 1, 2011, upon certification of the Department  
25 of Revenue, the Comptroller shall order transferred, and the  
26 Treasurer shall transfer, to the STAR Bonds Revenue Fund the

1 local sales tax increment, as defined in the Innovation  
2 Development and Economy Act, collected under this Section  
3 during the second preceding calendar month for sales within a  
4 STAR bond district.

5 After the monthly transfer to the STAR Bonds Revenue Fund,  
6 on or before the 25th day of each calendar month, the  
7 Department shall prepare and certify to the Comptroller the  
8 disbursement of stated sums of money to named municipalities,  
9 the municipalities to be those from which suppliers and  
10 servicemen have paid taxes or penalties hereunder to the  
11 Department during the second preceding calendar month. The  
12 amount to be paid to each municipality shall be the amount (not  
13 including credit memoranda) collected hereunder during the  
14 second preceding calendar month by the Department, and not  
15 including an amount equal to the amount of refunds made during  
16 the second preceding calendar month by the Department on behalf  
17 of such municipality, and not including any amounts that are  
18 transferred to the STAR Bonds Revenue Fund, less 2% of the  
19 remainder, which the Department shall transfer into the Tax  
20 Compliance and Administration Fund. The Department, at the time  
21 of each monthly disbursement to the municipalities, shall  
22 prepare and certify to the State Comptroller the amount to be  
23 transferred into the Tax Compliance and Administration Fund  
24 under this Section. Within 10 days after receipt, by the  
25 Comptroller, of the disbursement certification to the  
26 municipalities, ~~and~~ the General Revenue Fund, and the Tax

1 Compliance and Administration Fund provided for in this Section  
2 to be given to the Comptroller by the Department, the  
3 Comptroller shall cause the orders to be drawn for the  
4 respective amounts in accordance with the directions contained  
5 in such certification.

6 The Department of Revenue shall implement this amendatory  
7 Act of the 91st General Assembly so as to collect the tax on  
8 and after January 1, 2002.

9 Nothing in this Section shall be construed to authorize a  
10 municipality to impose a tax upon the privilege of engaging in  
11 any business which under the constitution of the United States  
12 may not be made the subject of taxation by this State.

13 As used in this Section, "municipal" or "municipality"  
14 means or refers to a city, village or incorporated town,  
15 including an incorporated town which has superseded a civil  
16 township.

17 This Section shall be known and may be cited as the  
18 "Non-Home Rule Municipal Service Occupation Tax Act".

19 (Source: P.A. 96-939, eff. 6-24-10; 96-1057, eff. 7-14-10;  
20 97-333, eff. 8-12-11; 97-837, eff. 7-20-12.)

21 (65 ILCS 5/8-11-1.6)

22 Sec. 8-11-1.6. Non-home rule municipal retailers  
23 occupation tax; municipalities between 20,000 and 25,000. The  
24 corporate authorities of a non-home rule municipality with a  
25 population of more than 20,000 but less than 25,000 that has,



1 prior to January 1, 1987, established a Redevelopment Project  
2 Area that has been certified as a State Sales Tax Boundary and  
3 has issued bonds or otherwise incurred indebtedness to pay for  
4 costs in excess of \$5,000,000, which is secured in part by a  
5 tax increment allocation fund, in accordance with the  
6 provisions of Division 11-74.4 of this Code may, by passage of  
7 an ordinance, impose a tax upon all persons engaged in the  
8 business of selling tangible personal property, other than on  
9 an item of tangible personal property that is titled and  
10 registered by an agency of this State's Government, at retail  
11 in the municipality. This tax may not be imposed on the sales  
12 of food for human consumption that is to be consumed off the  
13 premises where it is sold (other than alcoholic beverages, soft  
14 drinks, and food that has been prepared for immediate  
15 consumption) and prescription and nonprescription medicines,  
16 drugs, medical appliances and insulin, urine testing  
17 materials, syringes, and needles used by diabetics. If imposed,  
18 the tax shall only be imposed in .25% increments of the gross  
19 receipts from such sales made in the course of business. Any  
20 tax imposed by a municipality under this Section and all civil  
21 penalties that may be assessed as an incident thereof shall be  
22 collected and enforced by the State Department of Revenue. An  
23 ordinance imposing a tax hereunder or effecting a change in the  
24 rate thereof shall be adopted and a certified copy thereof  
25 filed with the Department on or before the first day of  
26 October, whereupon the Department shall proceed to administer

1 and enforce this Section as of the first day of January next  
2 following such adoption and filing. The certificate of  
3 registration that is issued by the Department to a retailer  
4 under the Retailers' Occupation Tax Act shall permit the  
5 retailer to engage in a business that is taxable under any  
6 ordinance or resolution enacted under this Section without  
7 registering separately with the Department under the ordinance  
8 or resolution or under this Section. The Department shall have  
9 full power to administer and enforce this Section, to collect  
10 all taxes and penalties due hereunder, to dispose of taxes and  
11 penalties so collected in the manner hereinafter provided, and  
12 to determine all rights to credit memoranda, arising on account  
13 of the erroneous payment of tax or penalty hereunder. In the  
14 administration of, and compliance with this Section, the  
15 Department and persons who are subject to this Section shall  
16 have the same rights, remedies, privileges, immunities,  
17 powers, and duties, and be subject to the same conditions,  
18 restrictions, limitations, penalties, and definitions of  
19 terms, and employ the same modes of procedure, as are  
20 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2  
21 through 2-65 (in respect to all provisions therein other than  
22 the State rate of tax), 2c, 3 (except as to the disposition of  
23 taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,  
24 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12  
25 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of  
26 the Uniform Penalty and Interest Act as fully as if those

1 provisions were set forth herein.

2 A tax may not be imposed by a municipality under this  
3 Section unless the municipality also imposes a tax at the same  
4 rate under Section 8-11-1.7 of this Act.

5 Persons subject to any tax imposed under the authority  
6 granted in this Section, may reimburse themselves for their  
7 seller's tax liability hereunder by separately stating the tax  
8 as an additional charge, which charge may be stated in  
9 combination, in a single amount, with State tax which sellers  
10 are required to collect under the Use Tax Act, pursuant to such  
11 bracket schedules as the Department may prescribe.

12 Whenever the Department determines that a refund should be  
13 made under this Section to a claimant, instead of issuing a  
14 credit memorandum, the Department shall notify the State  
15 Comptroller, who shall cause the order to be drawn for the  
16 amount specified, and to the person named in the notification  
17 from the Department. The refund shall be paid by the State  
18 Treasurer out of the Non-Home Rule Municipal Retailers'  
19 Occupation Tax Fund, which is hereby created.

20 The Department shall forthwith pay over to the State  
21 Treasurer, ex officio, as trustee, all taxes and penalties  
22 collected hereunder.

23 As soon as possible after the first day of each month,  
24 beginning January 1, 2011, upon certification of the Department  
25 of Revenue, the Comptroller shall order transferred, and the  
26 Treasurer shall transfer, to the STAR Bonds Revenue Fund the

1 local sales tax increment, as defined in the Innovation  
2 Development and Economy Act, collected under this Section  
3 during the second preceding calendar month for sales within a  
4 STAR bond district.

5 After the monthly transfer to the STAR Bonds Revenue Fund,  
6 on or before the 25th day of each calendar month, the  
7 Department shall prepare and certify to the Comptroller the  
8 disbursement of stated sums of money to named municipalities,  
9 the municipalities to be those from which retailers have paid  
10 taxes or penalties hereunder to the Department during the  
11 second preceding calendar month. The amount to be paid to each  
12 municipality shall be the amount (not including credit  
13 memoranda) collected hereunder during the second preceding  
14 calendar month by the Department plus an amount the Department  
15 determines is necessary to offset any amounts that were  
16 erroneously paid to a different taxing body, and not including  
17 an amount equal to the amount of refunds made during the second  
18 preceding calendar month by the Department on behalf of the  
19 municipality, and not including any amount that the Department  
20 determines is necessary to offset any amounts that were payable  
21 to a different taxing body but were erroneously paid to the  
22 municipality, and not including any amounts that are  
23 transferred to the STAR Bonds Revenue Fund, less 2% of the  
24 remainder, which the Department shall transfer into the Tax  
25 Compliance and Administration Fund. The Department, at the time  
26 of each monthly disbursement to the municipalities, shall

1 prepare and certify to the State Comptroller the amount to be  
2 transferred into the Tax Compliance and Administration Fund  
3 under this Section. Within 10 days after receipt by the  
4 Comptroller of the disbursement certification to the  
5 municipalities and the Tax Compliance and Administration Fund  
6 provided for in this Section to be given to the Comptroller by  
7 the Department, the Comptroller shall cause the orders to be  
8 drawn for the respective amounts in accordance with the  
9 directions contained in the certification.

10 For the purpose of determining the local governmental unit  
11 whose tax is applicable, a retail sale by a producer of coal or  
12 other mineral mined in Illinois is a sale at retail at the  
13 place where the coal or other mineral mined in Illinois is  
14 extracted from the earth. This paragraph does not apply to coal  
15 or other mineral when it is delivered or shipped by the seller  
16 to the purchaser at a point outside Illinois so that the sale  
17 is exempt under the federal Constitution as a sale in  
18 interstate or foreign commerce.

19 Nothing in this Section shall be construed to authorize a  
20 municipality to impose a tax upon the privilege of engaging in  
21 any business which under the constitution of the United States  
22 may not be made the subject of taxation by this State.

23 When certifying the amount of a monthly disbursement to a  
24 municipality under this Section, the Department shall increase  
25 or decrease the amount by an amount necessary to offset any  
26 misallocation of previous disbursements. The offset amount

1 shall be the amount erroneously disbursed within the previous 6  
2 months from the time a misallocation is discovered.

3 As used in this Section, "municipal" and "municipality"  
4 means a city, village, or incorporated town, including an  
5 incorporated town that has superseded a civil township.

6 (Source: P.A. 99-217, eff. 7-31-15; 99-642, eff. 7-28-16.)

7 (65 ILCS 5/8-11-1.7)

8 Sec. 8-11-1.7. Non-home rule municipal service occupation  
9 tax; municipalities between 20,000 and 25,000. The corporate  
10 authorities of a non-home rule municipality with a population  
11 of more than 20,000 but less than 25,000 as determined by the  
12 last preceding decennial census that has, prior to January 1,  
13 1987, established a Redevelopment Project Area that has been  
14 certified as a State Sales Tax Boundary and has issued bonds or  
15 otherwise incurred indebtedness to pay for costs in excess of  
16 \$5,000,000, which is secured in part by a tax increment  
17 allocation fund, in accordance with the provisions of Division  
18 11-74.4 of this Code may, by passage of an ordinance, impose a  
19 tax upon all persons engaged in the municipality in the  
20 business of making sales of service. If imposed, the tax shall  
21 only be imposed in .25% increments of the selling price of all  
22 tangible personal property transferred by such servicemen  
23 either in the form of tangible personal property or in the form  
24 of real estate as an incident to a sale of service. This tax  
25 may not be imposed on the sales of food for human consumption

1 that is to be consumed off the premises where it is sold (other  
2 than alcoholic beverages, soft drinks, and food that has been  
3 prepared for immediate consumption) and prescription and  
4 nonprescription medicines, drugs, medical appliances and  
5 insulin, urine testing materials, syringes, and needles used by  
6 diabetics. The tax imposed by a municipality under this Sec.  
7 and all civil penalties that may be assessed as an incident  
8 thereof shall be collected and enforced by the State Department  
9 of Revenue. An ordinance imposing a tax hereunder or effecting  
10 a change in the rate thereof shall be adopted and a certified  
11 copy thereof filed with the Department on or before the first  
12 day of October, whereupon the Department shall proceed to  
13 administer and enforce this Section as of the first day of  
14 January next following such adoption and filing. The  
15 certificate of registration that is issued by the Department to  
16 a retailer under the Retailers' Occupation Tax Act or under the  
17 Service Occupation Tax Act shall permit the registrant to  
18 engage in a business that is taxable under any ordinance or  
19 resolution enacted under this Section without registering  
20 separately with the Department under the ordinance or  
21 resolution or under this Section. The Department shall have  
22 full power to administer and enforce this Section, to collect  
23 all taxes and penalties due hereunder, to dispose of taxes and  
24 penalties so collected in a manner hereinafter provided, and to  
25 determine all rights to credit memoranda arising on account of  
26 the erroneous payment of tax or penalty hereunder. In the

1 administration of and compliance with this Section, the  
2 Department and persons who are subject to this Section shall  
3 have the same rights, remedies, privileges, immunities,  
4 powers, and duties, and be subject to the same conditions,  
5 restrictions, limitations, penalties and definitions of terms,  
6 and employ the same modes of procedure, as are prescribed in  
7 Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all  
8 provisions therein other than the State rate of tax), 4 (except  
9 that the reference to the State shall be to the taxing  
10 municipality), 5, 7, 8 (except that the jurisdiction to which  
11 the tax shall be a debt to the extent indicated in that Section  
12 8 shall be the taxing municipality), 9 (except as to the  
13 disposition of taxes and penalties collected, and except that  
14 the returned merchandise credit for this municipal tax may not  
15 be taken against any State tax), 10, 11, 12, (except the  
16 reference therein to Section 2b of the Retailers' Occupation  
17 Tax Act), 13 (except that any reference to the State shall mean  
18 the taxing municipality), the first paragraph of Sections 15,  
19 16, 17, 18, 19, and 20 of the Service Occupation Tax Act and  
20 Section 3-7 of the Uniform Penalty and Interest Act, as fully  
21 as if those provisions were set forth herein.

22 A tax may not be imposed by a municipality under this  
23 Section unless the municipality also imposes a tax at the same  
24 rate under Section 8-11-1.6 of this Act.

25 Person subject to any tax imposed under the authority  
26 granted in this Section may reimburse themselves for their



1 servicemen's tax liability hereunder by separately stating the  
2 tax as an additional charge, which charge may be stated in  
3 combination, in a single amount, with State tax that servicemen  
4 are authorized to collect under the Service Use Tax Act, under  
5 such bracket schedules as the Department may prescribe.

6 Whenever the Department determines that a refund should be  
7 made under this Section to a claimant instead of issuing credit  
8 memorandum, the Department shall notify the State Comptroller,  
9 who shall cause the order to be drawn for the amount specified,  
10 and to the person named, in such notification from the  
11 Department. The refund shall be paid by the State Treasurer out  
12 of the Non-Home Rule Municipal Retailers' Occupation Tax Fund.

13 The Department shall forthwith pay over to the State  
14 Treasurer, ex officio, as trustee, all taxes and penalties  
15 collected hereunder.

16 As soon as possible after the first day of each month,  
17 beginning January 1, 2011, upon certification of the Department  
18 of Revenue, the Comptroller shall order transferred, and the  
19 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
20 local sales tax increment, as defined in the Innovation  
21 Development and Economy Act, collected under this Section  
22 during the second preceding calendar month for sales within a  
23 STAR bond district.

24 After the monthly transfer to the STAR Bonds Revenue Fund,  
25 on or before the 25th day of each calendar month, the  
26 Department shall prepare and certify to the Comptroller the

1 disbursement of stated sums of money to named municipalities,  
2 the municipalities to be those from which suppliers and  
3 servicemen have paid taxes or penalties hereunder to the  
4 Department during the second preceding calendar month. The  
5 amount to be paid to each municipality shall be the amount (not  
6 including credit memoranda) collected hereunder during the  
7 second preceding calendar month by the Department, and not  
8 including an amount equal to the amount of refunds made during  
9 the second preceding calendar month by the Department on behalf  
10 of such municipality, and not including any amounts that are  
11 transferred to the STAR Bonds Revenue Fund, less 2% of the  
12 remainder, which the Department shall transfer into the Tax  
13 Compliance and Administration Fund. The Department, at the time  
14 of each monthly disbursement to the municipalities, shall  
15 prepare and certify to the State Comptroller the amount to be  
16 transferred into the Tax Compliance and Administration Fund  
17 under this Section. Within 10 days after receipt by the  
18 Comptroller of the disbursement certification to the  
19 municipalities, the Tax Compliance and Administration Fund,  
20 and the General Revenue Fund, provided for in this Section to  
21 be given to the Comptroller by the Department, the Comptroller  
22 shall cause the orders to be drawn for the respective amounts  
23 in accordance with the directions contained in the  
24 certification.

25 When certifying the amount of a monthly disbursement to a  
26 municipality under this Section, the Department shall increase

1 or decrease the amount by an amount necessary to offset any  
2 misallocation of previous disbursements. The offset amount  
3 shall be the amount erroneously disbursed within the previous 6  
4 months from the time a misallocation is discovered.

5 Nothing in this Section shall be construed to authorize a  
6 municipality to impose a tax upon the privilege of engaging in  
7 any business which under the constitution of the United States  
8 may not be made the subject of taxation by this State.

9 (Source: P.A. 96-939, eff. 6-24-10; 97-813, eff. 7-13-12.)

10 (65 ILCS 5/8-11-5) (from Ch. 24, par. 8-11-5)

11 Sec. 8-11-5. Home Rule Municipal Service Occupation Tax  
12 Act. The corporate authorities of a home rule municipality may  
13 impose a tax upon all persons engaged, in such municipality, in  
14 the business of making sales of service at the same rate of tax  
15 imposed pursuant to Section 8-11-1, of the selling price of all  
16 tangible personal property transferred by such servicemen  
17 either in the form of tangible personal property or in the form  
18 of real estate as an incident to a sale of service. If imposed,  
19 such tax shall only be imposed in 1/4% increments. On and after  
20 September 1, 1991, this additional tax may not be imposed on  
21 the sales of food for human consumption which is to be consumed  
22 off the premises where it is sold (other than alcoholic  
23 beverages, soft drinks and food which has been prepared for  
24 immediate consumption) and prescription and nonprescription  
25 medicines, drugs, medical appliances and insulin, urine

1 testing materials, syringes and needles used by diabetics. The  
2 tax imposed by a home rule municipality pursuant to this  
3 Section and all civil penalties that may be assessed as an  
4 incident thereof shall be collected and enforced by the State  
5 Department of Revenue. The certificate of registration which is  
6 issued by the Department to a retailer under the Retailers'  
7 Occupation Tax Act or under the Service Occupation Tax Act  
8 shall permit such registrant to engage in a business which is  
9 taxable under any ordinance or resolution enacted pursuant to  
10 this Section without registering separately with the  
11 Department under such ordinance or resolution or under this  
12 Section. The Department shall have full power to administer and  
13 enforce this Section; to collect all taxes and penalties due  
14 hereunder; to dispose of taxes and penalties so collected in  
15 the manner hereinafter provided, and to determine all rights to  
16 credit memoranda arising on account of the erroneous payment of  
17 tax or penalty hereunder. In the administration of, and  
18 compliance with, this Section the Department and persons who  
19 are subject to this Section shall have the same rights,  
20 remedies, privileges, immunities, powers and duties, and be  
21 subject to the same conditions, restrictions, limitations,  
22 penalties and definitions of terms, and employ the same modes  
23 of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3  
24 through 3-50 (in respect to all provisions therein other than  
25 the State rate of tax), 4 (except that the reference to the  
26 State shall be to the taxing municipality), 5, 7, 8 (except

1 that the jurisdiction to which the tax shall be a debt to the  
2 extent indicated in that Section 8 shall be the taxing  
3 municipality), 9 (except as to the disposition of taxes and  
4 penalties collected, and except that the returned merchandise  
5 credit for this municipal tax may not be taken against any  
6 State tax), 10, 11, 12 (except the reference therein to Section  
7 2b of the Retailers' Occupation Tax Act), 13 (except that any  
8 reference to the State shall mean the taxing municipality), the  
9 first paragraph of Section 15, 16, 17 (except that credit  
10 memoranda issued hereunder may not be used to discharge any  
11 State tax liability), 18, 19 and 20 of the Service Occupation  
12 Tax Act and Section 3-7 of the Uniform Penalty and Interest  
13 Act, as fully as if those provisions were set forth herein.

14 No tax may be imposed by a home rule municipality pursuant  
15 to this Section unless such municipality also imposes a tax at  
16 the same rate pursuant to Section 8-11-1 of this Act.

17 Persons subject to any tax imposed pursuant to the  
18 authority granted in this Section may reimburse themselves for  
19 their serviceman's tax liability hereunder by separately  
20 stating such tax as an additional charge, which charge may be  
21 stated in combination, in a single amount, with State tax which  
22 servicemen are authorized to collect under the Service Use Tax  
23 Act, pursuant to such bracket schedules as the Department may  
24 prescribe.

25 Whenever the Department determines that a refund should be  
26 made under this Section to a claimant instead of issuing credit

1 memorandum, the Department shall notify the State Comptroller,  
2 who shall cause the order to be drawn for the amount specified,  
3 and to the person named, in such notification from the  
4 Department. Such refund shall be paid by the State Treasurer  
5 out of the home rule municipal retailers' occupation tax fund.

6 The Department shall forthwith pay over to the State  
7 Treasurer, ex-officio, as trustee, all taxes and penalties  
8 collected hereunder.

9 As soon as possible after the first day of each month,  
10 beginning January 1, 2011, upon certification of the Department  
11 of Revenue, the Comptroller shall order transferred, and the  
12 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
13 local sales tax increment, as defined in the Innovation  
14 Development and Economy Act, collected under this Section  
15 during the second preceding calendar month for sales within a  
16 STAR bond district.

17 After the monthly transfer to the STAR Bonds Revenue Fund,  
18 on or before the 25th day of each calendar month, the  
19 Department shall prepare and certify to the Comptroller the  
20 disbursement of stated sums of money to named municipalities,  
21 the municipalities to be those from which suppliers and  
22 servicemen have paid taxes or penalties hereunder to the  
23 Department during the second preceding calendar month. The  
24 amount to be paid to each municipality shall be the amount (not  
25 including credit memoranda) collected hereunder during the  
26 second preceding calendar month by the Department, and not

1 including an amount equal to the amount of refunds made during  
2 the second preceding calendar month by the Department on behalf  
3 of such municipality, and not including any amounts that are  
4 transferred to the STAR Bonds Revenue Fund, less 2% of the  
5 remainder, which the Department shall transfer into the Tax  
6 Compliance and Administration Fund. The Department, at the time  
7 of each monthly disbursement to the municipalities, shall  
8 prepare and certify to the State Comptroller the amount to be  
9 transferred into the Tax Compliance and Administration Fund  
10 under this Section. Within 10 days after receipt, by the  
11 Comptroller, of the disbursement certification to the  
12 municipalities and the Tax Compliance and Administration Fund,  
13 provided for in this Section to be given to the Comptroller by  
14 the Department, the Comptroller shall cause the orders to be  
15 drawn for the respective amounts in accordance with the  
16 directions contained in such certification.

17 In addition to the disbursement required by the preceding  
18 paragraph and in order to mitigate delays caused by  
19 distribution procedures, an allocation shall, if requested, be  
20 made within 10 days after January 14, 1991, and in November of  
21 1991 and each year thereafter, to each municipality that  
22 received more than \$500,000 during the preceding fiscal year,  
23 (July 1 through June 30) whether collected by the municipality  
24 or disbursed by the Department as required by this Section.  
25 Within 10 days after January 14, 1991, participating  
26 municipalities shall notify the Department in writing of their

1 intent to participate. In addition, for the initial  
2 distribution, participating municipalities shall certify to  
3 the Department the amounts collected by the municipality for  
4 each month under its home rule occupation and service  
5 occupation tax during the period July 1, 1989 through June 30,  
6 1990. The allocation within 10 days after January 14, 1991,  
7 shall be in an amount equal to the monthly average of these  
8 amounts, excluding the 2 months of highest receipts. Monthly  
9 average for the period of July 1, 1990 through June 30, 1991  
10 will be determined as follows: the amounts collected by the  
11 municipality under its home rule occupation and service  
12 occupation tax during the period of July 1, 1990 through  
13 September 30, 1990, plus amounts collected by the Department  
14 and paid to such municipality through June 30, 1991, excluding  
15 the 2 months of highest receipts. The monthly average for each  
16 subsequent period of July 1 through June 30 shall be an amount  
17 equal to the monthly distribution made to each such  
18 municipality under the preceding paragraph during this period,  
19 excluding the 2 months of highest receipts. The distribution  
20 made in November 1991 and each year thereafter under this  
21 paragraph and the preceding paragraph shall be reduced by the  
22 amount allocated and disbursed under this paragraph in the  
23 preceding period of July 1 through June 30. The Department  
24 shall prepare and certify to the Comptroller for disbursement  
25 the allocations made in accordance with this paragraph.

26 Nothing in this Section shall be construed to authorize a



1 municipality to impose a tax upon the privilege of engaging in  
2 any business which under the constitution of the United States  
3 may not be made the subject of taxation by this State.

4 An ordinance or resolution imposing or discontinuing a tax  
5 hereunder or effecting a change in the rate thereof shall be  
6 adopted and a certified copy thereof filed with the Department  
7 on or before the first day of June, whereupon the Department  
8 shall proceed to administer and enforce this Section as of the  
9 first day of September next following such adoption and filing.

10 Beginning January 1, 1992, an ordinance or resolution imposing  
11 or discontinuing the tax hereunder or effecting a change in the  
12 rate thereof shall be adopted and a certified copy thereof  
13 filed with the Department on or before the first day of July,  
14 whereupon the Department shall proceed to administer and  
15 enforce this Section as of the first day of October next  
16 following such adoption and filing. Beginning January 1, 1993,

17 an ordinance or resolution imposing or discontinuing the tax  
18 hereunder or effecting a change in the rate thereof shall be  
19 adopted and a certified copy thereof filed with the Department  
20 on or before the first day of October, whereupon the Department  
21 shall proceed to administer and enforce this Section as of the  
22 first day of January next following such adoption and filing.

23 However, a municipality located in a county with a population  
24 in excess of 3,000,000 that elected to become a home rule unit  
25 at the general primary election in 1994 may adopt an ordinance  
26 or resolution imposing the tax under this Section and file a

1 certified copy of the ordinance or resolution with the  
2 Department on or before July 1, 1994. The Department shall then  
3 proceed to administer and enforce this Section as of October 1,  
4 1994. Beginning April 1, 1998, an ordinance or resolution  
5 imposing or discontinuing the tax hereunder or effecting a  
6 change in the rate thereof shall either (i) be adopted and a  
7 certified copy thereof filed with the Department on or before  
8 the first day of April, whereupon the Department shall proceed  
9 to administer and enforce this Section as of the first day of  
10 July next following the adoption and filing; or (ii) be adopted  
11 and a certified copy thereof filed with the Department on or  
12 before the first day of October, whereupon the Department shall  
13 proceed to administer and enforce this Section as of the first  
14 day of January next following the adoption and filing.

15 Any unobligated balance remaining in the Municipal  
16 Retailers' Occupation Tax Fund on December 31, 1989, which fund  
17 was abolished by Public Act 85-1135, and all receipts of  
18 municipal tax as a result of audits of liability periods prior  
19 to January 1, 1990, shall be paid into the Local Government Tax  
20 Fund, for distribution as provided by this Section prior to the  
21 enactment of Public Act 85-1135. All receipts of municipal tax  
22 as a result of an assessment not arising from an audit, for  
23 liability periods prior to January 1, 1990, shall be paid into  
24 the Local Government Tax Fund for distribution before July 1,  
25 1990, as provided by this Section prior to the enactment of  
26 Public Act 85-1135, and on and after July 1, 1990, all such

1 receipts shall be distributed as provided in Section 6z-18 of  
2 the State Finance Act.

3 As used in this Section, "municipal" and "municipality"  
4 means a city, village or incorporated town, including an  
5 incorporated town which has superseded a civil township.

6 This Section shall be known and may be cited as the Home  
7 Rule Municipal Service Occupation Tax Act.

8 (Source: P.A. 96-939, eff. 6-24-10.)

9 Section 50-25. The Metropolitan Pier and Exposition  
10 Authority Act is amended by changing Section 13 as follows:

11 (70 ILCS 210/13) (from Ch. 85, par. 1233)

12 Sec. 13. (a) The Authority shall not have power to levy  
13 taxes for any purpose, except as provided in subsections (b),  
14 (c), (d), (e), and (f).

15 (b) By ordinance the Authority shall, as soon as  
16 practicable after the effective date of this amendatory Act of  
17 1991, impose a Metropolitan Pier and Exposition Authority  
18 Retailers' Occupation Tax upon all persons engaged in the  
19 business of selling tangible personal property at retail within  
20 the territory described in this subsection at the rate of 1.0%  
21 of the gross receipts (i) from the sale of food, alcoholic  
22 beverages, and soft drinks sold for consumption on the premises  
23 where sold and (ii) from the sale of food, alcoholic beverages,  
24 and soft drinks sold for consumption off the premises where

1 sold by a retailer whose principal source of gross receipts is  
2 from the sale of food, alcoholic beverages, and soft drinks  
3 prepared for immediate consumption.

4 The tax imposed under this subsection and all civil  
5 penalties that may be assessed as an incident to that tax shall  
6 be collected and enforced by the Illinois Department of  
7 Revenue. The Department shall have full power to administer and  
8 enforce this subsection, to collect all taxes and penalties so  
9 collected in the manner provided in this subsection, and to  
10 determine all rights to credit memoranda arising on account of  
11 the erroneous payment of tax or penalty under this subsection.  
12 In the administration of and compliance with this subsection,  
13 the Department and persons who are subject to this subsection  
14 shall have the same rights, remedies, privileges, immunities,  
15 powers, and duties, shall be subject to the same conditions,  
16 restrictions, limitations, penalties, exclusions, exemptions,  
17 and definitions of terms, and shall employ the same modes of  
18 procedure applicable to this Retailers' Occupation Tax as are  
19 prescribed in Sections 1, 2 through 2-65 (in respect to all  
20 provisions of those Sections other than the State rate of  
21 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes  
22 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,  
23 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January  
24 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and  
25 after January 1, 1994, all applicable provisions of the Uniform  
26 Penalty and Interest Act that are not inconsistent with this

1 Act, as fully as if provisions contained in those Sections of  
2 the Retailers' Occupation Tax Act were set forth in this  
3 subsection.

4 Persons subject to any tax imposed under the authority  
5 granted in this subsection may reimburse themselves for their  
6 seller's tax liability under this subsection by separately  
7 stating that tax as an additional charge, which charge may be  
8 stated in combination, in a single amount, with State taxes  
9 that sellers are required to collect under the Use Tax Act,  
10 pursuant to bracket schedules as the Department may prescribe.  
11 The retailer filing the return shall, at the time of filing the  
12 return, pay to the Department the amount of tax imposed under  
13 this subsection, less a discount of 1.75%, which is allowed to  
14 reimburse the retailer for the expenses incurred in keeping  
15 records, preparing and filing returns, remitting the tax, and  
16 supplying data to the Department on request.

17 Whenever the Department determines that a refund should be  
18 made under this subsection to a claimant instead of issuing a  
19 credit memorandum, the Department shall notify the State  
20 Comptroller, who shall cause a warrant to be drawn for the  
21 amount specified and to the person named in the notification  
22 from the Department. The refund shall be paid by the State  
23 Treasurer out of the Metropolitan Pier and Exposition Authority  
24 trust fund held by the State Treasurer as trustee for the  
25 Authority.

26 Nothing in this subsection authorizes the Authority to

1 impose a tax upon the privilege of engaging in any business  
2 that under the Constitution of the United States may not be  
3 made the subject of taxation by this State.

4 The Department shall forthwith pay over to the State  
5 Treasurer, ex officio, as trustee for the Authority, all taxes  
6 and penalties collected under this subsection for deposit into  
7 a trust fund held outside of the State Treasury.

8 As soon as possible after the first day of each month,  
9 beginning January 1, 2011, upon certification of the Department  
10 of Revenue, the Comptroller shall order transferred, and the  
11 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
12 local sales tax increment, as defined in the Innovation  
13 Development and Economy Act, collected under this subsection  
14 during the second preceding calendar month for sales within a  
15 STAR bond district.

16 After the monthly transfer to the STAR Bonds Revenue Fund,  
17 on or before the 25th day of each calendar month, the  
18 Department shall prepare and certify to the Comptroller the  
19 amounts to be paid under subsection (g) of this Section, which  
20 shall be the amounts, not including credit memoranda, collected  
21 under this subsection during the second preceding calendar  
22 month by the Department, less any amounts determined by the  
23 Department to be necessary for the payment of refunds, less 2%  
24 of such balance, which sum shall be deposited by the State  
25 Treasurer into the Tax Compliance and Administration Fund in  
26 the State Treasury from which it shall be appropriated to the

1 Department to cover the costs of the Department in  
2 administering and enforcing the provisions of this subsection,  
3 and less any amounts that are transferred to the STAR Bonds  
4 Revenue Fund. Within 10 days after receipt by the Comptroller  
5 of the certification, the Comptroller shall cause the orders to  
6 be drawn for the remaining amounts, and the Treasurer shall  
7 administer those amounts as required in subsection (g).

8 A certificate of registration issued by the Illinois  
9 Department of Revenue to a retailer under the Retailers'  
10 Occupation Tax Act shall permit the registrant to engage in a  
11 business that is taxed under the tax imposed under this  
12 subsection, and no additional registration shall be required  
13 under the ordinance imposing the tax or under this subsection.

14 A certified copy of any ordinance imposing or discontinuing  
15 any tax under this subsection or effecting a change in the rate  
16 of that tax shall be filed with the Department, whereupon the  
17 Department shall proceed to administer and enforce this  
18 subsection on behalf of the Authority as of the first day of  
19 the third calendar month following the date of filing.

20 The tax authorized to be levied under this subsection may  
21 be levied within all or any part of the following described  
22 portions of the metropolitan area:

- 23 (1) that portion of the City of Chicago located within  
24 the following area: Beginning at the point of intersection  
25 of the Cook County - DuPage County line and York Road, then  
26 North along York Road to its intersection with Touhy

1 Avenue, then east along Touhy Avenue to its intersection  
2 with the Northwest Tollway, then southeast along the  
3 Northwest Tollway to its intersection with Lee Street, then  
4 south along Lee Street to Higgins Road, then south and east  
5 along Higgins Road to its intersection with Mannheim Road,  
6 then south along Mannheim Road to its intersection with  
7 Irving Park Road, then west along Irving Park Road to its  
8 intersection with the Cook County - DuPage County line,  
9 then north and west along the county line to the point of  
10 beginning; and

11 (2) that portion of the City of Chicago located within  
12 the following area: Beginning at the intersection of West  
13 55th Street with Central Avenue, then east along West 55th  
14 Street to its intersection with South Cicero Avenue, then  
15 south along South Cicero Avenue to its intersection with  
16 West 63rd Street, then west along West 63rd Street to its  
17 intersection with South Central Avenue, then north along  
18 South Central Avenue to the point of beginning; and

19 (3) that portion of the City of Chicago located within  
20 the following area: Beginning at the point 150 feet west of  
21 the intersection of the west line of North Ashland Avenue  
22 and the north line of West Diversey Avenue, then north 150  
23 feet, then east along a line 150 feet north of the north  
24 line of West Diversey Avenue extended to the shoreline of  
25 Lake Michigan, then following the shoreline of Lake  
26 Michigan (including Navy Pier and all other improvements



1 fixed to land, docks, or piers) to the point where the  
2 shoreline of Lake Michigan and the Adlai E. Stevenson  
3 Expressway extended east to that shoreline intersect, then  
4 west along the Adlai E. Stevenson Expressway to a point 150  
5 feet west of the west line of South Ashland Avenue, then  
6 north along a line 150 feet west of the west line of South  
7 and North Ashland Avenue to the point of beginning.

8 The tax authorized to be levied under this subsection may  
9 also be levied on food, alcoholic beverages, and soft drinks  
10 sold on boats and other watercraft departing from and returning  
11 to the shoreline of Lake Michigan (including Navy Pier and all  
12 other improvements fixed to land, docks, or piers) described in  
13 item (3).

14 (c) By ordinance the Authority shall, as soon as  
15 practicable after the effective date of this amendatory Act of  
16 1991, impose an occupation tax upon all persons engaged in the  
17 corporate limits of the City of Chicago in the business of  
18 renting, leasing, or letting rooms in a hotel, as defined in  
19 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of  
20 the gross rental receipts from the renting, leasing, or letting  
21 of hotel rooms within the City of Chicago, excluding, however,  
22 from gross rental receipts the proceeds of renting, leasing, or  
23 letting to permanent residents of a hotel, as defined in that  
24 Act. Gross rental receipts shall not include charges that are  
25 added on account of the liability arising from any tax imposed  
26 by the State or any governmental agency on the occupation of

1 renting, leasing, or letting rooms in a hotel.

2 The tax imposed by the Authority under this subsection and  
3 all civil penalties that may be assessed as an incident to that  
4 tax shall be collected and enforced by the Illinois Department  
5 of Revenue. The certificate of registration that is issued by  
6 the Department to a lessor under the Hotel Operators'  
7 Occupation Tax Act shall permit that registrant to engage in a  
8 business that is taxable under any ordinance enacted under this  
9 subsection without registering separately with the Department  
10 under that ordinance or under this subsection. The Department  
11 shall have full power to administer and enforce this  
12 subsection, to collect all taxes and penalties due under this  
13 subsection, to dispose of taxes and penalties so collected in  
14 the manner provided in this subsection, and to determine all  
15 rights to credit memoranda arising on account of the erroneous  
16 payment of tax or penalty under this subsection. In the  
17 administration of and compliance with this subsection, the  
18 Department and persons who are subject to this subsection shall  
19 have the same rights, remedies, privileges, immunities,  
20 powers, and duties, shall be subject to the same conditions,  
21 restrictions, limitations, penalties, and definitions of  
22 terms, and shall employ the same modes of procedure as are  
23 prescribed in the Hotel Operators' Occupation Tax Act (except  
24 where that Act is inconsistent with this subsection), as fully  
25 as if the provisions contained in the Hotel Operators'  
26 Occupation Tax Act were set out in this subsection.

1           Whenever the Department determines that a refund should be  
2 made under this subsection to a claimant instead of issuing a  
3 credit memorandum, the Department shall notify the State  
4 Comptroller, who shall cause a warrant to be drawn for the  
5 amount specified and to the person named in the notification  
6 from the Department. The refund shall be paid by the State  
7 Treasurer out of the Metropolitan Pier and Exposition Authority  
8 trust fund held by the State Treasurer as trustee for the  
9 Authority.

10          Persons subject to any tax imposed under the authority  
11 granted in this subsection may reimburse themselves for their  
12 tax liability for that tax by separately stating that tax as an  
13 additional charge, which charge may be stated in combination,  
14 in a single amount, with State taxes imposed under the Hotel  
15 Operators' Occupation Tax Act, the municipal tax imposed under  
16 Section 8-3-13 of the Illinois Municipal Code, and the tax  
17 imposed under Section 19 of the Illinois Sports Facilities  
18 Authority Act.

19          The person filing the return shall, at the time of filing  
20 the return, pay to the Department the amount of tax, less a  
21 discount of 2.1% or \$25 per calendar year, whichever is  
22 greater, which is allowed to reimburse the operator for the  
23 expenses incurred in keeping records, preparing and filing  
24 returns, remitting the tax, and supplying data to the  
25 Department on request.

26          The Department shall forthwith pay over to the State

1 Treasurer, ex officio, as trustee for the Authority, all taxes  
2 and penalties collected under this subsection for deposit into  
3 a trust fund held outside the State Treasury. On or before the  
4 25th day of each calendar month, the Department shall certify  
5 to the Comptroller the amounts to be paid under subsection (g)  
6 of this Section, which shall be the amounts (not including  
7 credit memoranda) collected under this subsection during the  
8 second preceding calendar month by the Department, less any  
9 amounts determined by the Department to be necessary for  
10 payment of refunds, less 2% of the remainder, which the  
11 Department shall transfer into the Tax Compliance and  
12 Administration Fund. The Department, at the time of each  
13 monthly disbursement to the Authority, shall prepare and  
14 certify to the State Comptroller the amount to be transferred  
15 into the Tax Compliance and Administration Fund under this  
16 subsection. Within 10 days after receipt by the Comptroller of  
17 the Department's certification, the Comptroller shall cause  
18 the orders to be drawn for such amounts, and the Treasurer  
19 shall administer the ~~those~~ amounts distributed to the Authority  
20 as required in subsection (g).

21 A certified copy of any ordinance imposing or discontinuing  
22 a tax under this subsection or effecting a change in the rate  
23 of that tax shall be filed with the Illinois Department of  
24 Revenue, whereupon the Department shall proceed to administer  
25 and enforce this subsection on behalf of the Authority as of  
26 the first day of the third calendar month following the date of

1 filing.

2 (d) By ordinance the Authority shall, as soon as  
3 practicable after the effective date of this amendatory Act of  
4 1991, impose a tax upon all persons engaged in the business of  
5 renting automobiles in the metropolitan area at the rate of 6%  
6 of the gross receipts from that business, except that no tax  
7 shall be imposed on the business of renting automobiles for use  
8 as taxicabs or in livery service. The tax imposed under this  
9 subsection and all civil penalties that may be assessed as an  
10 incident to that tax shall be collected and enforced by the  
11 Illinois Department of Revenue. The certificate of  
12 registration issued by the Department to a retailer under the  
13 Retailers' Occupation Tax Act or under the Automobile Renting  
14 Occupation and Use Tax Act shall permit that person to engage  
15 in a business that is taxable under any ordinance enacted under  
16 this subsection without registering separately with the  
17 Department under that ordinance or under this subsection. The  
18 Department shall have full power to administer and enforce this  
19 subsection, to collect all taxes and penalties due under this  
20 subsection, to dispose of taxes and penalties so collected in  
21 the manner provided in this subsection, and to determine all  
22 rights to credit memoranda arising on account of the erroneous  
23 payment of tax or penalty under this subsection. In the  
24 administration of and compliance with this subsection, the  
25 Department and persons who are subject to this subsection shall  
26 have the same rights, remedies, privileges, immunities,

1 powers, and duties, be subject to the same conditions,  
2 restrictions, limitations, penalties, and definitions of  
3 terms, and employ the same modes of procedure as are prescribed  
4 in Sections 2 and 3 (in respect to all provisions of those  
5 Sections other than the State rate of tax; and in respect to  
6 the provisions of the Retailers' Occupation Tax Act referred to  
7 in those Sections, except as to the disposition of taxes and  
8 penalties collected, except for the provision allowing  
9 retailers a deduction from the tax to cover certain costs, and  
10 except that credit memoranda issued under this subsection may  
11 not be used to discharge any State tax liability) of the  
12 Automobile Renting Occupation and Use Tax Act, as fully as if  
13 provisions contained in those Sections of that Act were set  
14 forth in this subsection.

15 Persons subject to any tax imposed under the authority  
16 granted in this subsection may reimburse themselves for their  
17 tax liability under this subsection by separately stating that  
18 tax as an additional charge, which charge may be stated in  
19 combination, in a single amount, with State tax that sellers  
20 are required to collect under the Automobile Renting Occupation  
21 and Use Tax Act, pursuant to bracket schedules as the  
22 Department may prescribe.

23 Whenever the Department determines that a refund should be  
24 made under this subsection to a claimant instead of issuing a  
25 credit memorandum, the Department shall notify the State  
26 Comptroller, who shall cause a warrant to be drawn for the

1 amount specified and to the person named in the notification  
2 from the Department. The refund shall be paid by the State  
3 Treasurer out of the Metropolitan Pier and Exposition Authority  
4 trust fund held by the State Treasurer as trustee for the  
5 Authority.

6 The Department shall forthwith pay over to the State  
7 Treasurer, ex officio, as trustee, all taxes and penalties  
8 collected under this subsection for deposit into a trust fund  
9 held outside the State Treasury. On or before the 25th day of  
10 each calendar month, the Department shall certify to the  
11 Comptroller the amounts to be paid under subsection (g) of this  
12 Section (not including credit memoranda) collected under this  
13 subsection during the second preceding calendar month by the  
14 Department, less any amount determined by the Department to be  
15 necessary for payment of refunds, less 2% of the remainder,  
16 which the Department shall transfer into the Tax Compliance and  
17 Administration Fund. The Department, at the time of each  
18 monthly disbursement to the Authority, shall prepare and  
19 certify to the State Comptroller the amount to be transferred  
20 into the Tax Compliance and Administration Fund under this  
21 subsection. Within 10 days after receipt by the Comptroller of  
22 the Department's certification, the Comptroller shall cause  
23 the orders to be drawn for such amounts, and the Treasurer  
24 shall administer the ~~those~~ amounts distributed to the Authority  
25 as required in subsection (g).

26 Nothing in this subsection authorizes the Authority to

1 impose a tax upon the privilege of engaging in any business  
2 that under the Constitution of the United States may not be  
3 made the subject of taxation by this State.

4 A certified copy of any ordinance imposing or discontinuing  
5 a tax under this subsection or effecting a change in the rate  
6 of that tax shall be filed with the Illinois Department of  
7 Revenue, whereupon the Department shall proceed to administer  
8 and enforce this subsection on behalf of the Authority as of  
9 the first day of the third calendar month following the date of  
10 filing.

11 (e) By ordinance the Authority shall, as soon as  
12 practicable after the effective date of this amendatory Act of  
13 1991, impose a tax upon the privilege of using in the  
14 metropolitan area an automobile that is rented from a rentor  
15 outside Illinois and is titled or registered with an agency of  
16 this State's government at a rate of 6% of the rental price of  
17 that automobile, except that no tax shall be imposed on the  
18 privilege of using automobiles rented for use as taxicabs or in  
19 livery service. The tax shall be collected from persons whose  
20 Illinois address for titling or registration purposes is given  
21 as being in the metropolitan area. The tax shall be collected  
22 by the Department of Revenue for the Authority. The tax must be  
23 paid to the State or an exemption determination must be  
24 obtained from the Department of Revenue before the title or  
25 certificate of registration for the property may be issued. The  
26 tax or proof of exemption may be transmitted to the Department



1 by way of the State agency with which or State officer with  
2 whom the tangible personal property must be titled or  
3 registered if the Department and that agency or State officer  
4 determine that this procedure will expedite the processing of  
5 applications for title or registration.

6 The Department shall have full power to administer and  
7 enforce this subsection, to collect all taxes, penalties, and  
8 interest due under this subsection, to dispose of taxes,  
9 penalties, and interest so collected in the manner provided in  
10 this subsection, and to determine all rights to credit  
11 memoranda or refunds arising on account of the erroneous  
12 payment of tax, penalty, or interest under this subsection. In  
13 the administration of and compliance with this subsection, the  
14 Department and persons who are subject to this subsection shall  
15 have the same rights, remedies, privileges, immunities,  
16 powers, and duties, be subject to the same conditions,  
17 restrictions, limitations, penalties, and definitions of  
18 terms, and employ the same modes of procedure as are prescribed  
19 in Sections 2 and 4 (except provisions pertaining to the State  
20 rate of tax; and in respect to the provisions of the Use Tax  
21 Act referred to in that Section, except provisions concerning  
22 collection or refunding of the tax by retailers, except the  
23 provisions of Section 19 pertaining to claims by retailers,  
24 except the last paragraph concerning refunds, and except that  
25 credit memoranda issued under this subsection may not be used  
26 to discharge any State tax liability) of the Automobile Renting

1 Occupation and Use Tax Act, as fully as if provisions contained  
2 in those Sections of that Act were set forth in this  
3 subsection.

4 Whenever the Department determines that a refund should be  
5 made under this subsection to a claimant instead of issuing a  
6 credit memorandum, the Department shall notify the State  
7 Comptroller, who shall cause a warrant to be drawn for the  
8 amount specified and to the person named in the notification  
9 from the Department. The refund shall be paid by the State  
10 Treasurer out of the Metropolitan Pier and Exposition Authority  
11 trust fund held by the State Treasurer as trustee for the  
12 Authority.

13 The Department shall forthwith pay over to the State  
14 Treasurer, ex officio, as trustee, all taxes, penalties, and  
15 interest collected under this subsection for deposit into a  
16 trust fund held outside the State Treasury. On or before the  
17 25th day of each calendar month, the Department shall certify  
18 to the State Comptroller the amounts to be paid under  
19 subsection (g) of this Section, which shall be the amounts (not  
20 including credit memoranda) collected under this subsection  
21 during the second preceding calendar month by the Department,  
22 less any amounts determined by the Department to be necessary  
23 for payment of refunds, less 2% of the remainder, which the  
24 Department shall transfer into the Tax Compliance and  
25 Administration Fund. The Department, at the time of each  
26 monthly disbursement to the Authority, shall prepare and

1 certify to the State Comptroller the amount to be transferred  
2 into the Tax Compliance and Administration Fund under this  
3 subsection. Within 10 days after receipt by the State  
4 Comptroller of the Department's certification, the Comptroller  
5 shall cause the orders to be drawn for such amounts, and the  
6 Treasurer shall administer the ~~those~~ amounts distributed to the  
7 Authority as required in subsection (g).

8 A certified copy of any ordinance imposing or discontinuing  
9 a tax or effecting a change in the rate of that tax shall be  
10 filed with the Illinois Department of Revenue, whereupon the  
11 Department shall proceed to administer and enforce this  
12 subsection on behalf of the Authority as of the first day of  
13 the third calendar month following the date of filing.

14 (f) By ordinance the Authority shall, as soon as  
15 practicable after the effective date of this amendatory Act of  
16 1991, impose an occupation tax on all persons, other than a  
17 governmental agency, engaged in the business of providing  
18 ground transportation for hire to passengers in the  
19 metropolitan area at a rate of (i) \$4 per taxi or livery  
20 vehicle departure with passengers for hire from commercial  
21 service airports in the metropolitan area, (ii) for each  
22 departure with passengers for hire from a commercial service  
23 airport in the metropolitan area in a bus or van operated by a  
24 person other than a person described in item (iii): \$18 per bus  
25 or van with a capacity of 1-12 passengers, \$36 per bus or van  
26 with a capacity of 13-24 passengers, and \$54 per bus or van

1 with a capacity of over 24 passengers, and (iii) for each  
2 departure with passengers for hire from a commercial service  
3 airport in the metropolitan area in a bus or van operated by a  
4 person regulated by the Interstate Commerce Commission or  
5 Illinois Commerce Commission, operating scheduled service from  
6 the airport, and charging fares on a per passenger basis: \$2  
7 per passenger for hire in each bus or van. The term "commercial  
8 service airports" means those airports receiving scheduled  
9 passenger service and enplaning more than 100,000 passengers  
10 per year.

11 In the ordinance imposing the tax, the Authority may  
12 provide for the administration and enforcement of the tax and  
13 the collection of the tax from persons subject to the tax as  
14 the Authority determines to be necessary or practicable for the  
15 effective administration of the tax. The Authority may enter  
16 into agreements as it deems appropriate with any governmental  
17 agency providing for that agency to act as the Authority's  
18 agent to collect the tax.

19 In the ordinance imposing the tax, the Authority may  
20 designate a method or methods for persons subject to the tax to  
21 reimburse themselves for the tax liability arising under the  
22 ordinance (i) by separately stating the full amount of the tax  
23 liability as an additional charge to passengers departing the  
24 airports, (ii) by separately stating one-half of the tax  
25 liability as an additional charge to both passengers departing  
26 from and to passengers arriving at the airports, or (iii) by

1 some other method determined by the Authority.

2 All taxes, penalties, and interest collected under any  
3 ordinance adopted under this subsection, less any amounts  
4 determined to be necessary for the payment of refunds and less  
5 the taxes, penalties, and interest attributable to any increase  
6 in the rate of tax authorized by Public Act 96-898, shall be  
7 paid forthwith to the State Treasurer, ex officio, for deposit  
8 into a trust fund held outside the State Treasury and shall be  
9 administered by the State Treasurer as provided in subsection  
10 (g) of this Section. All taxes, penalties, and interest  
11 attributable to any increase in the rate of tax authorized by  
12 Public Act 96-898 shall be paid by the State Treasurer as  
13 follows: 25% for deposit into the Convention Center Support  
14 Fund, to be used by the Village of Rosemont for the repair,  
15 maintenance, and improvement of the Donald E. Stephens  
16 Convention Center and for debt service on debt instruments  
17 issued for those purposes by the village and 75% to the  
18 Authority to be used for grants to an organization meeting the  
19 qualifications set out in Section 5.6 of this Act, provided the  
20 Metropolitan Pier and Exposition Authority has entered into a  
21 marketing agreement with such an organization.

22 (g) Amounts deposited from the proceeds of taxes imposed by  
23 the Authority under subsections (b), (c), (d), (e), and (f) of  
24 this Section and amounts deposited under Section 19 of the  
25 Illinois Sports Facilities Authority Act shall be held in a  
26 trust fund outside the State Treasury and, other than the

1 amounts transferred into the Tax Compliance and Administration  
2 Fund under subsections (b), (c), (d), and (e), shall be  
3 administered by the Treasurer as follows:

4 (1) An amount necessary for the payment of refunds with  
5 respect to those taxes shall be retained in the trust fund  
6 and used for those payments.

7 (2) On July 20 and on the 20th of each month  
8 thereafter, provided that the amount requested in the  
9 annual certificate of the Chairman of the Authority filed  
10 under Section 8.25f of the State Finance Act has been  
11 appropriated for payment to the Authority, 1/8 of the local  
12 tax transfer amount, together with any cumulative  
13 deficiencies in the amounts transferred into the McCormick  
14 Place Expansion Project Fund under this subparagraph (2)  
15 during the fiscal year for which the certificate has been  
16 filed, shall be transferred from the trust fund into the  
17 McCormick Place Expansion Project Fund in the State  
18 treasury until 100% of the local tax transfer amount has  
19 been so transferred. "Local tax transfer amount" shall mean  
20 the amount requested in the annual certificate, minus the  
21 reduction amount. "Reduction amount" shall mean \$41.7  
22 million in fiscal year 2011, \$36.7 million in fiscal year  
23 2012, \$36.7 million in fiscal year 2013, \$36.7 million in  
24 fiscal year 2014, and \$31.7 million in each fiscal year  
25 thereafter until 2032, provided that the reduction amount  
26 shall be reduced by (i) the amount certified by the

1 Authority to the State Comptroller and State Treasurer  
2 under Section 8.25 of the State Finance Act, as amended,  
3 with respect to that fiscal year and (ii) in any fiscal  
4 year in which the amounts deposited in the trust fund under  
5 this Section exceed \$318.3 million, exclusive of amounts  
6 set aside for refunds and for the reserve account, one  
7 dollar for each dollar of the deposits in the trust fund  
8 above \$318.3 million with respect to that year, exclusive  
9 of amounts set aside for refunds and for the reserve  
10 account.

11 (3) On July 20, 2010, the Comptroller shall certify to  
12 the Governor, the Treasurer, and the Chairman of the  
13 Authority the 2010 deficiency amount, which means the  
14 cumulative amount of transfers that were due from the trust  
15 fund to the McCormick Place Expansion Project Fund in  
16 fiscal years 2008, 2009, and 2010 under Section 13(g) of  
17 this Act, as it existed prior to May 27, 2010 (the  
18 effective date of Public Act 96-898), but not made. On July  
19 20, 2011 and on July 20 of each year through July 20, 2014,  
20 the Treasurer shall calculate for the previous fiscal year  
21 the surplus revenues in the trust fund and pay that amount  
22 to the Authority. On July 20, 2015 and on July 20 of each  
23 year thereafter, as long as bonds and notes issued under  
24 Section 13.2 or bonds and notes issued to refund those  
25 bonds and notes are outstanding, the Treasurer shall  
26 calculate for the previous fiscal year the surplus revenues

1 in the trust fund and pay one-half of that amount to the  
2 State Treasurer for deposit into the General Revenue Fund  
3 until the 2010 deficiency amount has been paid and shall  
4 pay the balance of the surplus revenues to the Authority.  
5 "Surplus revenues" means the amounts remaining in the trust  
6 fund on June 30 of the previous fiscal year (A) after the  
7 State Treasurer has set aside in the trust fund (i) amounts  
8 retained for refunds under subparagraph (1) and (ii) any  
9 amounts necessary to meet the reserve account amount and  
10 (B) after the State Treasurer has transferred from the  
11 trust fund to the General Revenue Fund 100% of any  
12 post-2010 deficiency amount. "Reserve account amount"  
13 means \$15 million in fiscal year 2011 and \$30 million in  
14 each fiscal year thereafter. The reserve account amount  
15 shall be set aside in the trust fund and used as a reserve  
16 to be transferred to the McCormick Place Expansion Project  
17 Fund in the event the proceeds of taxes imposed under this  
18 Section 13 are not sufficient to fund the transfer required  
19 in subparagraph (2). "Post-2010 deficiency amount" means  
20 any deficiency in transfers from the trust fund to the  
21 McCormick Place Expansion Project Fund with respect to  
22 fiscal years 2011 and thereafter. It is the intention of  
23 this subparagraph (3) that no surplus revenues shall be  
24 paid to the Authority with respect to any year in which a  
25 post-2010 deficiency amount has not been satisfied by the  
26 Authority.



1 Moneys received by the Authority as surplus revenues may be  
2 used (i) for the purposes of paying debt service on the bonds  
3 and notes issued by the Authority, including early redemption  
4 of those bonds or notes, (ii) for the purposes of repair,  
5 replacement, and improvement of the grounds, buildings, and  
6 facilities of the Authority, and (iii) for the corporate  
7 purposes of the Authority in fiscal years 2011 through 2015 in  
8 an amount not to exceed \$20,000,000 annually or \$80,000,000  
9 total, which amount shall be reduced \$0.75 for each dollar of  
10 the receipts of the Authority in that year from any contract  
11 entered into with respect to naming rights at McCormick Place  
12 under Section 5(m) of this Act. When bonds and notes issued  
13 under Section 13.2, or bonds or notes issued to refund those  
14 bonds and notes, are no longer outstanding, the balance in the  
15 trust fund shall be paid to the Authority.

16 (h) The ordinances imposing the taxes authorized by this  
17 Section shall be repealed when bonds and notes issued under  
18 Section 13.2 or bonds and notes issued to refund those bonds  
19 and notes are no longer outstanding.

20 (Source: P.A. 97-333, eff. 8-12-11; 98-463, eff. 8-16-13.)

21 Section 50-30. The Metro-East Park and Recreation District  
22 Act is amended by changing Section 30 as follows:

23 (70 ILCS 1605/30)

24 Sec. 30. Taxes.

1           (a) The board shall impose a tax upon all persons engaged  
2 in the business of selling tangible personal property, other  
3 than personal property titled or registered with an agency of  
4 this State's government, at retail in the District on the gross  
5 receipts from the sales made in the course of business. This  
6 tax shall be imposed only at the rate of one-tenth of one per  
7 cent.

8           This additional tax may not be imposed on the sales of food  
9 for human consumption that is to be consumed off the premises  
10 where it is sold (other than alcoholic beverages, soft drinks,  
11 and food which has been prepared for immediate consumption) and  
12 prescription and non-prescription medicines, drugs, medical  
13 appliances, and insulin, urine testing materials, syringes,  
14 and needles used by diabetics. The tax imposed by the Board  
15 under this Section and all civil penalties that may be assessed  
16 as an incident of the tax shall be collected and enforced by  
17 the Department of Revenue. The certificate of registration that  
18 is issued by the Department to a retailer under the Retailers'  
19 Occupation Tax Act shall permit the retailer to engage in a  
20 business that is taxable without registering separately with  
21 the Department under an ordinance or resolution under this  
22 Section. The Department has full power to administer and  
23 enforce this Section, to collect all taxes and penalties due  
24 under this Section, to dispose of taxes and penalties so  
25 collected in the manner provided in this Section, and to  
26 determine all rights to credit memoranda arising on account of

1 the erroneous payment of a tax or penalty under this Section.  
2 In the administration of and compliance with this Section, the  
3 Department and persons who are subject to this Section shall  
4 (i) have the same rights, remedies, privileges, immunities,  
5 powers, and duties, (ii) be subject to the same conditions,  
6 restrictions, limitations, penalties, and definitions of  
7 terms, and (iii) employ the same modes of procedure as are  
8 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,  
9 1n, 2, 2-5, 2-5.5, 2-10 (in respect to all provisions contained  
10 in those Sections other than the State rate of tax), 2-12, 2-15  
11 through 2-70, 2a, 2b, 2c, 3 (except provisions relating to  
12 transaction returns and quarter monthly payments), 4, 5, 5a,  
13 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,  
14 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation  
15 Tax Act and the Uniform Penalty and Interest Act as if those  
16 provisions were set forth in this Section.

17 Persons subject to any tax imposed under the authority  
18 granted in this Section may reimburse themselves for their  
19 sellers' tax liability by separately stating the tax as an  
20 additional charge, which charge may be stated in combination,  
21 in a single amount, with State tax which sellers are required  
22 to collect under the Use Tax Act, pursuant to such bracketed  
23 schedules as the Department may prescribe.

24 Whenever the Department determines that a refund should be  
25 made under this Section to a claimant instead of issuing a  
26 credit memorandum, the Department shall notify the State

1 Comptroller, who shall cause the order to be drawn for the  
2 amount specified and to the person named in the notification  
3 from the Department. The refund shall be paid by the State  
4 Treasurer out of the State Metro-East Park and Recreation  
5 District Fund.

6 (b) If a tax has been imposed under subsection (a), a  
7 service occupation tax shall also be imposed at the same rate  
8 upon all persons engaged, in the District, in the business of  
9 making sales of service, who, as an incident to making those  
10 sales of service, transfer tangible personal property within  
11 the District as an incident to a sale of service. This tax may  
12 not be imposed on sales of food for human consumption that is  
13 to be consumed off the premises where it is sold (other than  
14 alcoholic beverages, soft drinks, and food prepared for  
15 immediate consumption) and prescription and non-prescription  
16 medicines, drugs, medical appliances, and insulin, urine  
17 testing materials, syringes, and needles used by diabetics. The  
18 tax imposed under this subsection and all civil penalties that  
19 may be assessed as an incident thereof shall be collected and  
20 enforced by the Department of Revenue. The Department has full  
21 power to administer and enforce this subsection; to collect all  
22 taxes and penalties due hereunder; to dispose of taxes and  
23 penalties so collected in the manner hereinafter provided; and  
24 to determine all rights to credit memoranda arising on account  
25 of the erroneous payment of tax or penalty hereunder. In the  
26 administration of, and compliance with this subsection, the

1 Department and persons who are subject to this paragraph shall  
2 (i) have the same rights, remedies, privileges, immunities,  
3 powers, and duties, (ii) be subject to the same conditions,  
4 restrictions, limitations, penalties, exclusions, exemptions,  
5 and definitions of terms, and (iii) employ the same modes of  
6 procedure as are prescribed in Sections 2 (except that the  
7 reference to State in the definition of supplier maintaining a  
8 place of business in this State shall mean the District), 2a,  
9 2b, 2c, 3 through 3-50 (in respect to all provisions therein  
10 other than the State rate of tax), 4 (except that the reference  
11 to the State shall be to the District), 5, 7, 8 (except that  
12 the jurisdiction to which the tax shall be a debt to the extent  
13 indicated in that Section 8 shall be the District), 9 (except  
14 as to the disposition of taxes and penalties collected), 10,  
15 11, 12 (except the reference therein to Section 2b of the  
16 Retailers' Occupation Tax Act), 13 (except that any reference  
17 to the State shall mean the District), Sections 15, 16, 17, 18,  
18 19 and 20 of the Service Occupation Tax Act and the Uniform  
19 Penalty and Interest Act, as fully as if those provisions were  
20 set forth herein.

21 Persons subject to any tax imposed under the authority  
22 granted in this subsection may reimburse themselves for their  
23 serviceman's tax liability by separately stating the tax as an  
24 additional charge, which charge may be stated in combination,  
25 in a single amount, with State tax that servicemen are  
26 authorized to collect under the Service Use Tax Act, in

1 accordance with such bracket schedules as the Department may  
2 prescribe.

3 Whenever the Department determines that a refund should be  
4 made under this subsection to a claimant instead of issuing a  
5 credit memorandum, the Department shall notify the State  
6 Comptroller, who shall cause the warrant to be drawn for the  
7 amount specified, and to the person named, in the notification  
8 from the Department. The refund shall be paid by the State  
9 Treasurer out of the State Metro-East Park and Recreation  
10 District Fund.

11 Nothing in this subsection shall be construed to authorize  
12 the board to impose a tax upon the privilege of engaging in any  
13 business which under the Constitution of the United States may  
14 not be made the subject of taxation by the State.

15 (c) The Department shall immediately pay over to the State  
16 Treasurer, ex officio, as trustee, all taxes and penalties  
17 collected under this Section to be deposited into the State  
18 Metro-East Park and Recreation District Fund, which shall be an  
19 unappropriated trust fund held outside of the State treasury.

20 As soon as possible after the first day of each month,  
21 beginning January 1, 2011, upon certification of the Department  
22 of Revenue, the Comptroller shall order transferred, and the  
23 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
24 local sales tax increment, as defined in the Innovation  
25 Development and Economy Act, collected under this Section  
26 during the second preceding calendar month for sales within a

1 STAR bond district. The Department shall make this  
2 certification only if the Metro East Park and Recreation  
3 District imposes a tax on real property as provided in the  
4 definition of "local sales taxes" under the Innovation  
5 Development and Economy Act.

6 After the monthly transfer to the STAR Bonds Revenue Fund,  
7 on or before the 25th day of each calendar month, the  
8 Department shall prepare and certify to the Comptroller the  
9 disbursement of stated sums of money pursuant to Section 35 of  
10 this Act to the District from which retailers have paid taxes  
11 or penalties to the Department during the second preceding  
12 calendar month. The amount to be paid to the District shall be  
13 the amount (not including credit memoranda) collected under  
14 this Section during the second preceding calendar month by the  
15 Department plus an amount the Department determines is  
16 necessary to offset any amounts that were erroneously paid to a  
17 different taxing body, and not including (i) an amount equal to  
18 the amount of refunds made during the second preceding calendar  
19 month by the Department on behalf of the District, (ii) any  
20 amount that the Department determines is necessary to offset  
21 any amounts that were payable to a different taxing body but  
22 were erroneously paid to the District, ~~and~~ (iii) any amounts  
23 that are transferred to the STAR Bonds Revenue Fund, and (iv)  
24 2% of the remainder, which the Department shall transfer into  
25 the Tax Compliance and Administration Fund. The Department, at  
26 the time of each monthly disbursement to the District, shall

1 prepare and certify to the State Comptroller the amount to be  
2 transferred into the Tax Compliance and Administration Fund  
3 under this subsection. Within 10 days after receipt by the  
4 Comptroller of the disbursement certification to the District  
5 and the Tax Compliance and Administration Fund provided for in  
6 this Section to be given to the Comptroller by the Department,  
7 the Comptroller shall cause the orders to be drawn for the  
8 respective amounts in accordance with directions contained in  
9 the certification.

10 (d) For the purpose of determining whether a tax authorized  
11 under this Section is applicable, a retail sale by a producer  
12 of coal or another mineral mined in Illinois is a sale at  
13 retail at the place where the coal or other mineral mined in  
14 Illinois is extracted from the earth. This paragraph does not  
15 apply to coal or another mineral when it is delivered or  
16 shipped by the seller to the purchaser at a point outside  
17 Illinois so that the sale is exempt under the United States  
18 Constitution as a sale in interstate or foreign commerce.

19 (e) Nothing in this Section shall be construed to authorize  
20 the board to impose a tax upon the privilege of engaging in any  
21 business that under the Constitution of the United States may  
22 not be made the subject of taxation by this State.

23 (f) An ordinance imposing a tax under this Section or an  
24 ordinance extending the imposition of a tax to an additional  
25 county or counties shall be certified by the board and filed  
26 with the Department of Revenue either (i) on or before the



1 first day of April, whereupon the Department shall proceed to  
2 administer and enforce the tax as of the first day of July next  
3 following the filing; or (ii) on or before the first day of  
4 October, whereupon the Department shall proceed to administer  
5 and enforce the tax as of the first day of January next  
6 following the filing.

7 (g) When certifying the amount of a monthly disbursement to  
8 the District under this Section, the Department shall increase  
9 or decrease the amounts by an amount necessary to offset any  
10 misallocation of previous disbursements. The offset amount  
11 shall be the amount erroneously disbursed within the previous 6  
12 months from the time a misallocation is discovered.

13 (Source: P.A. 98-1098, eff. 8-26-14; 99-217, eff. 7-31-15.)

14 Section 50-35. The Local Mass Transit District Act is  
15 amended by changing Section 5.01 as follows:

16 (70 ILCS 3610/5.01) (from Ch. 111 2/3, par. 355.01)

17 Sec. 5.01. Metro East Mass Transit District; use and  
18 occupation taxes.

19 (a) The Board of Trustees of any Metro East Mass Transit  
20 District may, by ordinance adopted with the concurrence of  
21 two-thirds of the then trustees, impose throughout the District  
22 any or all of the taxes and fees provided in this Section. All  
23 taxes and fees imposed under this Section shall be used only  
24 for public mass transportation systems, and the amount used to

1 provide mass transit service to unserved areas of the District  
2 shall be in the same proportion to the total proceeds as the  
3 number of persons residing in the unserved areas is to the  
4 total population of the District. Except as otherwise provided  
5 in this Act, taxes imposed under this Section and civil  
6 penalties imposed incident thereto shall be collected and  
7 enforced by the State Department of Revenue. The Department  
8 shall have the power to administer and enforce the taxes and to  
9 determine all rights for refunds for erroneous payments of the  
10 taxes.

11 (b) The Board may impose a Metro East Mass Transit District  
12 Retailers' Occupation Tax upon all persons engaged in the  
13 business of selling tangible personal property at retail in the  
14 district at a rate of 1/4 of 1%, or as authorized under  
15 subsection (d-5) of this Section, of the gross receipts from  
16 the sales made in the course of such business within the  
17 district. The tax imposed under this Section and all civil  
18 penalties that may be assessed as an incident thereof shall be  
19 collected and enforced by the State Department of Revenue. The  
20 Department shall have full power to administer and enforce this  
21 Section; to collect all taxes and penalties so collected in the  
22 manner hereinafter provided; and to determine all rights to  
23 credit memoranda arising on account of the erroneous payment of  
24 tax or penalty hereunder. In the administration of, and  
25 compliance with, this Section, the Department and persons who  
26 are subject to this Section shall have the same rights,

1 remedies, privileges, immunities, powers and duties, and be  
2 subject to the same conditions, restrictions, limitations,  
3 penalties, exclusions, exemptions and definitions of terms and  
4 employ the same modes of procedure, as are prescribed in  
5 Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65  
6 (in respect to all provisions therein other than the State rate  
7 of tax), 2c, 3 (except as to the disposition of taxes and  
8 penalties collected), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j,  
9 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12, 13, and 14 of  
10 the Retailers' Occupation Tax Act and Section 3-7 of the  
11 Uniform Penalty and Interest Act, as fully as if those  
12 provisions were set forth herein.

13 Persons subject to any tax imposed under the Section may  
14 reimburse themselves for their seller's tax liability  
15 hereunder by separately stating the tax as an additional  
16 charge, which charge may be stated in combination, in a single  
17 amount, with State taxes that sellers are required to collect  
18 under the Use Tax Act, in accordance with such bracket  
19 schedules as the Department may prescribe.

20 Whenever the Department determines that a refund should be  
21 made under this Section to a claimant instead of issuing a  
22 credit memorandum, the Department shall notify the State  
23 Comptroller, who shall cause the warrant to be drawn for the  
24 amount specified, and to the person named, in the notification  
25 from the Department. The refund shall be paid by the State  
26 Treasurer out of the Metro East Mass Transit District tax fund

1 established under paragraph (h) of this Section.

2 If a tax is imposed under this subsection (b), a tax shall  
3 also be imposed under subsections (c) and (d) of this Section.

4 For the purpose of determining whether a tax authorized  
5 under this Section is applicable, a retail sale, by a producer  
6 of coal or other mineral mined in Illinois, is a sale at retail  
7 at the place where the coal or other mineral mined in Illinois  
8 is extracted from the earth. This paragraph does not apply to  
9 coal or other mineral when it is delivered or shipped by the  
10 seller to the purchaser at a point outside Illinois so that the  
11 sale is exempt under the Federal Constitution as a sale in  
12 interstate or foreign commerce.

13 No tax shall be imposed or collected under this subsection  
14 on the sale of a motor vehicle in this State to a resident of  
15 another state if that motor vehicle will not be titled in this  
16 State.

17 Nothing in this Section shall be construed to authorize the  
18 Metro East Mass Transit District to impose a tax upon the  
19 privilege of engaging in any business which under the  
20 Constitution of the United States may not be made the subject  
21 of taxation by this State.

22 (c) If a tax has been imposed under subsection (b), a Metro  
23 East Mass Transit District Service Occupation Tax shall also be  
24 imposed upon all persons engaged, in the district, in the  
25 business of making sales of service, who, as an incident to  
26 making those sales of service, transfer tangible personal

1 property within the District, either in the form of tangible  
2 personal property or in the form of real estate as an incident  
3 to a sale of service. The tax rate shall be 1/4%, or as  
4 authorized under subsection (d-5) of this Section, of the  
5 selling price of tangible personal property so transferred  
6 within the district. The tax imposed under this paragraph and  
7 all civil penalties that may be assessed as an incident thereof  
8 shall be collected and enforced by the State Department of  
9 Revenue. The Department shall have full power to administer and  
10 enforce this paragraph; to collect all taxes and penalties due  
11 hereunder; to dispose of taxes and penalties so collected in  
12 the manner hereinafter provided; and to determine all rights to  
13 credit memoranda arising on account of the erroneous payment of  
14 tax or penalty hereunder. In the administration of, and  
15 compliance with this paragraph, the Department and persons who  
16 are subject to this paragraph shall have the same rights,  
17 remedies, privileges, immunities, powers and duties, and be  
18 subject to the same conditions, restrictions, limitations,  
19 penalties, exclusions, exemptions and definitions of terms and  
20 employ the same modes of procedure as are prescribed in  
21 Sections 1a-1, 2 (except that the reference to State in the  
22 definition of supplier maintaining a place of business in this  
23 State shall mean the Authority), 2a, 3 through 3-50 (in respect  
24 to all provisions therein other than the State rate of tax), 4  
25 (except that the reference to the State shall be to the  
26 Authority), 5, 7, 8 (except that the jurisdiction to which the

1 tax shall be a debt to the extent indicated in that Section 8  
2 shall be the District), 9 (except as to the disposition of  
3 taxes and penalties collected, and except that the returned  
4 merchandise credit for this tax may not be taken against any  
5 State tax), 10, 11, 12 (except the reference therein to Section  
6 2b of the Retailers' Occupation Tax Act), 13 (except that any  
7 reference to the State shall mean the District), the first  
8 paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service  
9 Occupation Tax Act and Section 3-7 of the Uniform Penalty and  
10 Interest Act, as fully as if those provisions were set forth  
11 herein.

12 Persons subject to any tax imposed under the authority  
13 granted in this paragraph may reimburse themselves for their  
14 serviceman's tax liability hereunder by separately stating the  
15 tax as an additional charge, which charge may be stated in  
16 combination, in a single amount, with State tax that servicemen  
17 are authorized to collect under the Service Use Tax Act, in  
18 accordance with such bracket schedules as the Department may  
19 prescribe.

20 Whenever the Department determines that a refund should be  
21 made under this paragraph to a claimant instead of issuing a  
22 credit memorandum, the Department shall notify the State  
23 Comptroller, who shall cause the warrant to be drawn for the  
24 amount specified, and to the person named, in the notification  
25 from the Department. The refund shall be paid by the State  
26 Treasurer out of the Metro East Mass Transit District tax fund

1 established under paragraph (h) of this Section.

2 Nothing in this paragraph shall be construed to authorize  
3 the District to impose a tax upon the privilege of engaging in  
4 any business which under the Constitution of the United States  
5 may not be made the subject of taxation by the State.

6 (d) If a tax has been imposed under subsection (b), a Metro  
7 East Mass Transit District Use Tax shall also be imposed upon  
8 the privilege of using, in the district, any item of tangible  
9 personal property that is purchased outside the district at  
10 retail from a retailer, and that is titled or registered with  
11 an agency of this State's government, at a rate of 1/4%, or as  
12 authorized under subsection (d-5) of this Section, of the  
13 selling price of the tangible personal property within the  
14 District, as "selling price" is defined in the Use Tax Act. The  
15 tax shall be collected from persons whose Illinois address for  
16 titling or registration purposes is given as being in the  
17 District. The tax shall be collected by the Department of  
18 Revenue for the Metro East Mass Transit District. The tax must  
19 be paid to the State, or an exemption determination must be  
20 obtained from the Department of Revenue, before the title or  
21 certificate of registration for the property may be issued. The  
22 tax or proof of exemption may be transmitted to the Department  
23 by way of the State agency with which, or the State officer  
24 with whom, the tangible personal property must be titled or  
25 registered if the Department and the State agency or State  
26 officer determine that this procedure will expedite the

1 processing of applications for title or registration.

2 The Department shall have full power to administer and  
3 enforce this paragraph; to collect all taxes, penalties and  
4 interest due hereunder; to dispose of taxes, penalties and  
5 interest so collected in the manner hereinafter provided; and  
6 to determine all rights to credit memoranda or refunds arising  
7 on account of the erroneous payment of tax, penalty or interest  
8 hereunder. In the administration of, and compliance with, this  
9 paragraph, the Department and persons who are subject to this  
10 paragraph shall have the same rights, remedies, privileges,  
11 immunities, powers and duties, and be subject to the same  
12 conditions, restrictions, limitations, penalties, exclusions,  
13 exemptions and definitions of terms and employ the same modes  
14 of procedure, as are prescribed in Sections 2 (except the  
15 definition of "retailer maintaining a place of business in this  
16 State"), 3 through 3-80 (except provisions pertaining to the  
17 State rate of tax, and except provisions concerning collection  
18 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,  
19 19 (except the portions pertaining to claims by retailers and  
20 except the last paragraph concerning refunds), 20, 21 and 22 of  
21 the Use Tax Act and Section 3-7 of the Uniform Penalty and  
22 Interest Act, that are not inconsistent with this paragraph, as  
23 fully as if those provisions were set forth herein.

24 Whenever the Department determines that a refund should be  
25 made under this paragraph to a claimant instead of issuing a  
26 credit memorandum, the Department shall notify the State



1 Comptroller, who shall cause the order to be drawn for the  
2 amount specified, and to the person named, in the notification  
3 from the Department. The refund shall be paid by the State  
4 Treasurer out of the Metro East Mass Transit District tax fund  
5 established under paragraph (h) of this Section.

6 (d-5) (A) The county board of any county participating in  
7 the Metro East Mass Transit District may authorize, by  
8 ordinance, a referendum on the question of whether the tax  
9 rates for the Metro East Mass Transit District Retailers'  
10 Occupation Tax, the Metro East Mass Transit District Service  
11 Occupation Tax, and the Metro East Mass Transit District Use  
12 Tax for the District should be increased from 0.25% to 0.75%.  
13 Upon adopting the ordinance, the county board shall certify the  
14 proposition to the proper election officials who shall submit  
15 the proposition to the voters of the District at the next  
16 election, in accordance with the general election law.

17 The proposition shall be in substantially the following  
18 form:

19 Shall the tax rates for the Metro East Mass Transit  
20 District Retailers' Occupation Tax, the Metro East Mass  
21 Transit District Service Occupation Tax, and the Metro East  
22 Mass Transit District Use Tax be increased from 0.25% to  
23 0.75%?

24 (B) Two thousand five hundred electors of any Metro East  
25 Mass Transit District may petition the Chief Judge of the  
26 Circuit Court, or any judge of that Circuit designated by the

1 Chief Judge, in which that District is located to cause to be  
2 submitted to a vote of the electors the question whether the  
3 tax rates for the Metro East Mass Transit District Retailers'  
4 Occupation Tax, the Metro East Mass Transit District Service  
5 Occupation Tax, and the Metro East Mass Transit District Use  
6 Tax for the District should be increased from 0.25% to 0.75%.

7 Upon submission of such petition the court shall set a date  
8 not less than 10 nor more than 30 days thereafter for a hearing  
9 on the sufficiency thereof. Notice of the filing of such  
10 petition and of such date shall be given in writing to the  
11 District and the County Clerk at least 7 days before the date  
12 of such hearing.

13 If such petition is found sufficient, the court shall enter  
14 an order to submit that proposition at the next election, in  
15 accordance with general election law.

16 The form of the petition shall be in substantially the  
17 following form: To the Circuit Court of the County of (name of  
18 county):

19 We, the undersigned electors of the (name of transit  
20 district), respectfully petition your honor to submit to a  
21 vote of the electors of (name of transit district) the  
22 following proposition:

23 Shall the tax rates for the Metro East Mass Transit  
24 District Retailers' Occupation Tax, the Metro East Mass  
25 Transit District Service Occupation Tax, and the Metro East  
26 Mass Transit District Use Tax be increased from 0.25% to

1           0.75%?

2                   Name                                   Address, with Street and Number.

3           .....

4           .....

5           (C) The votes shall be recorded as "YES" or "NO". If a  
6 majority of all votes cast on the proposition are for the  
7 increase in the tax rates, the Metro East Mass Transit District  
8 shall begin imposing the increased rates in the District, and  
9 the Department of Revenue shall begin collecting the increased  
10 amounts, as provided under this Section. An ordinance imposing  
11 or discontinuing a tax hereunder or effecting a change in the  
12 rate thereof shall be adopted and a certified copy thereof  
13 filed with the Department on or before the first day of  
14 October, whereupon the Department shall proceed to administer  
15 and enforce this Section as of the first day of January next  
16 following the adoption and filing, or on or before the first  
17 day of April, whereupon the Department shall proceed to  
18 administer and enforce this Section as of the first day of July  
19 next following the adoption and filing.

20           (D) If the voters have approved a referendum under this  
21 subsection, before November 1, 1994, to increase the tax rate  
22 under this subsection, the Metro East Mass Transit District  
23 Board of Trustees may adopt by a majority vote an ordinance at  
24 any time before January 1, 1995 that excludes from the rate  
25 increase tangible personal property that is titled or  
26 registered with an agency of this State's government. The

1 ordinance excluding titled or registered tangible personal  
2 property from the rate increase must be filed with the  
3 Department at least 15 days before its effective date. At any  
4 time after adopting an ordinance excluding from the rate  
5 increase tangible personal property that is titled or  
6 registered with an agency of this State's government, the Metro  
7 East Mass Transit District Board of Trustees may adopt an  
8 ordinance applying the rate increase to that tangible personal  
9 property. The ordinance shall be adopted, and a certified copy  
10 of that ordinance shall be filed with the Department, on or  
11 before October 1, whereupon the Department shall proceed to  
12 administer and enforce the rate increase against tangible  
13 personal property titled or registered with an agency of this  
14 State's government as of the following January 1. After  
15 December 31, 1995, any reimposed rate increase in effect under  
16 this subsection shall no longer apply to tangible personal  
17 property titled or registered with an agency of this State's  
18 government. Beginning January 1, 1996, the Board of Trustees of  
19 any Metro East Mass Transit District may never reimpose a  
20 previously excluded tax rate increase on tangible personal  
21 property titled or registered with an agency of this State's  
22 government. After July 1, 2004, if the voters have approved a  
23 referendum under this subsection to increase the tax rate under  
24 this subsection, the Metro East Mass Transit District Board of  
25 Trustees may adopt by a majority vote an ordinance that  
26 excludes from the rate increase tangible personal property that

1 is titled or registered with an agency of this State's  
2 government. The ordinance excluding titled or registered  
3 tangible personal property from the rate increase shall be  
4 adopted, and a certified copy of that ordinance shall be filed  
5 with the Department on or before October 1, whereupon the  
6 Department shall administer and enforce this exclusion from the  
7 rate increase as of the following January 1, or on or before  
8 April 1, whereupon the Department shall administer and enforce  
9 this exclusion from the rate increase as of the following July  
10 1. The Board of Trustees of any Metro East Mass Transit  
11 District may never reimpose a previously excluded tax rate  
12 increase on tangible personal property titled or registered  
13 with an agency of this State's government.

14 (d-6) If the Board of Trustees of any Metro East Mass  
15 Transit District has imposed a rate increase under subsection  
16 (d-5) and filed an ordinance with the Department of Revenue  
17 excluding titled property from the higher rate, then that Board  
18 may, by ordinance adopted with the concurrence of two-thirds of  
19 the then trustees, impose throughout the District a fee. The  
20 fee on the excluded property shall not exceed \$20 per retail  
21 transaction or an amount equal to the amount of tax excluded,  
22 whichever is less, on tangible personal property that is titled  
23 or registered with an agency of this State's government.  
24 Beginning July 1, 2004, the fee shall apply only to titled  
25 property that is subject to either the Metro East Mass Transit  
26 District Retailers' Occupation Tax or the Metro East Mass

1 Transit District Service Occupation Tax. No fee shall be  
2 imposed or collected under this subsection on the sale of a  
3 motor vehicle in this State to a resident of another state if  
4 that motor vehicle will not be titled in this State.

5 (d-7) Until June 30, 2004, if a fee has been imposed under  
6 subsection (d-6), a fee shall also be imposed upon the  
7 privilege of using, in the district, any item of tangible  
8 personal property that is titled or registered with any agency  
9 of this State's government, in an amount equal to the amount of  
10 the fee imposed under subsection (d-6).

11 (d-7.1) Beginning July 1, 2004, any fee imposed by the  
12 Board of Trustees of any Metro East Mass Transit District under  
13 subsection (d-6) and all civil penalties that may be assessed  
14 as an incident of the fees shall be collected and enforced by  
15 the State Department of Revenue. Reference to "taxes" in this  
16 Section shall be construed to apply to the administration,  
17 payment, and remittance of all fees under this Section. For  
18 purposes of any fee imposed under subsection (d-6), 4% of the  
19 fee, penalty, and interest received by the Department in the  
20 first 12 months that the fee is collected and enforced by the  
21 Department and 2% of the fee, penalty, and interest following  
22 the first 12 months shall be deposited into the Tax Compliance  
23 and Administration Fund and shall be used by the Department,  
24 subject to appropriation, to cover the costs of the Department.  
25 No retailers' discount shall apply to any fee imposed under  
26 subsection (d-6).

1 (d-8) No item of titled property shall be subject to both  
2 the higher rate approved by referendum, as authorized under  
3 subsection (d-5), and any fee imposed under subsection (d-6) or  
4 (d-7).

5 (d-9) (Blank).

6 (d-10) (Blank).

7 (e) A certificate of registration issued by the State  
8 Department of Revenue to a retailer under the Retailers'  
9 Occupation Tax Act or under the Service Occupation Tax Act  
10 shall permit the registrant to engage in a business that is  
11 taxed under the tax imposed under paragraphs (b), (c) or (d) of  
12 this Section and no additional registration shall be required  
13 under the tax. A certificate issued under the Use Tax Act or  
14 the Service Use Tax Act shall be applicable with regard to any  
15 tax imposed under paragraph (c) of this Section.

16 (f) (Blank).

17 (g) Any ordinance imposing or discontinuing any tax under  
18 this Section shall be adopted and a certified copy thereof  
19 filed with the Department on or before June 1, whereupon the  
20 Department of Revenue shall proceed to administer and enforce  
21 this Section on behalf of the Metro East Mass Transit District  
22 as of September 1 next following such adoption and filing.  
23 Beginning January 1, 1992, an ordinance or resolution imposing  
24 or discontinuing the tax hereunder shall be adopted and a  
25 certified copy thereof filed with the Department on or before  
26 the first day of July, whereupon the Department shall proceed

1 to administer and enforce this Section as of the first day of  
2 October next following such adoption and filing. Beginning  
3 January 1, 1993, except as provided in subsection (d-5) of this  
4 Section, an ordinance or resolution imposing or discontinuing  
5 the tax hereunder shall be adopted and a certified copy thereof  
6 filed with the Department on or before the first day of  
7 October, whereupon the Department shall proceed to administer  
8 and enforce this Section as of the first day of January next  
9 following such adoption and filing, or, beginning January 1,  
10 2004, on or before the first day of April, whereupon the  
11 Department shall proceed to administer and enforce this Section  
12 as of the first day of July next following the adoption and  
13 filing.

14 (h) Except as provided in subsection (d-7.1), the State  
15 Department of Revenue shall, upon collecting any taxes as  
16 provided in this Section, pay the taxes over to the State  
17 Treasurer as trustee for the District. The taxes shall be held  
18 in a trust fund outside the State Treasury.

19 As soon as possible after the first day of each month,  
20 beginning January 1, 2011, upon certification of the Department  
21 of Revenue, the Comptroller shall order transferred, and the  
22 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
23 local sales tax increment, as defined in the Innovation  
24 Development and Economy Act, collected under this Section  
25 during the second preceding calendar month for sales within a  
26 STAR bond district. The Department shall make this



1 certification only if the local mass transit district imposes a  
2 tax on real property as provided in the definition of "local  
3 sales taxes" under the Innovation Development and Economy Act.

4 After the monthly transfer to the STAR Bonds Revenue Fund,  
5 on or before the 25th day of each calendar month, the State  
6 Department of Revenue shall prepare and certify to the  
7 Comptroller of the State of Illinois the amount to be paid to  
8 the District, which shall be the amount (not including credit  
9 memoranda) collected under this Section during the second  
10 preceding calendar month by the Department plus an amount the  
11 Department determines is necessary to offset any amounts that  
12 were erroneously paid to a different taxing body, and not  
13 including any amount equal to the amount of refunds made during  
14 the second preceding calendar month by the Department on behalf  
15 of the District, and not including any amount that the  
16 Department determines is necessary to offset any amounts that  
17 were payable to a different taxing body but were erroneously  
18 paid to the District, and less any amounts that are transferred  
19 to the STAR Bonds Revenue Fund, less 2% of the remainder, which  
20 the Department shall transfer into the Tax Compliance and  
21 Administration Fund. The Department, at the time of each  
22 monthly disbursement to the District, shall prepare and certify  
23 to the State Comptroller the amount to be transferred into the  
24 Tax Compliance and Administration Fund under this subsection.  
25 Within 10 days after receipt by the Comptroller of the  
26 certification of the amount to be paid to the District and the

1 Tax Compliance and Administration Fund, the Comptroller shall  
2 cause an order to be drawn for payment for the amount in  
3 accordance with the direction in the certification.

4 (Source: P.A. 98-298, eff. 8-9-13; 99-217, eff. 7-31-15.)

5 Section 50-40. The Regional Transportation Authority Act  
6 is amended by changing Sections 4.03 and 4.09 as follows:

7 (70 ILCS 3615/4.03) (from Ch. 111 2/3, par. 704.03)

8 Sec. 4.03. Taxes.

9 (a) In order to carry out any of the powers or purposes of  
10 the Authority, the Board may by ordinance adopted with the  
11 concurrence of 12 of the then Directors, impose throughout the  
12 metropolitan region any or all of the taxes provided in this  
13 Section. Except as otherwise provided in this Act, taxes  
14 imposed under this Section and civil penalties imposed incident  
15 thereto shall be collected and enforced by the State Department  
16 of Revenue. The Department shall have the power to administer  
17 and enforce the taxes and to determine all rights for refunds  
18 for erroneous payments of the taxes. Nothing in Public Act  
19 95-708 is intended to invalidate any taxes currently imposed by  
20 the Authority. The increased vote requirements to impose a tax  
21 shall only apply to actions taken after January 1, 2008 (the  
22 effective date of Public Act 95-708).

23 (b) The Board may impose a public transportation tax upon  
24 all persons engaged in the metropolitan region in the business

1 of selling at retail motor fuel for operation of motor vehicles  
2 upon public highways. The tax shall be at a rate not to exceed  
3 5% of the gross receipts from the sales of motor fuel in the  
4 course of the business. As used in this Act, the term "motor  
5 fuel" shall have the same meaning as in the Motor Fuel Tax Law.  
6 The Board may provide for details of the tax. The provisions of  
7 any tax shall conform, as closely as may be practicable, to the  
8 provisions of the Municipal Retailers Occupation Tax Act,  
9 including without limitation, conformity to penalties with  
10 respect to the tax imposed and as to the powers of the State  
11 Department of Revenue to promulgate and enforce rules and  
12 regulations relating to the administration and enforcement of  
13 the provisions of the tax imposed, except that reference in the  
14 Act to any municipality shall refer to the Authority and the  
15 tax shall be imposed only with regard to receipts from sales of  
16 motor fuel in the metropolitan region, at rates as limited by  
17 this Section.

18 (c) In connection with the tax imposed under paragraph (b)  
19 of this Section the Board may impose a tax upon the privilege  
20 of using in the metropolitan region motor fuel for the  
21 operation of a motor vehicle upon public highways, the tax to  
22 be at a rate not in excess of the rate of tax imposed under  
23 paragraph (b) of this Section. The Board may provide for  
24 details of the tax.

25 (d) The Board may impose a motor vehicle parking tax upon  
26 the privilege of parking motor vehicles at off-street parking

1 facilities in the metropolitan region at which a fee is  
2 charged, and may provide for reasonable classifications in and  
3 exemptions to the tax, for administration and enforcement  
4 thereof and for civil penalties and refunds thereunder and may  
5 provide criminal penalties thereunder, the maximum penalties  
6 not to exceed the maximum criminal penalties provided in the  
7 Retailers' Occupation Tax Act. The Authority may collect and  
8 enforce the tax itself or by contract with any unit of local  
9 government. The State Department of Revenue shall have no  
10 responsibility for the collection and enforcement unless the  
11 Department agrees with the Authority to undertake the  
12 collection and enforcement. As used in this paragraph, the term  
13 "parking facility" means a parking area or structure having  
14 parking spaces for more than 2 vehicles at which motor vehicles  
15 are permitted to park in return for an hourly, daily, or other  
16 periodic fee, whether publicly or privately owned, but does not  
17 include parking spaces on a public street, the use of which is  
18 regulated by parking meters.

19 (e) The Board may impose a Regional Transportation  
20 Authority Retailers' Occupation Tax upon all persons engaged in  
21 the business of selling tangible personal property at retail in  
22 the metropolitan region. In Cook County the tax rate shall be  
23 1.25% of the gross receipts from sales of food for human  
24 consumption that is to be consumed off the premises where it is  
25 sold (other than alcoholic beverages, soft drinks and food that  
26 has been prepared for immediate consumption) and prescription

1 and nonprescription medicines, drugs, medical appliances and  
2 insulin, urine testing materials, syringes and needles used by  
3 diabetics, and 1% of the gross receipts from other taxable  
4 sales made in the course of that business. In DuPage, Kane,  
5 Lake, McHenry, and Will Counties, the tax rate shall be 0.75%  
6 of the gross receipts from all taxable sales made in the course  
7 of that business. The tax imposed under this Section and all  
8 civil penalties that may be assessed as an incident thereof  
9 shall be collected and enforced by the State Department of  
10 Revenue. The Department shall have full power to administer and  
11 enforce this Section; to collect all taxes and penalties so  
12 collected in the manner hereinafter provided; and to determine  
13 all rights to credit memoranda arising on account of the  
14 erroneous payment of tax or penalty hereunder. In the  
15 administration of, and compliance with this Section, the  
16 Department and persons who are subject to this Section shall  
17 have the same rights, remedies, privileges, immunities, powers  
18 and duties, and be subject to the same conditions,  
19 restrictions, limitations, penalties, exclusions, exemptions  
20 and definitions of terms, and employ the same modes of  
21 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,  
22 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions  
23 therein other than the State rate of tax), 2c, 3 (except as to  
24 the disposition of taxes and penalties collected), 4, 5, 5a,  
25 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,  
26 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act

1 and Section 3-7 of the Uniform Penalty and Interest Act, as  
2 fully as if those provisions were set forth herein.

3 Persons subject to any tax imposed under the authority  
4 granted in this Section may reimburse themselves for their  
5 seller's tax liability hereunder by separately stating the tax  
6 as an additional charge, which charge may be stated in  
7 combination in a single amount with State taxes that sellers  
8 are required to collect under the Use Tax Act, under any  
9 bracket schedules the Department may prescribe.

10 Whenever the Department determines that a refund should be  
11 made under this Section to a claimant instead of issuing a  
12 credit memorandum, the Department shall notify the State  
13 Comptroller, who shall cause the warrant to be drawn for the  
14 amount specified, and to the person named, in the notification  
15 from the Department. The refund shall be paid by the State  
16 Treasurer out of the Regional Transportation Authority tax fund  
17 established under paragraph (n) of this Section.

18 If a tax is imposed under this subsection (e), a tax shall  
19 also be imposed under subsections (f) and (g) of this Section.

20 For the purpose of determining whether a tax authorized  
21 under this Section is applicable, a retail sale by a producer  
22 of coal or other mineral mined in Illinois, is a sale at retail  
23 at the place where the coal or other mineral mined in Illinois  
24 is extracted from the earth. This paragraph does not apply to  
25 coal or other mineral when it is delivered or shipped by the  
26 seller to the purchaser at a point outside Illinois so that the

1 sale is exempt under the Federal Constitution as a sale in  
2 interstate or foreign commerce.

3 No tax shall be imposed or collected under this subsection  
4 on the sale of a motor vehicle in this State to a resident of  
5 another state if that motor vehicle will not be titled in this  
6 State.

7 Nothing in this Section shall be construed to authorize the  
8 Regional Transportation Authority to impose a tax upon the  
9 privilege of engaging in any business that under the  
10 Constitution of the United States may not be made the subject  
11 of taxation by this State.

12 (f) If a tax has been imposed under paragraph (e), a  
13 Regional Transportation Authority Service Occupation Tax shall  
14 also be imposed upon all persons engaged, in the metropolitan  
15 region in the business of making sales of service, who as an  
16 incident to making the sales of service, transfer tangible  
17 personal property within the metropolitan region, either in the  
18 form of tangible personal property or in the form of real  
19 estate as an incident to a sale of service. In Cook County, the  
20 tax rate shall be: (1) 1.25% of the serviceman's cost price of  
21 food prepared for immediate consumption and transferred  
22 incident to a sale of service subject to the service occupation  
23 tax by an entity licensed under the Hospital Licensing Act, the  
24 Nursing Home Care Act, the Specialized Mental Health  
25 Rehabilitation Act of 2013, the ID/DD Community Care Act, or  
26 the MC/DD Act that is located in the metropolitan region; (2)

1 1.25% of the selling price of food for human consumption that  
2 is to be consumed off the premises where it is sold (other than  
3 alcoholic beverages, soft drinks and food that has been  
4 prepared for immediate consumption) and prescription and  
5 nonprescription medicines, drugs, medical appliances and  
6 insulin, urine testing materials, syringes and needles used by  
7 diabetics; and (3) 1% of the selling price from other taxable  
8 sales of tangible personal property transferred. In DuPage,  
9 Kane, Lake, McHenry and Will Counties the rate shall be 0.75%  
10 of the selling price of all tangible personal property  
11 transferred.

12 The tax imposed under this paragraph and all civil  
13 penalties that may be assessed as an incident thereof shall be  
14 collected and enforced by the State Department of Revenue. The  
15 Department shall have full power to administer and enforce this  
16 paragraph; to collect all taxes and penalties due hereunder; to  
17 dispose of taxes and penalties collected in the manner  
18 hereinafter provided; and to determine all rights to credit  
19 memoranda arising on account of the erroneous payment of tax or  
20 penalty hereunder. In the administration of and compliance with  
21 this paragraph, the Department and persons who are subject to  
22 this paragraph shall have the same rights, remedies,  
23 privileges, immunities, powers and duties, and be subject to  
24 the same conditions, restrictions, limitations, penalties,  
25 exclusions, exemptions and definitions of terms, and employ the  
26 same modes of procedure, as are prescribed in Sections 1a-1, 2,



1 2a, 3 through 3-50 (in respect to all provisions therein other  
2 than the State rate of tax), 4 (except that the reference to  
3 the State shall be to the Authority), 5, 7, 8 (except that the  
4 jurisdiction to which the tax shall be a debt to the extent  
5 indicated in that Section 8 shall be the Authority), 9 (except  
6 as to the disposition of taxes and penalties collected, and  
7 except that the returned merchandise credit for this tax may  
8 not be taken against any State tax), 10, 11, 12 (except the  
9 reference therein to Section 2b of the Retailers' Occupation  
10 Tax Act), 13 (except that any reference to the State shall mean  
11 the Authority), the first paragraph of Section 15, 16, 17, 18,  
12 19 and 20 of the Service Occupation Tax Act and Section 3-7 of  
13 the Uniform Penalty and Interest Act, as fully as if those  
14 provisions were set forth herein.

15 Persons subject to any tax imposed under the authority  
16 granted in this paragraph may reimburse themselves for their  
17 serviceman's tax liability hereunder by separately stating the  
18 tax as an additional charge, that charge may be stated in  
19 combination in a single amount with State tax that servicemen  
20 are authorized to collect under the Service Use Tax Act, under  
21 any bracket schedules the Department may prescribe.

22 Whenever the Department determines that a refund should be  
23 made under this paragraph to a claimant instead of issuing a  
24 credit memorandum, the Department shall notify the State  
25 Comptroller, who shall cause the warrant to be drawn for the  
26 amount specified, and to the person named in the notification

1 from the Department. The refund shall be paid by the State  
2 Treasurer out of the Regional Transportation Authority tax fund  
3 established under paragraph (n) of this Section.

4 Nothing in this paragraph shall be construed to authorize  
5 the Authority to impose a tax upon the privilege of engaging in  
6 any business that under the Constitution of the United States  
7 may not be made the subject of taxation by the State.

8 (g) If a tax has been imposed under paragraph (e), a tax  
9 shall also be imposed upon the privilege of using in the  
10 metropolitan region, any item of tangible personal property  
11 that is purchased outside the metropolitan region at retail  
12 from a retailer, and that is titled or registered with an  
13 agency of this State's government. In Cook County the tax rate  
14 shall be 1% of the selling price of the tangible personal  
15 property, as "selling price" is defined in the Use Tax Act. In  
16 DuPage, Kane, Lake, McHenry and Will counties the tax rate  
17 shall be 0.75% of the selling price of the tangible personal  
18 property, as "selling price" is defined in the Use Tax Act. The  
19 tax shall be collected from persons whose Illinois address for  
20 titling or registration purposes is given as being in the  
21 metropolitan region. The tax shall be collected by the  
22 Department of Revenue for the Regional Transportation  
23 Authority. The tax must be paid to the State, or an exemption  
24 determination must be obtained from the Department of Revenue,  
25 before the title or certificate of registration for the  
26 property may be issued. The tax or proof of exemption may be

1 transmitted to the Department by way of the State agency with  
2 which, or the State officer with whom, the tangible personal  
3 property must be titled or registered if the Department and the  
4 State agency or State officer determine that this procedure  
5 will expedite the processing of applications for title or  
6 registration.

7 The Department shall have full power to administer and  
8 enforce this paragraph; to collect all taxes, penalties and  
9 interest due hereunder; to dispose of taxes, penalties and  
10 interest collected in the manner hereinafter provided; and to  
11 determine all rights to credit memoranda or refunds arising on  
12 account of the erroneous payment of tax, penalty or interest  
13 hereunder. In the administration of and compliance with this  
14 paragraph, the Department and persons who are subject to this  
15 paragraph shall have the same rights, remedies, privileges,  
16 immunities, powers and duties, and be subject to the same  
17 conditions, restrictions, limitations, penalties, exclusions,  
18 exemptions and definitions of terms and employ the same modes  
19 of procedure, as are prescribed in Sections 2 (except the  
20 definition of "retailer maintaining a place of business in this  
21 State"), 3 through 3-80 (except provisions pertaining to the  
22 State rate of tax, and except provisions concerning collection  
23 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,  
24 19 (except the portions pertaining to claims by retailers and  
25 except the last paragraph concerning refunds), 20, 21 and 22 of  
26 the Use Tax Act, and are not inconsistent with this paragraph,

1 as fully as if those provisions were set forth herein.

2 Whenever the Department determines that a refund should be  
3 made under this paragraph to a claimant instead of issuing a  
4 credit memorandum, the Department shall notify the State  
5 Comptroller, who shall cause the order to be drawn for the  
6 amount specified, and to the person named in the notification  
7 from the Department. The refund shall be paid by the State  
8 Treasurer out of the Regional Transportation Authority tax fund  
9 established under paragraph (n) of this Section.

10 (h) The Authority may impose a replacement vehicle tax of  
11 \$50 on any passenger car as defined in Section 1-157 of the  
12 Illinois Vehicle Code purchased within the metropolitan region  
13 by or on behalf of an insurance company to replace a passenger  
14 car of an insured person in settlement of a total loss claim.  
15 The tax imposed may not become effective before the first day  
16 of the month following the passage of the ordinance imposing  
17 the tax and receipt of a certified copy of the ordinance by the  
18 Department of Revenue. The Department of Revenue shall collect  
19 the tax for the Authority in accordance with Sections 3-2002  
20 and 3-2003 of the Illinois Vehicle Code.

21 The Department shall immediately pay over to the State  
22 Treasurer, ex officio, as trustee, all taxes collected  
23 hereunder.

24 As soon as possible after the first day of each month,  
25 beginning January 1, 2011, upon certification of the Department  
26 of Revenue, the Comptroller shall order transferred, and the

1 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
2 local sales tax increment, as defined in the Innovation  
3 Development and Economy Act, collected under this Section  
4 during the second preceding calendar month for sales within a  
5 STAR bond district.

6 After the monthly transfer to the STAR Bonds Revenue Fund,  
7 on or before the 25th day of each calendar month, the  
8 Department shall prepare and certify to the Comptroller the  
9 disbursement of stated sums of money to the Authority. The  
10 amount to be paid to the Authority shall be the amount  
11 collected hereunder during the second preceding calendar month  
12 by the Department, less any amount determined by the Department  
13 to be necessary for the payment of refunds, and less any  
14 amounts that are transferred to the STAR Bonds Revenue Fund.  
15 Within 10 days after receipt by the Comptroller of the  
16 disbursement certification to the Authority provided for in  
17 this Section to be given to the Comptroller by the Department,  
18 the Comptroller shall cause the orders to be drawn for that  
19 amount in accordance with the directions contained in the  
20 certification.

21 (i) The Board may not impose any other taxes except as it  
22 may from time to time be authorized by law to impose.

23 (j) A certificate of registration issued by the State  
24 Department of Revenue to a retailer under the Retailers'  
25 Occupation Tax Act or under the Service Occupation Tax Act  
26 shall permit the registrant to engage in a business that is

1 taxed under the tax imposed under paragraphs (b), (e), (f) or  
2 (g) of this Section and no additional registration shall be  
3 required under the tax. A certificate issued under the Use Tax  
4 Act or the Service Use Tax Act shall be applicable with regard  
5 to any tax imposed under paragraph (c) of this Section.

6 (k) The provisions of any tax imposed under paragraph (c)  
7 of this Section shall conform as closely as may be practicable  
8 to the provisions of the Use Tax Act, including without  
9 limitation conformity as to penalties with respect to the tax  
10 imposed and as to the powers of the State Department of Revenue  
11 to promulgate and enforce rules and regulations relating to the  
12 administration and enforcement of the provisions of the tax  
13 imposed. The taxes shall be imposed only on use within the  
14 metropolitan region and at rates as provided in the paragraph.

15 (l) The Board in imposing any tax as provided in paragraphs  
16 (b) and (c) of this Section, shall, after seeking the advice of  
17 the State Department of Revenue, provide means for retailers,  
18 users or purchasers of motor fuel for purposes other than those  
19 with regard to which the taxes may be imposed as provided in  
20 those paragraphs to receive refunds of taxes improperly paid,  
21 which provisions may be at variance with the refund provisions  
22 as applicable under the Municipal Retailers Occupation Tax Act.  
23 The State Department of Revenue may provide for certificates of  
24 registration for users or purchasers of motor fuel for purposes  
25 other than those with regard to which taxes may be imposed as  
26 provided in paragraphs (b) and (c) of this Section to

1 facilitate the reporting and nontaxability of the exempt sales  
2 or uses.

3 (m) Any ordinance imposing or discontinuing any tax under  
4 this Section shall be adopted and a certified copy thereof  
5 filed with the Department on or before June 1, whereupon the  
6 Department of Revenue shall proceed to administer and enforce  
7 this Section on behalf of the Regional Transportation Authority  
8 as of September 1 next following such adoption and filing.  
9 Beginning January 1, 1992, an ordinance or resolution imposing  
10 or discontinuing the tax hereunder shall be adopted and a  
11 certified copy thereof filed with the Department on or before  
12 the first day of July, whereupon the Department shall proceed  
13 to administer and enforce this Section as of the first day of  
14 October next following such adoption and filing. Beginning  
15 January 1, 1993, an ordinance or resolution imposing,  
16 increasing, decreasing, or discontinuing the tax hereunder  
17 shall be adopted and a certified copy thereof filed with the  
18 Department, whereupon the Department shall proceed to  
19 administer and enforce this Section as of the first day of the  
20 first month to occur not less than 60 days following such  
21 adoption and filing. Any ordinance or resolution of the  
22 Authority imposing a tax under this Section and in effect on  
23 August 1, 2007 shall remain in full force and effect and shall  
24 be administered by the Department of Revenue under the terms  
25 and conditions and rates of tax established by such ordinance  
26 or resolution until the Department begins administering and

1 enforcing an increased tax under this Section as authorized by  
2 Public Act 95-708. The tax rates authorized by Public Act  
3 95-708 are effective only if imposed by ordinance of the  
4 Authority.

5 (n) The State Department of Revenue shall, upon collecting  
6 any taxes as provided in this Section, pay the taxes over to  
7 the State Treasurer as trustee for the Authority. The taxes  
8 shall be held in a trust fund outside the State Treasury. On or  
9 before the 25th day of each calendar month, the State  
10 Department of Revenue shall prepare and certify to the  
11 Comptroller of the State of Illinois and to the Authority (i)  
12 the amount of taxes collected in each County other than Cook  
13 County in the metropolitan region, (ii) the amount of taxes  
14 collected within the City of Chicago, and (iii) the amount  
15 collected in that portion of Cook County outside of Chicago,  
16 each amount less the amount necessary for the payment of  
17 refunds to taxpayers located in those areas described in items  
18 (i), (ii), and (iii), and less 2% of the remainder, which shall  
19 be transferred from the trust fund into the Tax Compliance and  
20 Administration Fund. The Department, at the time of each  
21 monthly disbursement to the Authority, shall prepare and  
22 certify to the State Comptroller the amount to be transferred  
23 into the Tax Compliance and Administration Fund under this  
24 subsection. Within 10 days after receipt by the Comptroller of  
25 the certification of the amounts, the Comptroller shall cause  
26 an order to be drawn for the transfer of the amount certified



1 into the Tax Compliance and Administration Fund and the payment  
2 of two-thirds of the amounts certified in item (i) of this  
3 subsection to the Authority and one-third of the amounts  
4 certified in item (i) of this subsection to the respective  
5 counties other than Cook County and the amount certified in  
6 items (ii) and (iii) of this subsection to the Authority.

7 In addition to the disbursement required by the preceding  
8 paragraph, an allocation shall be made in July 1991 and each  
9 year thereafter to the Regional Transportation Authority. The  
10 allocation shall be made in an amount equal to the average  
11 monthly distribution during the preceding calendar year  
12 (excluding the 2 months of lowest receipts) and the allocation  
13 shall include the amount of average monthly distribution from  
14 the Regional Transportation Authority Occupation and Use Tax  
15 Replacement Fund. The distribution made in July 1992 and each  
16 year thereafter under this paragraph and the preceding  
17 paragraph shall be reduced by the amount allocated and  
18 disbursed under this paragraph in the preceding calendar year.  
19 The Department of Revenue shall prepare and certify to the  
20 Comptroller for disbursement the allocations made in  
21 accordance with this paragraph.

22 (o) Failure to adopt a budget ordinance or otherwise to  
23 comply with Section 4.01 of this Act or to adopt a Five-year  
24 Capital Program or otherwise to comply with paragraph (b) of  
25 Section 2.01 of this Act shall not affect the validity of any  
26 tax imposed by the Authority otherwise in conformity with law.

1 (p) At no time shall a public transportation tax or motor  
2 vehicle parking tax authorized under paragraphs (b), (c) and  
3 (d) of this Section be in effect at the same time as any  
4 retailers' occupation, use or service occupation tax  
5 authorized under paragraphs (e), (f) and (g) of this Section is  
6 in effect.

7 Any taxes imposed under the authority provided in  
8 paragraphs (b), (c) and (d) shall remain in effect only until  
9 the time as any tax authorized by paragraphs (e), (f) or (g) of  
10 this Section are imposed and becomes effective. Once any tax  
11 authorized by paragraphs (e), (f) or (g) is imposed the Board  
12 may not reimpose taxes as authorized in paragraphs (b), (c) and  
13 (d) of the Section unless any tax authorized by paragraphs (e),  
14 (f) or (g) of this Section becomes ineffective by means other  
15 than an ordinance of the Board.

16 (q) Any existing rights, remedies and obligations  
17 (including enforcement by the Regional Transportation  
18 Authority) arising under any tax imposed under paragraphs (b),  
19 (c) or (d) of this Section shall not be affected by the  
20 imposition of a tax under paragraphs (e), (f) or (g) of this  
21 Section.

22 (Source: P.A. 98-104, eff. 7-22-13; 99-180, eff. 7-29-15;  
23 99-217, eff. 7-31-15; 99-642, eff. 7-28-16.)

24 (70 ILCS 3615/4.09) (from Ch. 111 2/3, par. 704.09)

25 Sec. 4.09. Public Transportation Fund and the Regional

1 Transportation Authority Occupation and Use Tax Replacement  
2 Fund.

3 (a) (1) Except as provided below in paragraph (4), as ~~As~~  
4 soon as possible after the first day of each month, beginning  
5 July 1, 1984, upon certification of the Department of Revenue,  
6 the Comptroller shall order transferred and the Treasurer shall  
7 transfer from the General Revenue Fund to a special fund in the  
8 State Treasury to be known as the Public Transportation Fund an  
9 amount equal to 25% of the net revenue, before the deduction of  
10 the serviceman and retailer discounts pursuant to Section 9 of  
11 the Service Occupation Tax Act and Section 3 of the Retailers'  
12 Occupation Tax Act, realized from any tax imposed by the  
13 Authority pursuant to Sections 4.03 and 4.03.1 and 25% of the  
14 amounts deposited into the Regional Transportation Authority  
15 tax fund created by Section 4.03 of this Act, from the County  
16 and Mass Transit District Fund as provided in Section 6z-20 of  
17 the State Finance Act and 25% of the amounts deposited into the  
18 Regional Transportation Authority Occupation and Use Tax  
19 Replacement Fund from the State and Local Sales Tax Reform Fund  
20 as provided in Section 6z-17 of the State Finance Act. On the  
21 first day of the month following the date that the Department  
22 receives revenues from increased taxes under Section 4.03(m) as  
23 authorized by this amendatory Act of the 95th General Assembly,  
24 in lieu of the transfers authorized in the preceding sentence,  
25 upon certification of the Department of Revenue, the  
26 Comptroller shall order transferred and the Treasurer shall

1 transfer from the General Revenue Fund to the Public  
2 Transportation Fund an amount equal to 25% of the net revenue,  
3 before the deduction of the serviceman and retailer discounts  
4 pursuant to Section 9 of the Service Occupation Tax Act and  
5 Section 3 of the Retailers' Occupation Tax Act, realized from  
6 (i) 80% of the proceeds of any tax imposed by the Authority at  
7 a rate of 1.25% in Cook County, (ii) 75% of the proceeds of any  
8 tax imposed by the Authority at the rate of 1% in Cook County,  
9 and (iii) one-third of the proceeds of any tax imposed by the  
10 Authority at the rate of 0.75% in the Counties of DuPage, Kane,  
11 Lake, McHenry, and Will, all pursuant to Section 4.03, and 25%  
12 of the net revenue realized from any tax imposed by the  
13 Authority pursuant to Section 4.03.1, and 25% of the amounts  
14 deposited into the Regional Transportation Authority tax fund  
15 created by Section 4.03 of this Act from the County and Mass  
16 Transit District Fund as provided in Section 6z-20 of the State  
17 Finance Act, and 25% of the amounts deposited into the Regional  
18 Transportation Authority Occupation and Use Tax Replacement  
19 Fund from the State and Local Sales Tax Reform Fund as provided  
20 in Section 6z-17 of the State Finance Act. As used in this  
21 Section, net revenue realized for a month shall be the revenue  
22 collected by the State pursuant to Sections 4.03 and 4.03.1  
23 during the previous month from within the metropolitan region,  
24 less the amount paid out during that same month as refunds to  
25 taxpayers for overpayment of liability in the metropolitan  
26 region under Sections 4.03 and 4.03.1.

1           (2) Except as provided below in paragraph (4), on ~~on~~ the  
2 first day of the month following the effective date of this  
3 amendatory Act of the 95th General Assembly and each month  
4 thereafter, upon certification by the Department of Revenue,  
5 the Comptroller shall order transferred and the Treasurer shall  
6 transfer from the General Revenue Fund to the Public  
7 Transportation Fund an amount equal to 5% (2.5% beginning July  
8 1, 2017) of the net revenue, before the deduction of the  
9 serviceman and retailer discounts pursuant to Section 9 of the  
10 Service Occupation Tax Act and Section 3 of the Retailers'  
11 Occupation Tax Act, realized from any tax imposed by the  
12 Authority pursuant to Sections 4.03 and 4.03.1 and certified by  
13 the Department of Revenue under Section 4.03(n) of this Act to  
14 be paid to the Authority and 5% (2.5% beginning July 1, 2017)  
15 of the amounts deposited into the Regional Transportation  
16 Authority tax fund created by Section 4.03 of this Act from the  
17 County and Mass Transit District Fund as provided in Section  
18 6z-20 of the State Finance Act, and 5% (2.5% beginning July 1,  
19 2017) of the amounts deposited into the Regional Transportation  
20 Authority Occupation and Use Tax Replacement Fund from the  
21 State and Local Sales Tax Reform Fund as provided in Section  
22 6z-17 of the State Finance Act, and 5% (2.5% beginning July 1,  
23 2017) of the revenue realized by the Chicago Transit Authority  
24 as financial assistance from the City of Chicago from the  
25 proceeds of any tax imposed by the City of Chicago under  
26 Section 8-3-19 of the Illinois Municipal Code.

1           (3) Except as provided below in paragraph (4), as ~~As~~ soon  
2 as possible after the first day of January, 2009 and each month  
3 thereafter, upon certification of the Department of Revenue  
4 with respect to the taxes collected under Section 4.03, the  
5 Comptroller shall order transferred and the Treasurer shall  
6 transfer from the General Revenue Fund to the Public  
7 Transportation Fund an amount equal to 25% of the net revenue,  
8 before the deduction of the serviceman and retailer discounts  
9 pursuant to Section 9 of the Service Occupation Tax Act and  
10 Section 3 of the Retailers' Occupation Tax Act, realized from  
11 (i) 20% of the proceeds of any tax imposed by the Authority at  
12 a rate of 1.25% in Cook County, (ii) 25% of the proceeds of any  
13 tax imposed by the Authority at the rate of 1% in Cook County,  
14 and (iii) one-third of the proceeds of any tax imposed by the  
15 Authority at the rate of 0.75% in the Counties of DuPage, Kane,  
16 Lake, McHenry, and Will, all pursuant to Section 4.03, and the  
17 Comptroller shall order transferred and the Treasurer shall  
18 transfer from the General Revenue Fund to the Public  
19 Transportation Fund (iv) an amount equal to 25% of the revenue  
20 realized by the Chicago Transit Authority as financial  
21 assistance from the City of Chicago from the proceeds of any  
22 tax imposed by the City of Chicago under Section 8-3-19 of the  
23 Illinois Municipal Code.

24           (4) Beginning July 1, 2017, with respect to the total sums  
25 of funds to be certified by the Department under paragraphs  
26 (1), (2), and (3), upon certification of the Department of

1 Revenue, the Comptroller shall order transferred, and the  
2 Treasurer shall transfer the initial \$100,000,000 each State  
3 fiscal year from the Road Fund, not from the General Revenue  
4 Fund. Any amounts after the initial \$100,000,000 in each State  
5 fiscal year shall be certified by the Department, ordered  
6 transferred by the Comptroller, and transferred by the  
7 Treasurer from the General Revenue Fund as provided in  
8 paragraphs (1), (2), and (3).

9 (b) (1) All moneys deposited in the Public Transportation  
10 Fund and the Regional Transportation Authority Occupation and  
11 Use Tax Replacement Fund, whether deposited pursuant to this  
12 Section or otherwise, are allocated to the Authority. The  
13 Comptroller, as soon as possible after each monthly transfer  
14 provided in this Section and after each deposit into the Public  
15 Transportation Fund, shall order the Treasurer to pay to the  
16 Authority out of the Public Transportation Fund the amount so  
17 transferred or deposited. Any Additional State Assistance and  
18 Additional Financial Assistance paid to the Authority under  
19 this Section shall be expended by the Authority for its  
20 purposes as provided in this Act. The balance of the amounts  
21 paid to the Authority from the Public Transportation Fund shall  
22 be expended by the Authority as provided in Section 4.03.3. The  
23 Comptroller, as soon as possible after each deposit into the  
24 Regional Transportation Authority Occupation and Use Tax  
25 Replacement Fund provided in this Section and Section 6z-17 of  
26 the State Finance Act, shall order the Treasurer to pay to the

1 Authority out of the Regional Transportation Authority  
2 Occupation and Use Tax Replacement Fund the amount so  
3 deposited. Such amounts paid to the Authority may be expended  
4 by it for its purposes as provided in this Act. The provisions  
5 directing the distributions from the Public Transportation  
6 Fund and the Regional Transportation Authority Occupation and  
7 Use Tax Replacement Fund provided for in this Section shall  
8 constitute an irrevocable and continuing appropriation of all  
9 amounts as provided herein. The State Treasurer and State  
10 Comptroller are hereby authorized and directed to make  
11 distributions as provided in this Section. (2) Provided,  
12 however, no moneys deposited under subsection (a) of this  
13 Section shall be paid from the Public Transportation Fund to  
14 the Authority or its assignee for any fiscal year until the  
15 Authority has certified to the Governor, the Comptroller, and  
16 the Mayor of the City of Chicago that it has adopted for that  
17 fiscal year an Annual Budget and Two-Year Financial Plan  
18 meeting the requirements in Section 4.01(b).

19 (c) In recognition of the efforts of the Authority to  
20 enhance the mass transportation facilities under its control,  
21 the State shall provide financial assistance ("Additional  
22 State Assistance") in excess of the amounts transferred to the  
23 Authority from the General Revenue Fund under subsection (a) of  
24 this Section. Additional State Assistance shall be calculated  
25 as provided in subsection (d), but shall in no event exceed the  
26 following specified amounts with respect to the following State



1 fiscal years:

2	1990	\$5,000,000;
3	1991	\$5,000,000;
4	1992	\$10,000,000;
5	1993	\$10,000,000;
6	1994	\$20,000,000;
7	1995	\$30,000,000;
8	1996	\$40,000,000;
9	1997	\$50,000,000;
10	1998	\$55,000,000; and
11	each year thereafter	\$55,000,000.

12 (c-5) The State shall provide financial assistance  
13 ("Additional Financial Assistance") in addition to the  
14 Additional State Assistance provided by subsection (c) and the  
15 amounts transferred to the Authority from the General Revenue  
16 Fund under subsection (a) of this Section. Additional Financial  
17 Assistance provided by this subsection shall be calculated as  
18 provided in subsection (d), but shall in no event exceed the  
19 following specified amounts with respect to the following State  
20 fiscal years:

21	2000	\$0;
22	2001	\$16,000,000;
23	2002	\$35,000,000;
24	2003	\$54,000,000;
25	2004	\$73,000,000;
26	2005	\$93,000,000; and

1           each year thereafter     \$100,000,000.

2           (d) Beginning with State fiscal year 1990 and continuing  
3 for each State fiscal year thereafter, the Authority shall  
4 annually certify to the State Comptroller and State Treasurer,  
5 separately with respect to each of subdivisions (g)(2) and  
6 (g)(3) of Section 4.04 of this Act, the following amounts:

7           (1) The amount necessary and required, during the State  
8 fiscal year with respect to which the certification is  
9 made, to pay its obligations for debt service on all  
10 outstanding bonds or notes issued by the Authority under  
11 subdivisions (g)(2) and (g)(3) of Section 4.04 of this Act.

12           (2) An estimate of the amount necessary and required to  
13 pay its obligations for debt service for any bonds or notes  
14 which the Authority anticipates it will issue under  
15 subdivisions (g)(2) and (g)(3) of Section 4.04 during that  
16 State fiscal year.

17           (3) Its debt service savings during the preceding State  
18 fiscal year from refunding or advance refunding of bonds or  
19 notes issued under subdivisions (g)(2) and (g)(3) of  
20 Section 4.04.

21           (4) The amount of interest, if any, earned by the  
22 Authority during the previous State fiscal year on the  
23 proceeds of bonds or notes issued pursuant to subdivisions  
24 (g)(2) and (g)(3) of Section 4.04, other than refunding or  
25 advance refunding bonds or notes.

26           The certification shall include a specific schedule of debt

1 service payments, including the date and amount of each payment  
2 for all outstanding bonds or notes and an estimated schedule of  
3 anticipated debt service for all bonds and notes it intends to  
4 issue, if any, during that State fiscal year, including the  
5 estimated date and estimated amount of each payment.

6 Immediately upon the issuance of bonds for which an  
7 estimated schedule of debt service payments was prepared, the  
8 Authority shall file an amended certification with respect to  
9 item (2) above, to specify the actual schedule of debt service  
10 payments, including the date and amount of each payment, for  
11 the remainder of the State fiscal year.

12 On the first day of each month of the State fiscal year in  
13 which there are bonds outstanding with respect to which the  
14 certification is made, the State Comptroller shall order  
15 transferred and the State Treasurer shall transfer from the  
16 ~~Road General Revenue~~ Fund to the Public Transportation Fund the  
17 Additional State Assistance and Additional Financial  
18 Assistance in an amount equal to the aggregate of (i)  
19 one-twelfth of the sum of the amounts certified under items (1)  
20 and (3) above less the amount certified under item (4) above,  
21 plus (ii) the amount required to pay debt service on bonds and  
22 notes issued during the fiscal year, if any, divided by the  
23 number of months remaining in the fiscal year after the date of  
24 issuance, or some smaller portion as may be necessary under  
25 subsection (c) or (c-5) of this Section for the relevant State  
26 fiscal year, plus (iii) any cumulative deficiencies in

1 transfers for prior months, until an amount equal to the sum of  
2 the amounts certified under items (1) and (3) above, plus the  
3 actual debt service certified under item (2) above, less the  
4 amount certified under item (4) above, has been transferred;  
5 except that these transfers are subject to the following  
6 limits:

7 (A) In no event shall the total transfers in any State  
8 fiscal year relating to outstanding bonds and notes issued  
9 by the Authority under subdivision (g) (2) of Section 4.04  
10 exceed the lesser of the annual maximum amount specified in  
11 subsection (c) or the sum of the amounts certified under  
12 items (1) and (3) above, plus the actual debt service  
13 certified under item (2) above, less the amount certified  
14 under item (4) above, with respect to those bonds and  
15 notes.

16 (B) In no event shall the total transfers in any State  
17 fiscal year relating to outstanding bonds and notes issued  
18 by the Authority under subdivision (g) (3) of Section 4.04  
19 exceed the lesser of the annual maximum amount specified in  
20 subsection (c-5) or the sum of the amounts certified under  
21 items (1) and (3) above, plus the actual debt service  
22 certified under item (2) above, less the amount certified  
23 under item (4) above, with respect to those bonds and  
24 notes.

25 The term "outstanding" does not include bonds or notes for  
26 which refunding or advance refunding bonds or notes have been

1 issued.

2 (e) Neither Additional State Assistance nor Additional  
3 Financial Assistance may be pledged, either directly or  
4 indirectly as general revenues of the Authority, as security  
5 for any bonds issued by the Authority. The Authority may not  
6 assign its right to receive Additional State Assistance or  
7 Additional Financial Assistance, or direct payment of  
8 Additional State Assistance or Additional Financial  
9 Assistance, to a trustee or any other entity for the payment of  
10 debt service on its bonds.

11 (f) The certification required under subsection (d) with  
12 respect to outstanding bonds and notes of the Authority shall  
13 be filed as early as practicable before the beginning of the  
14 State fiscal year to which it relates. The certification shall  
15 be revised as may be necessary to accurately state the debt  
16 service requirements of the Authority.

17 (g) Within 6 months of the end of each fiscal year, the  
18 Authority shall determine:

19 (i) whether the aggregate of all system generated  
20 revenues for public transportation in the metropolitan  
21 region which is provided by, or under grant or purchase of  
22 service contracts with, the Service Boards equals 50% of  
23 the aggregate of all costs of providing such public  
24 transportation. "System generated revenues" include all  
25 the proceeds of fares and charges for services provided,  
26 contributions received in connection with public

1 transportation from units of local government other than  
2 the Authority, except for contributions received by the  
3 Chicago Transit Authority from a real estate transfer tax  
4 imposed under subsection (i) of Section 8-3-19 of the  
5 Illinois Municipal Code, and from the State pursuant to  
6 subsection (i) of Section 2705-305 of the Department of  
7 Transportation Law (20 ILCS 2705/2705-305), and all other  
8 revenues properly included consistent with generally  
9 accepted accounting principles but may not include: the  
10 proceeds from any borrowing, and, beginning with the 2007  
11 fiscal year, all revenues and receipts, including but not  
12 limited to fares and grants received from the federal,  
13 State or any unit of local government or other entity,  
14 derived from providing ADA paratransit service pursuant to  
15 Section 2.30 of the Regional Transportation Authority Act.  
16 "Costs" include all items properly included as operating  
17 costs consistent with generally accepted accounting  
18 principles, including administrative costs, but do not  
19 include: depreciation; payment of principal and interest  
20 on bonds, notes or other evidences of obligations for  
21 borrowed money of the Authority; payments with respect to  
22 public transportation facilities made pursuant to  
23 subsection (b) of Section 2.20; any payments with respect  
24 to rate protection contracts, credit enhancements or  
25 liquidity agreements made under Section 4.14; any other  
26 cost as to which it is reasonably expected that a cash

1 expenditure will not be made; costs for passenger security  
2 including grants, contracts, personnel, equipment and  
3 administrative expenses, except in the case of the Chicago  
4 Transit Authority, in which case the term does not include  
5 costs spent annually by that entity for protection against  
6 crime as required by Section 27a of the Metropolitan  
7 Transit Authority Act; the costs of Debt Service paid by  
8 the Chicago Transit Authority, as defined in Section 12c of  
9 the Metropolitan Transit Authority Act, or bonds or notes  
10 issued pursuant to that Section; the payment by the  
11 Commuter Rail Division of debt service on bonds issued  
12 pursuant to Section 3B.09; expenses incurred by the  
13 Suburban Bus Division for the cost of new public  
14 transportation services funded from grants pursuant to  
15 Section 2.01e of this amendatory Act of the 95th General  
16 Assembly for a period of 2 years from the date of  
17 initiation of each such service; costs as exempted by the  
18 Board for projects pursuant to Section 2.09 of this Act;  
19 or, beginning with the 2007 fiscal year, expenses related  
20 to providing ADA paratransit service pursuant to Section  
21 2.30 of the Regional Transportation Authority Act; or in  
22 fiscal years 2008 through 2012 inclusive, costs in the  
23 amount of \$200,000,000 in fiscal year 2008, reducing by  
24 \$40,000,000 in each fiscal year thereafter until this  
25 exemption is eliminated. If said system generated revenues  
26 are less than 50% of said costs, the Board shall remit an

1 amount equal to the amount of the deficit to the State. The  
2 Treasurer shall deposit any such payment in the Road  
3 ~~General Revenue~~ Fund; and

4 (ii) whether, beginning with the 2007 fiscal year, the  
5 aggregate of all fares charged and received for ADA  
6 paratransit services equals the system generated ADA  
7 paratransit services revenue recovery ratio percentage of  
8 the aggregate of all costs of providing such ADA  
9 paratransit services.

10 (h) If the Authority makes any payment to the State under  
11 paragraph (g), the Authority shall reduce the amount provided  
12 to a Service Board from funds transferred under paragraph (a)  
13 in proportion to the amount by which that Service Board failed  
14 to meet its required system generated revenues recovery ratio.  
15 A Service Board which is affected by a reduction in funds under  
16 this paragraph shall submit to the Authority concurrently with  
17 its next due quarterly report a revised budget incorporating  
18 the reduction in funds. The revised budget must meet the  
19 criteria specified in clauses (i) through (vi) of Section  
20 4.11(b)(2). The Board shall review and act on the revised  
21 budget as provided in Section 4.11(b)(3).

22 (Source: P.A. 94-370, eff. 7-29-05; 95-708, eff. 1-18-08;  
23 95-906, eff. 8-26-08.)

24 Section 50-45. The Water Commission Act of 1985 is amended  
25 by changing Section 4 as follows:



1 (70 ILCS 3720/4) (from Ch. 111 2/3, par. 254)

2 Sec. 4. Taxes.

3 (a) The board of commissioners of any county water  
 4 commission may, by ordinance, impose throughout the territory  
 5 of the commission any or all of the taxes provided in this  
 6 Section for its corporate purposes. However, no county water  
 7 commission may impose any such tax unless the commission  
 8 certifies the proposition of imposing the tax to the proper  
 9 election officials, who shall submit the proposition to the  
 10 voters residing in the territory at an election in accordance  
 11 with the general election law, and the proposition has been  
 12 approved by a majority of those voting on the proposition.

13 The proposition shall be in the form provided in Section 5  
 14 or shall be substantially in the following form:

15 -----

16	Shall the (insert corporate	
17	name of county water commission)	YES
18	impose (state type of tax or	-----
19	taxes to be imposed) at the	NO
20	rate of 1/4%?	

21 -----

22 Taxes imposed under this Section and civil penalties  
 23 imposed incident thereto shall be collected and enforced by the  
 24 State Department of Revenue. The Department shall have the  
 25 power to administer and enforce the taxes and to determine all

1 rights for refunds for erroneous payments of the taxes.

2 (b) The board of commissioners may impose a County Water  
3 Commission Retailers' Occupation Tax upon all persons engaged  
4 in the business of selling tangible personal property at retail  
5 in the territory of the commission at a rate of 1/4% of the  
6 gross receipts from the sales made in the course of such  
7 business within the territory. The tax imposed under this  
8 paragraph and all civil penalties that may be assessed as an  
9 incident thereof shall be collected and enforced by the State  
10 Department of Revenue. The Department shall have full power to  
11 administer and enforce this paragraph; to collect all taxes and  
12 penalties due hereunder; to dispose of taxes and penalties so  
13 collected in the manner hereinafter provided; and to determine  
14 all rights to credit memoranda arising on account of the  
15 erroneous payment of tax or penalty hereunder. In the  
16 administration of, and compliance with, this paragraph, the  
17 Department and persons who are subject to this paragraph shall  
18 have the same rights, remedies, privileges, immunities, powers  
19 and duties, and be subject to the same conditions,  
20 restrictions, limitations, penalties, exclusions, exemptions  
21 and definitions of terms, and employ the same modes of  
22 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,  
23 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions  
24 therein other than the State rate of tax except that food for  
25 human consumption that is to be consumed off the premises where  
26 it is sold (other than alcoholic beverages, soft drinks, and

1 food that has been prepared for immediate consumption) and  
2 prescription and nonprescription medicine, drugs, medical  
3 appliances and insulin, urine testing materials, syringes, and  
4 needles used by diabetics, for human use, shall not be subject  
5 to tax hereunder), 2c, 3 (except as to the disposition of taxes  
6 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h,  
7 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of  
8 the Retailers' Occupation Tax Act and Section 3-7 of the  
9 Uniform Penalty and Interest Act, as fully as if those  
10 provisions were set forth herein.

11 Persons subject to any tax imposed under the authority  
12 granted in this paragraph may reimburse themselves for their  
13 seller's tax liability hereunder by separately stating the tax  
14 as an additional charge, which charge may be stated in  
15 combination, in a single amount, with State taxes that sellers  
16 are required to collect under the Use Tax Act and under  
17 subsection (e) of Section 4.03 of the Regional Transportation  
18 Authority Act, in accordance with such bracket schedules as the  
19 Department may prescribe.

20 Whenever the Department determines that a refund should be  
21 made under this paragraph to a claimant instead of issuing a  
22 credit memorandum, the Department shall notify the State  
23 Comptroller, who shall cause the warrant to be drawn for the  
24 amount specified, and to the person named, in the notification  
25 from the Department. The refund shall be paid by the State  
26 Treasurer out of a county water commission tax fund established

1 under paragraph (g) of this Section.

2 For the purpose of determining whether a tax authorized  
3 under this paragraph is applicable, a retail sale by a producer  
4 of coal or other mineral mined in Illinois is a sale at retail  
5 at the place where the coal or other mineral mined in Illinois  
6 is extracted from the earth. This paragraph does not apply to  
7 coal or other mineral when it is delivered or shipped by the  
8 seller to the purchaser at a point outside Illinois so that the  
9 sale is exempt under the Federal Constitution as a sale in  
10 interstate or foreign commerce.

11 If a tax is imposed under this subsection (b) a tax shall  
12 also be imposed under subsections (c) and (d) of this Section.

13 No tax shall be imposed or collected under this subsection  
14 on the sale of a motor vehicle in this State to a resident of  
15 another state if that motor vehicle will not be titled in this  
16 State.

17 Nothing in this paragraph shall be construed to authorize a  
18 county water commission to impose a tax upon the privilege of  
19 engaging in any business which under the Constitution of the  
20 United States may not be made the subject of taxation by this  
21 State.

22 (c) If a tax has been imposed under subsection (b), a  
23 County Water Commission Service Occupation Tax shall also be  
24 imposed upon all persons engaged, in the territory of the  
25 commission, in the business of making sales of service, who, as  
26 an incident to making the sales of service, transfer tangible

1 personal property within the territory. The tax rate shall be  
2 1/4% of the selling price of tangible personal property so  
3 transferred within the territory. The tax imposed under this  
4 paragraph and all civil penalties that may be assessed as an  
5 incident thereof shall be collected and enforced by the State  
6 Department of Revenue. The Department shall have full power to  
7 administer and enforce this paragraph; to collect all taxes and  
8 penalties due hereunder; to dispose of taxes and penalties so  
9 collected in the manner hereinafter provided; and to determine  
10 all rights to credit memoranda arising on account of the  
11 erroneous payment of tax or penalty hereunder. In the  
12 administration of, and compliance with, this paragraph, the  
13 Department and persons who are subject to this paragraph shall  
14 have the same rights, remedies, privileges, immunities, powers  
15 and duties, and be subject to the same conditions,  
16 restrictions, limitations, penalties, exclusions, exemptions  
17 and definitions of terms, and employ the same modes of  
18 procedure, as are prescribed in Sections 1a-1, 2 (except that  
19 the reference to State in the definition of supplier  
20 maintaining a place of business in this State shall mean the  
21 territory of the commission), 2a, 3 through 3-50 (in respect to  
22 all provisions therein other than the State rate of tax except  
23 that food for human consumption that is to be consumed off the  
24 premises where it is sold (other than alcoholic beverages, soft  
25 drinks, and food that has been prepared for immediate  
26 consumption) and prescription and nonprescription medicines,

1 drugs, medical appliances and insulin, urine testing  
2 materials, syringes, and needles used by diabetics, for human  
3 use, shall not be subject to tax hereunder), 4 (except that the  
4 reference to the State shall be to the territory of the  
5 commission), 5, 7, 8 (except that the jurisdiction to which the  
6 tax shall be a debt to the extent indicated in that Section 8  
7 shall be the commission), 9 (except as to the disposition of  
8 taxes and penalties collected and except that the returned  
9 merchandise credit for this tax may not be taken against any  
10 State tax), 10, 11, 12 (except the reference therein to Section  
11 2b of the Retailers' Occupation Tax Act), 13 (except that any  
12 reference to the State shall mean the territory of the  
13 commission), the first paragraph of Section 15, 15.5, 16, 17,  
14 18, 19 and 20 of the Service Occupation Tax Act as fully as if  
15 those provisions were set forth herein.

16 Persons subject to any tax imposed under the authority  
17 granted in this paragraph may reimburse themselves for their  
18 serviceman's tax liability hereunder by separately stating the  
19 tax as an additional charge, which charge may be stated in  
20 combination, in a single amount, with State tax that servicemen  
21 are authorized to collect under the Service Use Tax Act, and  
22 any tax for which servicemen may be liable under subsection (f)  
23 of Section 4.03 of the Regional Transportation Authority Act,  
24 in accordance with such bracket schedules as the Department may  
25 prescribe.

26 Whenever the Department determines that a refund should be

1 made under this paragraph to a claimant instead of issuing a  
2 credit memorandum, the Department shall notify the State  
3 Comptroller, who shall cause the warrant to be drawn for the  
4 amount specified, and to the person named, in the notification  
5 from the Department. The refund shall be paid by the State  
6 Treasurer out of a county water commission tax fund established  
7 under paragraph (g) of this Section.

8 Nothing in this paragraph shall be construed to authorize a  
9 county water commission to impose a tax upon the privilege of  
10 engaging in any business which under the Constitution of the  
11 United States may not be made the subject of taxation by the  
12 State.

13 (d) If a tax has been imposed under subsection (b), a tax  
14 shall also imposed upon the privilege of using, in the  
15 territory of the commission, any item of tangible personal  
16 property that is purchased outside the territory at retail from  
17 a retailer, and that is titled or registered with an agency of  
18 this State's government, at a rate of 1/4% of the selling price  
19 of the tangible personal property within the territory, as  
20 "selling price" is defined in the Use Tax Act. The tax shall be  
21 collected from persons whose Illinois address for titling or  
22 registration purposes is given as being in the territory. The  
23 tax shall be collected by the Department of Revenue for a  
24 county water commission. The tax must be paid to the State, or  
25 an exemption determination must be obtained from the Department  
26 of Revenue, before the title or certificate of registration for

1 the property may be issued. The tax or proof of exemption may  
2 be transmitted to the Department by way of the State agency  
3 with which, or the State officer with whom, the tangible  
4 personal property must be titled or registered if the  
5 Department and the State agency or State officer determine that  
6 this procedure will expedite the processing of applications for  
7 title or registration.

8 The Department shall have full power to administer and  
9 enforce this paragraph; to collect all taxes, penalties and  
10 interest due hereunder; to dispose of taxes, penalties and  
11 interest so collected in the manner hereinafter provided; and  
12 to determine all rights to credit memoranda or refunds arising  
13 on account of the erroneous payment of tax, penalty or interest  
14 hereunder. In the administration of, and compliance with this  
15 paragraph, the Department and persons who are subject to this  
16 paragraph shall have the same rights, remedies, privileges,  
17 immunities, powers and duties, and be subject to the same  
18 conditions, restrictions, limitations, penalties, exclusions,  
19 exemptions and definitions of terms and employ the same modes  
20 of procedure, as are prescribed in Sections 2 (except the  
21 definition of "retailer maintaining a place of business in this  
22 State"), 3 through 3-80 (except provisions pertaining to the  
23 State rate of tax, and except provisions concerning collection  
24 or refunding of the tax by retailers, and except that food for  
25 human consumption that is to be consumed off the premises where  
26 it is sold (other than alcoholic beverages, soft drinks, and



1 food that has been prepared for immediate consumption) and  
2 prescription and nonprescription medicines, drugs, medical  
3 appliances and insulin, urine testing materials, syringes, and  
4 needles used by diabetics, for human use, shall not be subject  
5 to tax hereunder), 4, 11, 12, 12a, 14, 15, 19 (except the  
6 portions pertaining to claims by retailers and except the last  
7 paragraph concerning refunds), 20, 21 and 22 of the Use Tax Act  
8 and Section 3-7 of the Uniform Penalty and Interest Act that  
9 are not inconsistent with this paragraph, as fully as if those  
10 provisions were set forth herein.

11 Whenever the Department determines that a refund should be  
12 made under this paragraph to a claimant instead of issuing a  
13 credit memorandum, the Department shall notify the State  
14 Comptroller, who shall cause the order to be drawn for the  
15 amount specified, and to the person named, in the notification  
16 from the Department. The refund shall be paid by the State  
17 Treasurer out of a county water commission tax fund established  
18 under paragraph (g) of this Section.

19 (e) A certificate of registration issued by the State  
20 Department of Revenue to a retailer under the Retailers'  
21 Occupation Tax Act or under the Service Occupation Tax Act  
22 shall permit the registrant to engage in a business that is  
23 taxed under the tax imposed under paragraphs (b), (c) or (d) of  
24 this Section and no additional registration shall be required  
25 under the tax. A certificate issued under the Use Tax Act or  
26 the Service Use Tax Act shall be applicable with regard to any

1 tax imposed under paragraph (c) of this Section.

2 (f) Any ordinance imposing or discontinuing any tax under  
3 this Section shall be adopted and a certified copy thereof  
4 filed with the Department on or before June 1, whereupon the  
5 Department of Revenue shall proceed to administer and enforce  
6 this Section on behalf of the county water commission as of  
7 September 1 next following the adoption and filing. Beginning  
8 January 1, 1992, an ordinance or resolution imposing or  
9 discontinuing the tax hereunder shall be adopted and a  
10 certified copy thereof filed with the Department on or before  
11 the first day of July, whereupon the Department shall proceed  
12 to administer and enforce this Section as of the first day of  
13 October next following such adoption and filing. Beginning  
14 January 1, 1993, an ordinance or resolution imposing or  
15 discontinuing the tax hereunder shall be adopted and a  
16 certified copy thereof filed with the Department on or before  
17 the first day of October, whereupon the Department shall  
18 proceed to administer and enforce this Section as of the first  
19 day of January next following such adoption and filing.

20 (g) The State Department of Revenue shall, upon collecting  
21 any taxes as provided in this Section, pay the taxes over to  
22 the State Treasurer as trustee for the commission. The taxes  
23 shall be held in a trust fund outside the State Treasury.

24 As soon as possible after the first day of each month,  
25 beginning January 1, 2011, upon certification of the Department  
26 of Revenue, the Comptroller shall order transferred, and the

1 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
2 local sales tax increment, as defined in the Innovation  
3 Development and Economy Act, collected under this Section  
4 during the second preceding calendar month for sales within a  
5 STAR bond district.

6 After the monthly transfer to the STAR Bonds Revenue Fund,  
7 on or before the 25th day of each calendar month, the State  
8 Department of Revenue shall prepare and certify to the  
9 Comptroller of the State of Illinois the amount to be paid to  
10 the commission, which shall be the amount (not including credit  
11 memoranda) collected under this Section during the second  
12 preceding calendar month by the Department plus an amount the  
13 Department determines is necessary to offset any amounts that  
14 were erroneously paid to a different taxing body, and not  
15 including any amount equal to the amount of refunds made during  
16 the second preceding calendar month by the Department on behalf  
17 of the commission, and not including any amount that the  
18 Department determines is necessary to offset any amounts that  
19 were payable to a different taxing body but were erroneously  
20 paid to the commission, and less any amounts that are  
21 transferred to the STAR Bonds Revenue Fund , less 2% of the  
22 remainder, which shall be transferred into the Tax Compliance  
23 and Administration Fund. The Department, at the time of each  
24 monthly disbursement to the commission, shall prepare and  
25 certify to the State Comptroller the amount to be transferred  
26 into the Tax Compliance and Administration Fund under this

1 subsection. Within 10 days after receipt by the Comptroller of  
2 the certification of the amount to be paid to the commission  
3 and the Tax Compliance and Administration Fund, the Comptroller  
4 shall cause an order to be drawn for the payment for the amount  
5 in accordance with the direction in the certification.

6 (h) Beginning June 1, 2016, any tax imposed pursuant to  
7 this Section may no longer be imposed or collected, unless a  
8 continuation of the tax is approved by the voters at a  
9 referendum as set forth in this Section.

10 (Source: P.A. 98-298, eff. 8-9-13; 99-217, eff. 7-31-15;  
11 99-642, eff. 7-28-16.)

12 ARTICLE 55. SPENDING CAPS

13 Section 55-5. The Illinois Income Tax Act is amended by  
14 adding Section 201.6 as follows:

15 (35 ILCS 5/201.6 new)

16 Sec. 201.6. Fiscal Year 2018 through Fiscal Year 2022  
17 spending limitation and tax reduction.

18 (a) If, in State fiscal year 2018, fiscal year 2019, fiscal  
19 year 2020, fiscal year 2021, or fiscal year 2022, State  
20 spending exceeds the State spending limitation set forth in  
21 subsection (b) of this Section for that fiscal year, then the  
22 tax rates for:

23 (1) individuals, trusts, and estates set forth in

1 paragraphs (5.3) and (5.4) of subsection (b) of Section  
2 201, as amended by Senate Bill 9 of the 100th General  
3 Assembly, shall be reduced, according to the procedures set  
4 forth in this Section, to 3.75% of the taxpayer's net  
5 income for that taxable year and for each taxable year  
6 thereafter; and

7 (2) corporations set forth in paragraphs (13) and (14)  
8 of subsection (b) of Section 201, as amended by Senate Bill  
9 9 of the 100th General Assembly, shall be reduced,  
10 according to the procedures set forth in this Section, to  
11 5.25% of the taxpayer's net income for that taxable year  
12 and for each taxable year thereafter.

13 (b) The State spending limitation for fiscal year 2018  
14 through fiscal year 2022 shall be \$36,000,000,000, except for:  
15 increases over amounts as required by this amendatory Act of  
16 the 100th General Assembly to be paid to the General Assembly  
17 Retirement System, Judges Retirement System of Illinois, State  
18 Employees' Retirement System of Illinois, Teachers' Retirement  
19 System of the State of Illinois, and State Universities  
20 Retirement System; increases over amounts transferred in  
21 fiscal year 2018 in amounts required to be transferred under  
22 Section 15 of the General Obligation Bond Act; or increases  
23 over payments made in fiscal year 2018 in payments to the  
24 Health Insurance Reserve Fund necessary to cover state  
25 obligations of the State Employees Group Insurance Act of 1971.

26 (c) Notwithstanding any provision of law to the contrary,

1 the Auditor General shall examine each Public Act authorizing  
2 State spending from State general funds and prepare a report no  
3 later than 30 days after receiving notification of the Public  
4 Act from the Secretary of State or 60 days after the effective  
5 date of the Public Act, whichever is earlier. The Auditor  
6 General shall file the report with the Secretary of State and  
7 copies with the Governor, the State Treasurer, the State  
8 Comptroller, the Senate, and the House of Representatives. The  
9 report shall indicate: (i) the amount of State spending set  
10 forth in the applicable Public Act; (ii) the total amount of  
11 State spending authorized by law for the applicable fiscal year  
12 as of the date of the report; and (iii) whether State spending  
13 exceeds the State spending limitation set forth in subsection  
14 (b). The Auditor General may examine multiple Public Acts in  
15 one consolidated report, provided that each Public Act is  
16 examined within the time period mandated by this subsection  
17 (c). The Auditor General shall issue reports in accordance with  
18 this Section through June 30, 2022, or the effective date of a  
19 reduction as provided for in this Section in the rates of tax  
20 set forth in paragraphs (5.3), (5.4), (13), and (14) of  
21 subsection (b) of Section 201, as amended by Senate Bill 9 of  
22 the 100th General Assembly, whichever is earlier. At the  
23 request of the Auditor General, each State agency shall,  
24 without delay, make available to the Auditor General or his or  
25 her designated representative any record or information  
26 requested and shall provide for examination or copying all

1 records, accounts, papers, reports, vouchers, correspondence,  
2 books and other documentation in the custody of that agency,  
3 including information stored in electronic data processing  
4 systems, which is related to or within the scope of a report  
5 prepared under this Section. The Auditor General shall report  
6 to the Governor each instance in which a State agency fails to  
7 cooperate promptly and fully with his or her office as required  
8 by this Section. The Auditor General's report shall not be in  
9 the nature of a post-audit or examination and shall not lead to  
10 the issuance of an opinion as that term is defined in generally  
11 accepted government auditing standards.

12 (d) If the Auditor General reports that State spending has  
13 exceeded the State spending limitation for the fiscal year set  
14 forth in subsection (b) and if the Governor has not been  
15 presented with a bill or bills passed by the General Assembly  
16 to reduce State spending to a level that does not exceed the  
17 State spending limitation within 45 calendar days of receipt of  
18 the Auditor General's report, then the Governor may, for the  
19 purpose of reducing State spending to a level that does not  
20 exceed the State spending limitation for the fiscal year set  
21 forth in subsection (b), designate amounts to be set aside as a  
22 reserve from the amounts appropriated from the State general  
23 funds for all boards, commissions, agencies, institutions,  
24 authorities, colleges, universities, and bodies politic and  
25 corporate of the State, but not other constitutional officers,  
26 the legislative or judicial branch, the office of the Executive

1 Inspector General, or the Executive Ethics Commission. Such a  
2 designation must be made within 15 calendar days after the end  
3 of that 45-day period. If the Governor designates amounts to be  
4 set aside as a reserve, the Governor shall give notice of the  
5 designation to the Auditor General, the State Treasurer, the  
6 State Comptroller, the Senate, and the House of  
7 Representatives. The amounts placed in reserves shall not be  
8 transferred, obligated, encumbered, expended, or otherwise  
9 committed unless so authorized by law. Any amount placed in  
10 reserves is not State spending and shall not be considered when  
11 calculating the total amount of State spending for the fiscal  
12 year. Any Public Act authorizing the use of amounts placed in  
13 reserve by the Governor is considered State spending, unless  
14 such Public Act authorizes the use of amounts placed in  
15 reserves in response to a fiscal emergency under subsection  
16 (g).

17 (e) If the Auditor General reports under subsection (c)  
18 that State spending has exceeded the State spending limitation  
19 set forth for the fiscal year in subsection (b), then the  
20 Auditor General shall issue a supplemental report no sooner  
21 than the 61st day and no later than the 65th day after issuing  
22 the report pursuant to subsection (c). The supplemental report  
23 shall: (i) summarize details of actions taken by the General  
24 Assembly and the Governor after the issuance of the initial  
25 report to reduce State spending, if any, (ii) indicate whether  
26 the level of State spending has changed since the initial



1 report, and (iii) indicate whether State spending exceeds the  
2 State spending limitation. The Auditor General shall file the  
3 report with the Secretary of State and copies with the  
4 Governor, the State Treasurer, the State Comptroller, the  
5 Senate, and the House of Representatives. If the supplemental  
6 report of the Auditor General indicates that State spending  
7 exceeds the State spending limitation for that fiscal year,  
8 then the rates of tax set forth in paragraphs (5.3), (5.4),  
9 (13), and (14) of subsection (b) of Section 201, as amended by  
10 Senate Bill 9 of the 100th General Assembly, are reduced as  
11 provided in subsection (a) of this Section, beginning on the  
12 first day of the first month to occur not less than 30 days  
13 after issuance of the supplemental report.

14 (f) Should the rates of tax be reduced under this Section,  
15 the tax imposed by subsections (a) and (b) of Section 201 shall  
16 be determined as follows:

17 (1) In the case of an individual, trust, or estate, the  
18 tax shall be imposed in an amount equal to the sum of (i)  
19 the rate applicable to the taxpayer under subsection (b) of  
20 Section 201 (without regard to the provisions of this  
21 Section) times the taxpayer's net income for any portion of  
22 the taxable year prior to the effective date of the  
23 reduction, and (ii) 3.75% of the taxpayer's net income for  
24 any portion of the taxable year on or after the effective  
25 date of the reduction.

26 (2) In the case of a corporation, the tax shall be

1 imposed in an amount equal to the sum of (i) the rate  
2 applicable to the taxpayer under subsection (b) of Section  
3 201 (without regard to the provisions of this Section)  
4 times the taxpayer's net income for any portion of the  
5 taxable year prior to the effective date of the reduction,  
6 and (ii) 5.25% of the taxpayer's net income for any portion  
7 of the taxable year on or after the effective date of the  
8 reduction.

9 (3) For any taxpayer for whom the rate has been reduced  
10 under this Section for a portion of a taxable year, the  
11 taxpayer shall determine the net income for each portion of  
12 the taxable year following the rules set forth in Section  
13 202.5, as amended by Senate Bill 9 of the 100th General  
14 Assembly, using the effective date of the rate reduction  
15 rather than the January 1 dates found in that Section, and  
16 the day before the effective date of the rate reduction  
17 rather than the December 31 dates found in that Section.

18 (4) If the rate applicable to the taxpayer under  
19 subsection (b) of Section 201 (without regard to the  
20 provisions of this Section) changes during a portion of the  
21 taxable year to which that rate is applied under paragraphs  
22 (1) or (2) of this subsection (f), the tax for that portion  
23 of the taxable year for purposes of paragraph (1) or (2) of  
24 this subsection (f) shall be determined as if that portion  
25 of the taxable year were a separate taxable year, following  
26 the rules set forth in Section 202.5, as amended by Senate

1 Bill 9 of the 100th General Assembly. If the taxpayer  
2 elects to follow the rules set forth in subsection (b) of  
3 Section 202.5, as amended by Senate Bill 9 of the 100th  
4 General Assembly, then the taxpayer shall follow the rules  
5 set forth in subsection (b) of Section 202.5, as amended by  
6 Senate Bill 9 of the 100th General Assembly, for all  
7 purposes of this Section for that taxable year.

8 (g) Notwithstanding the State spending limitation set  
9 forth in subsection (b) of this Section, the Governor may  
10 declare a fiscal emergency by filing a declaration with the  
11 Secretary of State and copies with the State Treasurer, the  
12 State Comptroller, the Senate, and the House of  
13 Representatives. The declaration: must be limited to only one  
14 State fiscal year, must set forth compelling reasons for  
15 declaring a fiscal emergency, may reference amounts required to  
16 be transferred under Section 15 of the General Obligation Bond  
17 Act, and must request a specific dollar amount. State spending  
18 authorized by law to address the fiscal emergency in an amount  
19 no greater than the dollar amount specified in the declaration  
20 shall not be considered "State spending" for purposes of the  
21 State spending limitation.

22 (h) As used in this Section:

23 "State general funds" has the meaning provided in Section  
24 50-40 of the State Budget Law.

25 "State spending" means (i) the total amount authorized for  
26 spending by appropriation or statutory transfer from the State

1 general funds in the applicable fiscal year, and (ii) any  
2 amounts the Governor places in reserves in accordance with  
3 subsection (d) that are subsequently released from reserves  
4 following authorization by a Public Act. For the purpose of  
5 this definition, "appropriation" means authority to spend  
6 money from a State general fund for a specific amount, purpose,  
7 and time period, including any supplemental appropriation or  
8 continuing appropriation, but does not include  
9 reappropriations from a previous fiscal year. For the purpose  
10 of this definition, "statutory transfer" means authority to  
11 transfer funds from one State general fund to any other fund in  
12 the State treasury, but does not include transfers made from  
13 one State general fund to another State general fund.

14 "State spending limitation" means the amount described in  
15 subsection (b) of this Section for the applicable fiscal year.

16 ARTICLE 57. STATE CONTRIBUTIONS

17 Section 57-5. The Illinois Pension Code is amended by  
18 changing Sections 2-124, 14-131, 15-155, 16-158, and 18-131 as  
19 follows:

20 (40 ILCS 5/2-124) (from Ch. 108 1/2, par. 2-124)

21 (Text of Section WITHOUT the changes made by P.A. 98-599,  
22 which has been held unconstitutional)

23 Sec. 2-124. Contributions by State.

1           (a) The State shall make contributions to the System by  
2           appropriations of amounts which, together with the  
3           contributions of participants, interest earned on investments,  
4           and other income will meet the cost of maintaining and  
5           administering the System on a 90% funded basis in accordance  
6           with actuarial recommendations.

7           (b) The Board shall determine the amount of State  
8           contributions required for each fiscal year on the basis of the  
9           actuarial tables and other assumptions adopted by the Board and  
10          the prescribed rate of interest, using the formula in  
11          subsection (c).

12          (c) For State fiscal years 2012 through 2045, the minimum  
13          contribution to the System to be made by the State for each  
14          fiscal year shall be an amount determined by the System to be  
15          sufficient to bring the total assets of the System up to 90% of  
16          the total actuarial liabilities of the System by the end of  
17          State fiscal year 2045. In making these determinations, the  
18          required State contribution shall be calculated each year as a  
19          level percentage of payroll over the years remaining to and  
20          including fiscal year 2045 and shall be determined under the  
21          projected unit credit actuarial cost method.

22          For State fiscal years 1996 through 2005, the State  
23          contribution to the System, as a percentage of the applicable  
24          employee payroll, shall be increased in equal annual increments  
25          so that by State fiscal year 2011, the State is contributing at  
26          the rate required under this Section.

1           Notwithstanding any other provision of this Article, the  
2 total required State contribution for State fiscal year 2006 is  
3 \$4,157,000.

4           Notwithstanding any other provision of this Article, the  
5 total required State contribution for State fiscal year 2007 is  
6 \$5,220,300.

7           For each of State fiscal years 2008 through 2009, the State  
8 contribution to the System, as a percentage of the applicable  
9 employee payroll, shall be increased in equal annual increments  
10 from the required State contribution for State fiscal year  
11 2007, so that by State fiscal year 2011, the State is  
12 contributing at the rate otherwise required under this Section.

13           Notwithstanding any other provision of this Article, the  
14 total required State contribution for State fiscal year 2010 is  
15 \$10,454,000 and shall be made from the proceeds of bonds sold  
16 in fiscal year 2010 pursuant to Section 7.2 of the General  
17 Obligation Bond Act, less (i) the pro rata share of bond sale  
18 expenses determined by the System's share of total bond  
19 proceeds, (ii) any amounts received from the General Revenue  
20 Fund in fiscal year 2010, and (iii) any reduction in bond  
21 proceeds due to the issuance of discounted bonds, if  
22 applicable.

23           Notwithstanding any other provision of this Article, the  
24 total required State contribution for State fiscal year 2011 is  
25 the amount recertified by the System on or before April 1, 2011  
26 pursuant to Section 2-134 and shall be made from the proceeds

1 of bonds sold in fiscal year 2011 pursuant to Section 7.2 of  
2 the General Obligation Bond Act, less (i) the pro rata share of  
3 bond sale expenses determined by the System's share of total  
4 bond proceeds, (ii) any amounts received from the General  
5 Revenue Fund in fiscal year 2011, and (iii) any reduction in  
6 bond proceeds due to the issuance of discounted bonds, if  
7 applicable.

8 Notwithstanding any other provision of this Article, the  
9 total required state contributions for state fiscal year 2018  
10 is \$23,679,000.

11 Beginning in State fiscal year 2046, the minimum State  
12 contribution for each fiscal year shall be the amount needed to  
13 maintain the total assets of the System at 90% of the total  
14 actuarial liabilities of the System.

15 Amounts received by the System pursuant to Section 25 of  
16 the Budget Stabilization Act or Section 8.12 of the State  
17 Finance Act in any fiscal year do not reduce and do not  
18 constitute payment of any portion of the minimum State  
19 contribution required under this Article in that fiscal year.  
20 Such amounts shall not reduce, and shall not be included in the  
21 calculation of, the required State contributions under this  
22 Article in any future year until the System has reached a  
23 funding ratio of at least 90%. A reference in this Article to  
24 the "required State contribution" or any substantially similar  
25 term does not include or apply to any amounts payable to the  
26 System under Section 25 of the Budget Stabilization Act.

1           Notwithstanding any other provision of this Section, the  
2           required State contribution for State fiscal year 2005 and for  
3           fiscal year 2008 and each fiscal year thereafter, as calculated  
4           under this Section and certified under Section 2-134, shall not  
5           exceed an amount equal to (i) the amount of the required State  
6           contribution that would have been calculated under this Section  
7           for that fiscal year if the System had not received any  
8           payments under subsection (d) of Section 7.2 of the General  
9           Obligation Bond Act, minus (ii) the portion of the State's  
10          total debt service payments for that fiscal year on the bonds  
11          issued in fiscal year 2003 for the purposes of that Section  
12          7.2, as determined and certified by the Comptroller, that is  
13          the same as the System's portion of the total moneys  
14          distributed under subsection (d) of Section 7.2 of the General  
15          Obligation Bond Act. In determining this maximum for State  
16          fiscal years 2008 through 2010, however, the amount referred to  
17          in item (i) shall be increased, as a percentage of the  
18          applicable employee payroll, in equal increments calculated  
19          from the sum of the required State contribution for State  
20          fiscal year 2007 plus the applicable portion of the State's  
21          total debt service payments for fiscal year 2007 on the bonds  
22          issued in fiscal year 2003 for the purposes of Section 7.2 of  
23          the General Obligation Bond Act, so that, by State fiscal year  
24          2011, the State is contributing at the rate otherwise required  
25          under this Section.

26           (d) For purposes of determining the required State



1 contribution to the System, the value of the System's assets  
2 shall be equal to the actuarial value of the System's assets,  
3 which shall be calculated as follows:

4 As of June 30, 2008, the actuarial value of the System's  
5 assets shall be equal to the market value of the assets as of  
6 that date. In determining the actuarial value of the System's  
7 assets for fiscal years after June 30, 2008, any actuarial  
8 gains or losses from investment return incurred in a fiscal  
9 year shall be recognized in equal annual amounts over the  
10 5-year period following that fiscal year.

11 (e) For purposes of determining the required State  
12 contribution to the system for a particular year, the actuarial  
13 value of assets shall be assumed to earn a rate of return equal  
14 to the system's actuarially assumed rate of return.

15 (Source: P.A. 96-43, eff. 7-15-09; 96-1497, eff. 1-14-11;  
16 96-1511, eff. 1-27-11; 96-1554, eff. 3-18-11; 97-813, eff.  
17 7-13-12.)

18 (40 ILCS 5/14-131)

19 Sec. 14-131. Contributions by State.

20 (a) The State shall make contributions to the System by  
21 appropriations of amounts which, together with other employer  
22 contributions from trust, federal, and other funds, employee  
23 contributions, investment income, and other income, will be  
24 sufficient to meet the cost of maintaining and administering  
25 the System on a 90% funded basis in accordance with actuarial

1 recommendations.

2 For the purposes of this Section and Section 14-135.08,  
3 references to State contributions refer only to employer  
4 contributions and do not include employee contributions that  
5 are picked up or otherwise paid by the State or a department on  
6 behalf of the employee.

7 (b) The Board shall determine the total amount of State  
8 contributions required for each fiscal year on the basis of the  
9 actuarial tables and other assumptions adopted by the Board,  
10 using the formula in subsection (e).

11 The Board shall also determine a State contribution rate  
12 for each fiscal year, expressed as a percentage of payroll,  
13 based on the total required State contribution for that fiscal  
14 year (less the amount received by the System from  
15 appropriations under Section 8.12 of the State Finance Act and  
16 Section 1 of the State Pension Funds Continuing Appropriation  
17 Act, if any, for the fiscal year ending on the June 30  
18 immediately preceding the applicable November 15 certification  
19 deadline), the estimated payroll (including all forms of  
20 compensation) for personal services rendered by eligible  
21 employees, and the recommendations of the actuary.

22 For the purposes of this Section and Section 14.1 of the  
23 State Finance Act, the term "eligible employees" includes  
24 employees who participate in the System, persons who may elect  
25 to participate in the System but have not so elected, persons  
26 who are serving a qualifying period that is required for

1 participation, and annuitants employed by a department as  
2 described in subdivision (a) (1) or (a) (2) of Section 14-111.

3 (c) Contributions shall be made by the several departments  
4 for each pay period by warrants drawn by the State Comptroller  
5 against their respective funds or appropriations based upon  
6 vouchers stating the amount to be so contributed. These amounts  
7 shall be based on the full rate certified by the Board under  
8 Section 14-135.08 for that fiscal year. From the effective date  
9 of this amendatory Act of the 93rd General Assembly through the  
10 payment of the final payroll from fiscal year 2004  
11 appropriations, the several departments shall not make  
12 contributions for the remainder of fiscal year 2004 but shall  
13 instead make payments as required under subsection (a-1) of  
14 Section 14.1 of the State Finance Act. The several departments  
15 shall resume those contributions at the commencement of fiscal  
16 year 2005.

17 (c-1) Notwithstanding subsection (c) of this Section, for  
18 fiscal years 2010, 2012, 2013, 2014, 2015, 2016, and 2017 only,  
19 contributions by the several departments are not required to be  
20 made for General Revenue Funds payrolls processed by the  
21 Comptroller. Payrolls paid by the several departments from all  
22 other State funds must continue to be processed pursuant to  
23 subsection (c) of this Section.

24 (c-2) For State fiscal years 2010, 2012, 2013, 2014, 2015,  
25 2016, and 2017 only, on or as soon as possible after the 15th  
26 day of each month, the Board shall submit vouchers for payment

1 of State contributions to the System, in a total monthly amount  
2 of one-twelfth of the fiscal year General Revenue Fund  
3 contribution as certified by the System pursuant to Section  
4 14-135.08 of the Illinois Pension Code.

5 (d) If an employee is paid from trust funds or federal  
6 funds, the department or other employer shall pay employer  
7 contributions from those funds to the System at the certified  
8 rate, unless the terms of the trust or the federal-State  
9 agreement preclude the use of the funds for that purpose, in  
10 which case the required employer contributions shall be paid by  
11 the State. From the effective date of this amendatory Act of  
12 the 93rd General Assembly through the payment of the final  
13 payroll from fiscal year 2004 appropriations, the department or  
14 other employer shall not pay contributions for the remainder of  
15 fiscal year 2004 but shall instead make payments as required  
16 under subsection (a-1) of Section 14.1 of the State Finance  
17 Act. The department or other employer shall resume payment of  
18 contributions at the commencement of fiscal year 2005.

19 (e) For State fiscal years 2012 through 2045, the minimum  
20 contribution to the System to be made by the State for each  
21 fiscal year shall be an amount determined by the System to be  
22 sufficient to bring the total assets of the System up to 90% of  
23 the total actuarial liabilities of the System by the end of  
24 State fiscal year 2045. In making these determinations, the  
25 required State contribution shall be calculated each year as a  
26 level percentage of payroll over the years remaining to and

1 including fiscal year 2045 and shall be determined under the  
2 projected unit credit actuarial cost method.

3 For State fiscal years 1996 through 2005, the State  
4 contribution to the System, as a percentage of the applicable  
5 employee payroll, shall be increased in equal annual increments  
6 so that by State fiscal year 2011, the State is contributing at  
7 the rate required under this Section; except that (i) for State  
8 fiscal year 1998, for all purposes of this Code and any other  
9 law of this State, the certified percentage of the applicable  
10 employee payroll shall be 5.052% for employees earning eligible  
11 creditable service under Section 14-110 and 6.500% for all  
12 other employees, notwithstanding any contrary certification  
13 made under Section 14-135.08 before the effective date of this  
14 amendatory Act of 1997, and (ii) in the following specified  
15 State fiscal years, the State contribution to the System shall  
16 not be less than the following indicated percentages of the  
17 applicable employee payroll, even if the indicated percentage  
18 will produce a State contribution in excess of the amount  
19 otherwise required under this subsection and subsection (a):  
20 9.8% in FY 1999; 10.0% in FY 2000; 10.2% in FY 2001; 10.4% in FY  
21 2002; 10.6% in FY 2003; and 10.8% in FY 2004.

22 Notwithstanding any other provision of this Article, the  
23 total required State contribution to the System for State  
24 fiscal year 2006 is \$203,783,900.

25 Notwithstanding any other provision of this Article, the  
26 total required State contribution to the System for State

1 fiscal year 2007 is \$344,164,400.

2 For each of State fiscal years 2008 through 2009, the State  
3 contribution to the System, as a percentage of the applicable  
4 employee payroll, shall be increased in equal annual increments  
5 from the required State contribution for State fiscal year  
6 2007, so that by State fiscal year 2011, the State is  
7 contributing at the rate otherwise required under this Section.

8 Notwithstanding any other provision of this Article, the  
9 total required State General Revenue Fund contribution for  
10 State fiscal year 2010 is \$723,703,100 and shall be made from  
11 the proceeds of bonds sold in fiscal year 2010 pursuant to  
12 Section 7.2 of the General Obligation Bond Act, less (i) the  
13 pro rata share of bond sale expenses determined by the System's  
14 share of total bond proceeds, (ii) any amounts received from  
15 the General Revenue Fund in fiscal year 2010, and (iii) any  
16 reduction in bond proceeds due to the issuance of discounted  
17 bonds, if applicable.

18 Notwithstanding any other provision of this Article, the  
19 total required State General Revenue Fund contribution for  
20 State fiscal year 2011 is the amount recertified by the System  
21 on or before April 1, 2011 pursuant to Section 14-135.08 and  
22 shall be made from the proceeds of bonds sold in fiscal year  
23 2011 pursuant to Section 7.2 of the General Obligation Bond  
24 Act, less (i) the pro rata share of bond sale expenses  
25 determined by the System's share of total bond proceeds, (ii)  
26 any amounts received from the General Revenue Fund in fiscal

1 year 2011, and (iii) any reduction in bond proceeds due to the  
2 issuance of discounted bonds, if applicable.

3 Notwithstanding any other provision of this Article, the  
4 total required State contribution for State fiscal year 2018 is  
5 \$1,948,861,121.

6 Beginning in State fiscal year 2046, the minimum State  
7 contribution for each fiscal year shall be the amount needed to  
8 maintain the total assets of the System at 90% of the total  
9 actuarial liabilities of the System.

10 Amounts received by the System pursuant to Section 25 of  
11 the Budget Stabilization Act or Section 8.12 of the State  
12 Finance Act in any fiscal year do not reduce and do not  
13 constitute payment of any portion of the minimum State  
14 contribution required under this Article in that fiscal year.  
15 Such amounts shall not reduce, and shall not be included in the  
16 calculation of, the required State contributions under this  
17 Article in any future year until the System has reached a  
18 funding ratio of at least 90%. A reference in this Article to  
19 the "required State contribution" or any substantially similar  
20 term does not include or apply to any amounts payable to the  
21 System under Section 25 of the Budget Stabilization Act.

22 Notwithstanding any other provision of this Section, the  
23 required State contribution for State fiscal year 2005 and for  
24 fiscal year 2008 and each fiscal year thereafter, as calculated  
25 under this Section and certified under Section 14-135.08, shall  
26 not exceed an amount equal to (i) the amount of the required

1 State contribution that would have been calculated under this  
2 Section for that fiscal year if the System had not received any  
3 payments under subsection (d) of Section 7.2 of the General  
4 Obligation Bond Act, minus (ii) the portion of the State's  
5 total debt service payments for that fiscal year on the bonds  
6 issued in fiscal year 2003 for the purposes of that Section  
7 7.2, as determined and certified by the Comptroller, that is  
8 the same as the System's portion of the total moneys  
9 distributed under subsection (d) of Section 7.2 of the General  
10 Obligation Bond Act. In determining this maximum for State  
11 fiscal years 2008 through 2010, however, the amount referred to  
12 in item (i) shall be increased, as a percentage of the  
13 applicable employee payroll, in equal increments calculated  
14 from the sum of the required State contribution for State  
15 fiscal year 2007 plus the applicable portion of the State's  
16 total debt service payments for fiscal year 2007 on the bonds  
17 issued in fiscal year 2003 for the purposes of Section 7.2 of  
18 the General Obligation Bond Act, so that, by State fiscal year  
19 2011, the State is contributing at the rate otherwise required  
20 under this Section.

21 (f) After the submission of all payments for eligible  
22 employees from personal services line items in fiscal year 2004  
23 have been made, the Comptroller shall provide to the System a  
24 certification of the sum of all fiscal year 2004 expenditures  
25 for personal services that would have been covered by payments  
26 to the System under this Section if the provisions of this



1 amendatory Act of the 93rd General Assembly had not been  
2 enacted. Upon receipt of the certification, the System shall  
3 determine the amount due to the System based on the full rate  
4 certified by the Board under Section 14-135.08 for fiscal year  
5 2004 in order to meet the State's obligation under this  
6 Section. The System shall compare this amount due to the amount  
7 received by the System in fiscal year 2004 through payments  
8 under this Section and under Section 6z-61 of the State Finance  
9 Act. If the amount due is more than the amount received, the  
10 difference shall be termed the "Fiscal Year 2004 Shortfall" for  
11 purposes of this Section, and the Fiscal Year 2004 Shortfall  
12 shall be satisfied under Section 1.2 of the State Pension Funds  
13 Continuing Appropriation Act. If the amount due is less than  
14 the amount received, the difference shall be termed the "Fiscal  
15 Year 2004 Overpayment" for purposes of this Section, and the  
16 Fiscal Year 2004 Overpayment shall be repaid by the System to  
17 the Pension Contribution Fund as soon as practicable after the  
18 certification.

19 (g) For purposes of determining the required State  
20 contribution to the System, the value of the System's assets  
21 shall be equal to the actuarial value of the System's assets,  
22 which shall be calculated as follows:

23 As of June 30, 2008, the actuarial value of the System's  
24 assets shall be equal to the market value of the assets as of  
25 that date. In determining the actuarial value of the System's  
26 assets for fiscal years after June 30, 2008, any actuarial

1 gains or losses from investment return incurred in a fiscal  
2 year shall be recognized in equal annual amounts over the  
3 5-year period following that fiscal year.

4 (h) For purposes of determining the required State  
5 contribution to the System for a particular year, the actuarial  
6 value of assets shall be assumed to earn a rate of return equal  
7 to the System's actuarially assumed rate of return.

8 (i) After the submission of all payments for eligible  
9 employees from personal services line items paid from the  
10 General Revenue Fund in fiscal year 2010 have been made, the  
11 Comptroller shall provide to the System a certification of the  
12 sum of all fiscal year 2010 expenditures for personal services  
13 that would have been covered by payments to the System under  
14 this Section if the provisions of this amendatory Act of the  
15 96th General Assembly had not been enacted. Upon receipt of the  
16 certification, the System shall determine the amount due to the  
17 System based on the full rate certified by the Board under  
18 Section 14-135.08 for fiscal year 2010 in order to meet the  
19 State's obligation under this Section. The System shall compare  
20 this amount due to the amount received by the System in fiscal  
21 year 2010 through payments under this Section. If the amount  
22 due is more than the amount received, the difference shall be  
23 termed the "Fiscal Year 2010 Shortfall" for purposes of this  
24 Section, and the Fiscal Year 2010 Shortfall shall be satisfied  
25 under Section 1.2 of the State Pension Funds Continuing  
26 Appropriation Act. If the amount due is less than the amount

1 received, the difference shall be termed the "Fiscal Year 2010  
2 Overpayment" for purposes of this Section, and the Fiscal Year  
3 2010 Overpayment shall be repaid by the System to the General  
4 Revenue Fund as soon as practicable after the certification.

5 (j) After the submission of all payments for eligible  
6 employees from personal services line items paid from the  
7 General Revenue Fund in fiscal year 2011 have been made, the  
8 Comptroller shall provide to the System a certification of the  
9 sum of all fiscal year 2011 expenditures for personal services  
10 that would have been covered by payments to the System under  
11 this Section if the provisions of this amendatory Act of the  
12 96th General Assembly had not been enacted. Upon receipt of the  
13 certification, the System shall determine the amount due to the  
14 System based on the full rate certified by the Board under  
15 Section 14-135.08 for fiscal year 2011 in order to meet the  
16 State's obligation under this Section. The System shall compare  
17 this amount due to the amount received by the System in fiscal  
18 year 2011 through payments under this Section. If the amount  
19 due is more than the amount received, the difference shall be  
20 termed the "Fiscal Year 2011 Shortfall" for purposes of this  
21 Section, and the Fiscal Year 2011 Shortfall shall be satisfied  
22 under Section 1.2 of the State Pension Funds Continuing  
23 Appropriation Act. If the amount due is less than the amount  
24 received, the difference shall be termed the "Fiscal Year 2011  
25 Overpayment" for purposes of this Section, and the Fiscal Year  
26 2011 Overpayment shall be repaid by the System to the General

1 Revenue Fund as soon as practicable after the certification.

2 (k) For fiscal years 2012 through 2017 only, after the  
3 submission of all payments for eligible employees from personal  
4 services line items paid from the General Revenue Fund in the  
5 fiscal year have been made, the Comptroller shall provide to  
6 the System a certification of the sum of all expenditures in  
7 the fiscal year for personal services. Upon receipt of the  
8 certification, the System shall determine the amount due to the  
9 System based on the full rate certified by the Board under  
10 Section 14-135.08 for the fiscal year in order to meet the  
11 State's obligation under this Section. The System shall compare  
12 this amount due to the amount received by the System for the  
13 fiscal year. If the amount due is more than the amount  
14 received, the difference shall be termed the "Prior Fiscal Year  
15 Shortfall" for purposes of this Section, and the Prior Fiscal  
16 Year Shortfall shall be satisfied under Section 1.2 of the  
17 State Pension Funds Continuing Appropriation Act. If the amount  
18 due is less than the amount received, the difference shall be  
19 termed the "Prior Fiscal Year Overpayment" for purposes of this  
20 Section, and the Prior Fiscal Year Overpayment shall be repaid  
21 by the System to the General Revenue Fund as soon as  
22 practicable after the certification.

23 (Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-8,  
24 eff. 7-9-15; 99-523, eff. 6-30-16.)

25 (40 ILCS 5/15-155) (from Ch. 108 1/2, par. 15-155)

1           Sec. 15-155. Employer contributions.

2           (a) The State of Illinois shall make contributions by  
3 appropriations of amounts which, together with the other  
4 employer contributions from trust, federal, and other funds,  
5 employee contributions, income from investments, and other  
6 income of this System, will be sufficient to meet the cost of  
7 maintaining and administering the System on a 90% funded basis  
8 in accordance with actuarial recommendations.

9           The Board shall determine the amount of State contributions  
10 required for each fiscal year on the basis of the actuarial  
11 tables and other assumptions adopted by the Board and the  
12 recommendations of the actuary, using the formula in subsection  
13 (a-1).

14           (a-1) For State fiscal years 2012 through 2045, the minimum  
15 contribution to the System to be made by the State for each  
16 fiscal year shall be an amount determined by the System to be  
17 sufficient to bring the total assets of the System up to 90% of  
18 the total actuarial liabilities of the System by the end of  
19 State fiscal year 2045. In making these determinations, the  
20 required State contribution shall be calculated each year as a  
21 level percentage of payroll over the years remaining to and  
22 including fiscal year 2045 and shall be determined under the  
23 projected unit credit actuarial cost method.

24           For State fiscal years 1996 through 2005, the State  
25 contribution to the System, as a percentage of the applicable  
26 employee payroll, shall be increased in equal annual increments

1 so that by State fiscal year 2011, the State is contributing at  
2 the rate required under this Section.

3 Notwithstanding any other provision of this Article, the  
4 total required State contribution for State fiscal year 2006 is  
5 \$166,641,900.

6 Notwithstanding any other provision of this Article, the  
7 total required State contribution for State fiscal year 2007 is  
8 \$252,064,100.

9 For each of State fiscal years 2008 through 2009, the State  
10 contribution to the System, as a percentage of the applicable  
11 employee payroll, shall be increased in equal annual increments  
12 from the required State contribution for State fiscal year  
13 2007, so that by State fiscal year 2011, the State is  
14 contributing at the rate otherwise required under this Section.

15 Notwithstanding any other provision of this Article, the  
16 total required State contribution for State fiscal year 2010 is  
17 \$702,514,000 and shall be made from the State Pensions Fund and  
18 proceeds of bonds sold in fiscal year 2010 pursuant to Section  
19 7.2 of the General Obligation Bond Act, less (i) the pro rata  
20 share of bond sale expenses determined by the System's share of  
21 total bond proceeds, (ii) any amounts received from the General  
22 Revenue Fund in fiscal year 2010, (iii) any reduction in bond  
23 proceeds due to the issuance of discounted bonds, if  
24 applicable.

25 Notwithstanding any other provision of this Article, the  
26 total required State contribution for State fiscal year 2011 is

1 the amount recertified by the System on or before April 1, 2011  
2 pursuant to Section 15-165 and shall be made from the State  
3 Pensions Fund and proceeds of bonds sold in fiscal year 2011  
4 pursuant to Section 7.2 of the General Obligation Bond Act,  
5 less (i) the pro rata share of bond sale expenses determined by  
6 the System's share of total bond proceeds, (ii) any amounts  
7 received from the General Revenue Fund in fiscal year 2011, and  
8 (iii) any reduction in bond proceeds due to the issuance of  
9 discounted bonds, if applicable.

10 Notwithstanding any other provision of this Article, the  
11 total required State contribution for State fiscal year 2018 is  
12 \$1,461,685,000.

13 Beginning in State fiscal year 2046, the minimum State  
14 contribution for each fiscal year shall be the amount needed to  
15 maintain the total assets of the System at 90% of the total  
16 actuarial liabilities of the System.

17 Amounts received by the System pursuant to Section 25 of  
18 the Budget Stabilization Act or Section 8.12 of the State  
19 Finance Act in any fiscal year do not reduce and do not  
20 constitute payment of any portion of the minimum State  
21 contribution required under this Article in that fiscal year.  
22 Such amounts shall not reduce, and shall not be included in the  
23 calculation of, the required State contributions under this  
24 Article in any future year until the System has reached a  
25 funding ratio of at least 90%. A reference in this Article to  
26 the "required State contribution" or any substantially similar

1 term does not include or apply to any amounts payable to the  
2 System under Section 25 of the Budget Stabilization Act.

3 Notwithstanding any other provision of this Section, the  
4 required State contribution for State fiscal year 2005 and for  
5 fiscal year 2008 and each fiscal year thereafter, as calculated  
6 under this Section and certified under Section 15-165, shall  
7 not exceed an amount equal to (i) the amount of the required  
8 State contribution that would have been calculated under this  
9 Section for that fiscal year if the System had not received any  
10 payments under subsection (d) of Section 7.2 of the General  
11 Obligation Bond Act, minus (ii) the portion of the State's  
12 total debt service payments for that fiscal year on the bonds  
13 issued in fiscal year 2003 for the purposes of that Section  
14 7.2, as determined and certified by the Comptroller, that is  
15 the same as the System's portion of the total moneys  
16 distributed under subsection (d) of Section 7.2 of the General  
17 Obligation Bond Act. In determining this maximum for State  
18 fiscal years 2008 through 2010, however, the amount referred to  
19 in item (i) shall be increased, as a percentage of the  
20 applicable employee payroll, in equal increments calculated  
21 from the sum of the required State contribution for State  
22 fiscal year 2007 plus the applicable portion of the State's  
23 total debt service payments for fiscal year 2007 on the bonds  
24 issued in fiscal year 2003 for the purposes of Section 7.2 of  
25 the General Obligation Bond Act, so that, by State fiscal year  
26 2011, the State is contributing at the rate otherwise required



1 under this Section.

2 (b) If an employee is paid from trust or federal funds, the  
3 employer shall pay to the Board contributions from those funds  
4 which are sufficient to cover the accruing normal costs on  
5 behalf of the employee. However, universities having employees  
6 who are compensated out of local auxiliary funds, income funds,  
7 or service enterprise funds are not required to pay such  
8 contributions on behalf of those employees. The local auxiliary  
9 funds, income funds, and service enterprise funds of  
10 universities shall not be considered trust funds for the  
11 purpose of this Article, but funds of alumni associations,  
12 foundations, and athletic associations which are affiliated  
13 with the universities included as employers under this Article  
14 and other employers which do not receive State appropriations  
15 are considered to be trust funds for the purpose of this  
16 Article.

17 (b-1) The City of Urbana and the City of Champaign shall  
18 each make employer contributions to this System for their  
19 respective firefighter employees who participate in this  
20 System pursuant to subsection (h) of Section 15-107. The rate  
21 of contributions to be made by those municipalities shall be  
22 determined annually by the Board on the basis of the actuarial  
23 assumptions adopted by the Board and the recommendations of the  
24 actuary, and shall be expressed as a percentage of salary for  
25 each such employee. The Board shall certify the rate to the  
26 affected municipalities as soon as may be practical. The

1 employer contributions required under this subsection shall be  
2 remitted by the municipality to the System at the same time and  
3 in the same manner as employee contributions.

4 (c) Through State fiscal year 1995: The total employer  
5 contribution shall be apportioned among the various funds of  
6 the State and other employers, whether trust, federal, or other  
7 funds, in accordance with actuarial procedures approved by the  
8 Board. State of Illinois contributions for employers receiving  
9 State appropriations for personal services shall be payable  
10 from appropriations made to the employers or to the System. The  
11 contributions for Class I community colleges covering earnings  
12 other than those paid from trust and federal funds, shall be  
13 payable solely from appropriations to the Illinois Community  
14 College Board or the System for employer contributions.

15 (d) Beginning in State fiscal year 1996, the required State  
16 contributions to the System shall be appropriated directly to  
17 the System and shall be payable through vouchers issued in  
18 accordance with subsection (c) of Section 15-165, except as  
19 provided in subsection (g).

20 (e) The State Comptroller shall draw warrants payable to  
21 the System upon proper certification by the System or by the  
22 employer in accordance with the appropriation laws and this  
23 Code.

24 (f) Normal costs under this Section means liability for  
25 pensions and other benefits which accrues to the System because  
26 of the credits earned for service rendered by the participants

1 during the fiscal year and expenses of administering the  
2 System, but shall not include the principal of or any  
3 redemption premium or interest on any bonds issued by the Board  
4 or any expenses incurred or deposits required in connection  
5 therewith.

6 (g) If the amount of a participant's earnings for any  
7 academic year used to determine the final rate of earnings,  
8 determined on a full-time equivalent basis, exceeds the amount  
9 of his or her earnings with the same employer for the previous  
10 academic year, determined on a full-time equivalent basis, by  
11 more than 6%, the participant's employer shall pay to the  
12 System, in addition to all other payments required under this  
13 Section and in accordance with guidelines established by the  
14 System, the present value of the increase in benefits resulting  
15 from the portion of the increase in earnings that is in excess  
16 of 6%. This present value shall be computed by the System on  
17 the basis of the actuarial assumptions and tables used in the  
18 most recent actuarial valuation of the System that is available  
19 at the time of the computation. The System may require the  
20 employer to provide any pertinent information or  
21 documentation.

22 Whenever it determines that a payment is or may be required  
23 under this subsection (g), the System shall calculate the  
24 amount of the payment and bill the employer for that amount.  
25 The bill shall specify the calculations used to determine the  
26 amount due. If the employer disputes the amount of the bill, it

1 may, within 30 days after receipt of the bill, apply to the  
2 System in writing for a recalculation. The application must  
3 specify in detail the grounds of the dispute and, if the  
4 employer asserts that the calculation is subject to subsection  
5 (h) or (i) of this Section, must include an affidavit setting  
6 forth and attesting to all facts within the employer's  
7 knowledge that are pertinent to the applicability of subsection  
8 (h) or (i). Upon receiving a timely application for  
9 recalculation, the System shall review the application and, if  
10 appropriate, recalculate the amount due.

11 The employer contributions required under this subsection  
12 (g) may be paid in the form of a lump sum within 90 days after  
13 receipt of the bill. If the employer contributions are not paid  
14 within 90 days after receipt of the bill, then interest will be  
15 charged at a rate equal to the System's annual actuarially  
16 assumed rate of return on investment compounded annually from  
17 the 91st day after receipt of the bill. Payments must be  
18 concluded within 3 years after the employer's receipt of the  
19 bill.

20 When assessing payment for any amount due under this  
21 subsection (g), the System shall include earnings, to the  
22 extent not established by a participant under Section 15-113.11  
23 or 15-113.12, that would have been paid to the participant had  
24 the participant not taken (i) periods of voluntary or  
25 involuntary furlough occurring on or after July 1, 2015 and on  
26 or before June 30, 2017 or (ii) periods of voluntary pay

1 reduction in lieu of furlough occurring on or after July 1,  
2 2015 and on or before June 30, 2017. Determining earnings that  
3 would have been paid to a participant had the participant not  
4 taken periods of voluntary or involuntary furlough or periods  
5 of voluntary pay reduction shall be the responsibility of the  
6 employer, and shall be reported in a manner prescribed by the  
7 System.

8 (h) This subsection (h) applies only to payments made or  
9 salary increases given on or after June 1, 2005 but before July  
10 1, 2011. The changes made by Public Act 94-1057 shall not  
11 require the System to refund any payments received before July  
12 31, 2006 (the effective date of Public Act 94-1057).

13 When assessing payment for any amount due under subsection  
14 (g), the System shall exclude earnings increases paid to  
15 participants under contracts or collective bargaining  
16 agreements entered into, amended, or renewed before June 1,  
17 2005.

18 When assessing payment for any amount due under subsection  
19 (g), the System shall exclude earnings increases paid to a  
20 participant at a time when the participant is 10 or more years  
21 from retirement eligibility under Section 15-135.

22 When assessing payment for any amount due under subsection  
23 (g), the System shall exclude earnings increases resulting from  
24 overload work, including a contract for summer teaching, or  
25 overtime when the employer has certified to the System, and the  
26 System has approved the certification, that: (i) in the case of

1 overloads (A) the overload work is for the sole purpose of  
2 academic instruction in excess of the standard number of  
3 instruction hours for a full-time employee occurring during the  
4 academic year that the overload is paid and (B) the earnings  
5 increases are equal to or less than the rate of pay for  
6 academic instruction computed using the participant's current  
7 salary rate and work schedule; and (ii) in the case of  
8 overtime, the overtime was necessary for the educational  
9 mission.

10 When assessing payment for any amount due under subsection  
11 (g), the System shall exclude any earnings increase resulting  
12 from (i) a promotion for which the employee moves from one  
13 classification to a higher classification under the State  
14 Universities Civil Service System, (ii) a promotion in academic  
15 rank for a tenured or tenure-track faculty position, or (iii) a  
16 promotion that the Illinois Community College Board has  
17 recommended in accordance with subsection (k) of this Section.  
18 These earnings increases shall be excluded only if the  
19 promotion is to a position that has existed and been filled by  
20 a member for no less than one complete academic year and the  
21 earnings increase as a result of the promotion is an increase  
22 that results in an amount no greater than the average salary  
23 paid for other similar positions.

24 (i) When assessing payment for any amount due under  
25 subsection (g), the System shall exclude any salary increase  
26 described in subsection (h) of this Section given on or after

1 July 1, 2011 but before July 1, 2014 under a contract or  
2 collective bargaining agreement entered into, amended, or  
3 renewed on or after June 1, 2005 but before July 1, 2011.  
4 Notwithstanding any other provision of this Section, any  
5 payments made or salary increases given after June 30, 2014  
6 shall be used in assessing payment for any amount due under  
7 subsection (g) of this Section.

8 (j) The System shall prepare a report and file copies of  
9 the report with the Governor and the General Assembly by  
10 January 1, 2007 that contains all of the following information:

11 (1) The number of recalculations required by the  
12 changes made to this Section by Public Act 94-1057 for each  
13 employer.

14 (2) The dollar amount by which each employer's  
15 contribution to the System was changed due to  
16 recalculations required by Public Act 94-1057.

17 (3) The total amount the System received from each  
18 employer as a result of the changes made to this Section by  
19 Public Act 94-4.

20 (4) The increase in the required State contribution  
21 resulting from the changes made to this Section by Public  
22 Act 94-1057.

23 (k) The Illinois Community College Board shall adopt rules  
24 for recommending lists of promotional positions submitted to  
25 the Board by community colleges and for reviewing the  
26 promotional lists on an annual basis. When recommending

1 promotional lists, the Board shall consider the similarity of  
2 the positions submitted to those positions recognized for State  
3 universities by the State Universities Civil Service System.  
4 The Illinois Community College Board shall file a copy of its  
5 findings with the System. The System shall consider the  
6 findings of the Illinois Community College Board when making  
7 determinations under this Section. The System shall not exclude  
8 any earnings increases resulting from a promotion when the  
9 promotion was not submitted by a community college. Nothing in  
10 this subsection (k) shall require any community college to  
11 submit any information to the Community College Board.

12 (l) For purposes of determining the required State  
13 contribution to the System, the value of the System's assets  
14 shall be equal to the actuarial value of the System's assets,  
15 which shall be calculated as follows:

16 As of June 30, 2008, the actuarial value of the System's  
17 assets shall be equal to the market value of the assets as of  
18 that date. In determining the actuarial value of the System's  
19 assets for fiscal years after June 30, 2008, any actuarial  
20 gains or losses from investment return incurred in a fiscal  
21 year shall be recognized in equal annual amounts over the  
22 5-year period following that fiscal year.

23 (m) For purposes of determining the required State  
24 contribution to the system for a particular year, the actuarial  
25 value of assets shall be assumed to earn a rate of return equal  
26 to the system's actuarially assumed rate of return.



1 (Source: P.A. 98-92, eff. 7-16-13; 98-463, eff. 8-16-13;  
2 99-897, eff. 1-1-17.)

3 (40 ILCS 5/16-158) (from Ch. 108 1/2, par. 16-158)

4 (Text of Section WITHOUT the changes made by P.A. 98-599,  
5 which has been held unconstitutional)

6 Sec. 16-158. Contributions by State and other employing  
7 units.

8 (a) The State shall make contributions to the System by  
9 means of appropriations from the Common School Fund and other  
10 State funds of amounts which, together with other employer  
11 contributions, employee contributions, investment income, and  
12 other income, will be sufficient to meet the cost of  
13 maintaining and administering the System on a 90% funded basis  
14 in accordance with actuarial recommendations.

15 The Board shall determine the amount of State contributions  
16 required for each fiscal year on the basis of the actuarial  
17 tables and other assumptions adopted by the Board and the  
18 recommendations of the actuary, using the formula in subsection  
19 (b-3).

20 (a-1) Annually, on or before November 15 until November 15,  
21 2011, the Board shall certify to the Governor the amount of the  
22 required State contribution for the coming fiscal year. The  
23 certification under this subsection (a-1) shall include a copy  
24 of the actuarial recommendations upon which it is based and  
25 shall specifically identify the System's projected State

1 normal cost for that fiscal year.

2 On or before May 1, 2004, the Board shall recalculate and  
3 recertify to the Governor the amount of the required State  
4 contribution to the System for State fiscal year 2005, taking  
5 into account the amounts appropriated to and received by the  
6 System under subsection (d) of Section 7.2 of the General  
7 Obligation Bond Act.

8 On or before July 1, 2005, the Board shall recalculate and  
9 recertify to the Governor the amount of the required State  
10 contribution to the System for State fiscal year 2006, taking  
11 into account the changes in required State contributions made  
12 by this amendatory Act of the 94th General Assembly.

13 On or before April 1, 2011, the Board shall recalculate and  
14 recertify to the Governor the amount of the required State  
15 contribution to the System for State fiscal year 2011, applying  
16 the changes made by Public Act 96-889 to the System's assets  
17 and liabilities as of June 30, 2009 as though Public Act 96-889  
18 was approved on that date.

19 (a-5) On or before November 1 of each year, beginning  
20 November 1, 2012, the Board shall submit to the State Actuary,  
21 the Governor, and the General Assembly a proposed certification  
22 of the amount of the required State contribution to the System  
23 for the next fiscal year, along with all of the actuarial  
24 assumptions, calculations, and data upon which that proposed  
25 certification is based. On or before January 1 of each year,  
26 beginning January 1, 2013, the State Actuary shall issue a

1 preliminary report concerning the proposed certification and  
2 identifying, if necessary, recommended changes in actuarial  
3 assumptions that the Board must consider before finalizing its  
4 certification of the required State contributions. On or before  
5 January 15, 2013 and each January 15 thereafter, the Board  
6 shall certify to the Governor and the General Assembly the  
7 amount of the required State contribution for the next fiscal  
8 year. The Board's certification must note any deviations from  
9 the State Actuary's recommended changes, the reason or reasons  
10 for not following the State Actuary's recommended changes, and  
11 the fiscal impact of not following the State Actuary's  
12 recommended changes on the required State contribution.

13 (b) Through State fiscal year 1995, the State contributions  
14 shall be paid to the System in accordance with Section 18-7 of  
15 the School Code.

16 (b-1) Beginning in State fiscal year 1996, on the 15th day  
17 of each month, or as soon thereafter as may be practicable, the  
18 Board shall submit vouchers for payment of State contributions  
19 to the System, in a total monthly amount of one-twelfth of the  
20 required annual State contribution certified under subsection  
21 (a-1). From the effective date of this amendatory Act of the  
22 93rd General Assembly through June 30, 2004, the Board shall  
23 not submit vouchers for the remainder of fiscal year 2004 in  
24 excess of the fiscal year 2004 certified contribution amount  
25 determined under this Section after taking into consideration  
26 the transfer to the System under subsection (a) of Section

1 6z-61 of the State Finance Act. These vouchers shall be paid by  
2 the State Comptroller and Treasurer by warrants drawn on the  
3 funds appropriated to the System for that fiscal year.

4 If in any month the amount remaining unexpended from all  
5 other appropriations to the System for the applicable fiscal  
6 year (including the appropriations to the System under Section  
7 8.12 of the State Finance Act and Section 1 of the State  
8 Pension Funds Continuing Appropriation Act) is less than the  
9 amount lawfully vouchered under this subsection, the  
10 difference shall be paid from the Common School Fund under the  
11 continuing appropriation authority provided in Section 1.1 of  
12 the State Pension Funds Continuing Appropriation Act.

13 (b-2) Allocations from the Common School Fund apportioned  
14 to school districts not coming under this System shall not be  
15 diminished or affected by the provisions of this Article.

16 (b-3) For State fiscal years 2012 through 2045, the minimum  
17 contribution to the System to be made by the State for each  
18 fiscal year shall be an amount determined by the System to be  
19 sufficient to bring the total assets of the System up to 90% of  
20 the total actuarial liabilities of the System by the end of  
21 State fiscal year 2045. In making these determinations, the  
22 required State contribution shall be calculated each year as a  
23 level percentage of payroll over the years remaining to and  
24 including fiscal year 2045 and shall be determined under the  
25 projected unit credit actuarial cost method.

26 For State fiscal years 1996 through 2005, the State

1 contribution to the System, as a percentage of the applicable  
2 employee payroll, shall be increased in equal annual increments  
3 so that by State fiscal year 2011, the State is contributing at  
4 the rate required under this Section; except that in the  
5 following specified State fiscal years, the State contribution  
6 to the System shall not be less than the following indicated  
7 percentages of the applicable employee payroll, even if the  
8 indicated percentage will produce a State contribution in  
9 excess of the amount otherwise required under this subsection  
10 and subsection (a), and notwithstanding any contrary  
11 certification made under subsection (a-1) before the effective  
12 date of this amendatory Act of 1998: 10.02% in FY 1999; 10.77%  
13 in FY 2000; 11.47% in FY 2001; 12.16% in FY 2002; 12.86% in FY  
14 2003; and 13.56% in FY 2004.

15 Notwithstanding any other provision of this Article, the  
16 total required State contribution for State fiscal year 2006 is  
17 \$534,627,700.

18 Notwithstanding any other provision of this Article, the  
19 total required State contribution for State fiscal year 2007 is  
20 \$738,014,500.

21 For each of State fiscal years 2008 through 2009, the State  
22 contribution to the System, as a percentage of the applicable  
23 employee payroll, shall be increased in equal annual increments  
24 from the required State contribution for State fiscal year  
25 2007, so that by State fiscal year 2011, the State is  
26 contributing at the rate otherwise required under this Section.

1           Notwithstanding any other provision of this Article, the  
2 total required State contribution for State fiscal year 2010 is  
3 \$2,089,268,000 and shall be made from the proceeds of bonds  
4 sold in fiscal year 2010 pursuant to Section 7.2 of the General  
5 Obligation Bond Act, less (i) the pro rata share of bond sale  
6 expenses determined by the System's share of total bond  
7 proceeds, (ii) any amounts received from the Common School Fund  
8 in fiscal year 2010, and (iii) any reduction in bond proceeds  
9 due to the issuance of discounted bonds, if applicable.

10           Notwithstanding any other provision of this Article, the  
11 total required State contribution for State fiscal year 2011 is  
12 the amount recertified by the System on or before April 1, 2011  
13 pursuant to subsection (a-1) of this Section and shall be made  
14 from the proceeds of bonds sold in fiscal year 2011 pursuant to  
15 Section 7.2 of the General Obligation Bond Act, less (i) the  
16 pro rata share of bond sale expenses determined by the System's  
17 share of total bond proceeds, (ii) any amounts received from  
18 the Common School Fund in fiscal year 2011, and (iii) any  
19 reduction in bond proceeds due to the issuance of discounted  
20 bonds, if applicable. This amount shall include, in addition to  
21 the amount certified by the System, an amount necessary to meet  
22 employer contributions required by the State as an employer  
23 under paragraph (e) of this Section, which may also be used by  
24 the System for contributions required by paragraph (a) of  
25 Section 16-127.

26           Notwithstanding any other provision of this Article, the

1 total required State contribution for State fiscal year 2018 is  
2 \$3,869,952,674.

3 Beginning in State fiscal year 2046, the minimum State  
4 contribution for each fiscal year shall be the amount needed to  
5 maintain the total assets of the System at 90% of the total  
6 actuarial liabilities of the System.

7 Amounts received by the System pursuant to Section 25 of  
8 the Budget Stabilization Act or Section 8.12 of the State  
9 Finance Act in any fiscal year do not reduce and do not  
10 constitute payment of any portion of the minimum State  
11 contribution required under this Article in that fiscal year.  
12 Such amounts shall not reduce, and shall not be included in the  
13 calculation of, the required State contributions under this  
14 Article in any future year until the System has reached a  
15 funding ratio of at least 90%. A reference in this Article to  
16 the "required State contribution" or any substantially similar  
17 term does not include or apply to any amounts payable to the  
18 System under Section 25 of the Budget Stabilization Act.

19 Notwithstanding any other provision of this Section, the  
20 required State contribution for State fiscal year 2005 and for  
21 fiscal year 2008 and each fiscal year thereafter, as calculated  
22 under this Section and certified under subsection (a-1), shall  
23 not exceed an amount equal to (i) the amount of the required  
24 State contribution that would have been calculated under this  
25 Section for that fiscal year if the System had not received any  
26 payments under subsection (d) of Section 7.2 of the General

1 Obligation Bond Act, minus (ii) the portion of the State's  
2 total debt service payments for that fiscal year on the bonds  
3 issued in fiscal year 2003 for the purposes of that Section  
4 7.2, as determined and certified by the Comptroller, that is  
5 the same as the System's portion of the total moneys  
6 distributed under subsection (d) of Section 7.2 of the General  
7 Obligation Bond Act. In determining this maximum for State  
8 fiscal years 2008 through 2010, however, the amount referred to  
9 in item (i) shall be increased, as a percentage of the  
10 applicable employee payroll, in equal increments calculated  
11 from the sum of the required State contribution for State  
12 fiscal year 2007 plus the applicable portion of the State's  
13 total debt service payments for fiscal year 2007 on the bonds  
14 issued in fiscal year 2003 for the purposes of Section 7.2 of  
15 the General Obligation Bond Act, so that, by State fiscal year  
16 2011, the State is contributing at the rate otherwise required  
17 under this Section.

18 (c) Payment of the required State contributions and of all  
19 pensions, retirement annuities, death benefits, refunds, and  
20 other benefits granted under or assumed by this System, and all  
21 expenses in connection with the administration and operation  
22 thereof, are obligations of the State.

23 If members are paid from special trust or federal funds  
24 which are administered by the employing unit, whether school  
25 district or other unit, the employing unit shall pay to the  
26 System from such funds the full accruing retirement costs based



1 upon that service, which, beginning July 1, 2014, shall be at a  
2 rate, expressed as a percentage of salary, equal to the total  
3 minimum contribution to the System to be made by the State for  
4 that fiscal year, including both normal cost and unfunded  
5 liability components, expressed as a percentage of payroll, as  
6 determined by the System under subsection (b-3) of this  
7 Section. Employer contributions, based on salary paid to  
8 members from federal funds, may be forwarded by the  
9 distributing agency of the State of Illinois to the System  
10 prior to allocation, in an amount determined in accordance with  
11 guidelines established by such agency and the System. Any  
12 contribution for fiscal year 2015 collected as a result of the  
13 change made by this amendatory Act of the 98th General Assembly  
14 shall be considered a State contribution under subsection (b-3)  
15 of this Section.

16 (d) Effective July 1, 1986, any employer of a teacher as  
17 defined in paragraph (8) of Section 16-106 shall pay the  
18 employer's normal cost of benefits based upon the teacher's  
19 service, in addition to employee contributions, as determined  
20 by the System. Such employer contributions shall be forwarded  
21 monthly in accordance with guidelines established by the  
22 System.

23 However, with respect to benefits granted under Section  
24 16-133.4 or 16-133.5 to a teacher as defined in paragraph (8)  
25 of Section 16-106, the employer's contribution shall be 12%  
26 (rather than 20%) of the member's highest annual salary rate

1 for each year of creditable service granted, and the employer  
2 shall also pay the required employee contribution on behalf of  
3 the teacher. For the purposes of Sections 16-133.4 and  
4 16-133.5, a teacher as defined in paragraph (8) of Section  
5 16-106 who is serving in that capacity while on leave of  
6 absence from another employer under this Article shall not be  
7 considered an employee of the employer from which the teacher  
8 is on leave.

9 (e) Beginning July 1, 1998, every employer of a teacher  
10 shall pay to the System an employer contribution computed as  
11 follows:

12 (1) Beginning July 1, 1998 through June 30, 1999, the  
13 employer contribution shall be equal to 0.3% of each  
14 teacher's salary.

15 (2) Beginning July 1, 1999 and thereafter, the employer  
16 contribution shall be equal to 0.58% of each teacher's  
17 salary.

18 The school district or other employing unit may pay these  
19 employer contributions out of any source of funding available  
20 for that purpose and shall forward the contributions to the  
21 System on the schedule established for the payment of member  
22 contributions.

23 These employer contributions are intended to offset a  
24 portion of the cost to the System of the increases in  
25 retirement benefits resulting from this amendatory Act of 1998.

26 Each employer of teachers is entitled to a credit against

1 the contributions required under this subsection (e) with  
2 respect to salaries paid to teachers for the period January 1,  
3 2002 through June 30, 2003, equal to the amount paid by that  
4 employer under subsection (a-5) of Section 6.6 of the State  
5 Employees Group Insurance Act of 1971 with respect to salaries  
6 paid to teachers for that period.

7 The additional 1% employee contribution required under  
8 Section 16-152 by this amendatory Act of 1998 is the  
9 responsibility of the teacher and not the teacher's employer,  
10 unless the employer agrees, through collective bargaining or  
11 otherwise, to make the contribution on behalf of the teacher.

12 If an employer is required by a contract in effect on May  
13 1, 1998 between the employer and an employee organization to  
14 pay, on behalf of all its full-time employees covered by this  
15 Article, all mandatory employee contributions required under  
16 this Article, then the employer shall be excused from paying  
17 the employer contribution required under this subsection (e)  
18 for the balance of the term of that contract. The employer and  
19 the employee organization shall jointly certify to the System  
20 the existence of the contractual requirement, in such form as  
21 the System may prescribe. This exclusion shall cease upon the  
22 termination, extension, or renewal of the contract at any time  
23 after May 1, 1998.

24 (f) If the amount of a teacher's salary for any school year  
25 used to determine final average salary exceeds the member's  
26 annual full-time salary rate with the same employer for the

1 previous school year by more than 6%, the teacher's employer  
2 shall pay to the System, in addition to all other payments  
3 required under this Section and in accordance with guidelines  
4 established by the System, the present value of the increase in  
5 benefits resulting from the portion of the increase in salary  
6 that is in excess of 6%. This present value shall be computed  
7 by the System on the basis of the actuarial assumptions and  
8 tables used in the most recent actuarial valuation of the  
9 System that is available at the time of the computation. If a  
10 teacher's salary for the 2005-2006 school year is used to  
11 determine final average salary under this subsection (f), then  
12 the changes made to this subsection (f) by Public Act 94-1057  
13 shall apply in calculating whether the increase in his or her  
14 salary is in excess of 6%. For the purposes of this Section,  
15 change in employment under Section 10-21.12 of the School Code  
16 on or after June 1, 2005 shall constitute a change in employer.  
17 The System may require the employer to provide any pertinent  
18 information or documentation. The changes made to this  
19 subsection (f) by this amendatory Act of the 94th General  
20 Assembly apply without regard to whether the teacher was in  
21 service on or after its effective date.

22 Whenever it determines that a payment is or may be required  
23 under this subsection, the System shall calculate the amount of  
24 the payment and bill the employer for that amount. The bill  
25 shall specify the calculations used to determine the amount  
26 due. If the employer disputes the amount of the bill, it may,

1 within 30 days after receipt of the bill, apply to the System  
2 in writing for a recalculation. The application must specify in  
3 detail the grounds of the dispute and, if the employer asserts  
4 that the calculation is subject to subsection (g) or (h) of  
5 this Section, must include an affidavit setting forth and  
6 attesting to all facts within the employer's knowledge that are  
7 pertinent to the applicability of that subsection. Upon  
8 receiving a timely application for recalculation, the System  
9 shall review the application and, if appropriate, recalculate  
10 the amount due.

11 The employer contributions required under this subsection  
12 (f) may be paid in the form of a lump sum within 90 days after  
13 receipt of the bill. If the employer contributions are not paid  
14 within 90 days after receipt of the bill, then interest will be  
15 charged at a rate equal to the System's annual actuarially  
16 assumed rate of return on investment compounded annually from  
17 the 91st day after receipt of the bill. Payments must be  
18 concluded within 3 years after the employer's receipt of the  
19 bill.

20 (g) This subsection (g) applies only to payments made or  
21 salary increases given on or after June 1, 2005 but before July  
22 1, 2011. The changes made by Public Act 94-1057 shall not  
23 require the System to refund any payments received before July  
24 31, 2006 (the effective date of Public Act 94-1057).

25 When assessing payment for any amount due under subsection  
26 (f), the System shall exclude salary increases paid to teachers

1 under contracts or collective bargaining agreements entered  
2 into, amended, or renewed before June 1, 2005.

3 When assessing payment for any amount due under subsection  
4 (f), the System shall exclude salary increases paid to a  
5 teacher at a time when the teacher is 10 or more years from  
6 retirement eligibility under Section 16-132 or 16-133.2.

7 When assessing payment for any amount due under subsection  
8 (f), the System shall exclude salary increases resulting from  
9 overload work, including summer school, when the school  
10 district has certified to the System, and the System has  
11 approved the certification, that (i) the overload work is for  
12 the sole purpose of classroom instruction in excess of the  
13 standard number of classes for a full-time teacher in a school  
14 district during a school year and (ii) the salary increases are  
15 equal to or less than the rate of pay for classroom instruction  
16 computed on the teacher's current salary and work schedule.

17 When assessing payment for any amount due under subsection  
18 (f), the System shall exclude a salary increase resulting from  
19 a promotion (i) for which the employee is required to hold a  
20 certificate or supervisory endorsement issued by the State  
21 Teacher Certification Board that is a different certification  
22 or supervisory endorsement than is required for the teacher's  
23 previous position and (ii) to a position that has existed and  
24 been filled by a member for no less than one complete academic  
25 year and the salary increase from the promotion is an increase  
26 that results in an amount no greater than the lesser of the

1 average salary paid for other similar positions in the district  
2 requiring the same certification or the amount stipulated in  
3 the collective bargaining agreement for a similar position  
4 requiring the same certification.

5 When assessing payment for any amount due under subsection  
6 (f), the System shall exclude any payment to the teacher from  
7 the State of Illinois or the State Board of Education over  
8 which the employer does not have discretion, notwithstanding  
9 that the payment is included in the computation of final  
10 average salary.

11 (h) When assessing payment for any amount due under  
12 subsection (f), the System shall exclude any salary increase  
13 described in subsection (g) of this Section given on or after  
14 July 1, 2011 but before July 1, 2014 under a contract or  
15 collective bargaining agreement entered into, amended, or  
16 renewed on or after June 1, 2005 but before July 1, 2011.  
17 Notwithstanding any other provision of this Section, any  
18 payments made or salary increases given after June 30, 2014  
19 shall be used in assessing payment for any amount due under  
20 subsection (f) of this Section.

21 (i) The System shall prepare a report and file copies of  
22 the report with the Governor and the General Assembly by  
23 January 1, 2007 that contains all of the following information:

24 (1) The number of recalculations required by the  
25 changes made to this Section by Public Act 94-1057 for each  
26 employer.

1           (2) The dollar amount by which each employer's  
2           contribution to the System was changed due to  
3           recalculations required by Public Act 94-1057.

4           (3) The total amount the System received from each  
5           employer as a result of the changes made to this Section by  
6           Public Act 94-4.

7           (4) The increase in the required State contribution  
8           resulting from the changes made to this Section by Public  
9           Act 94-1057.

10          (j) For purposes of determining the required State  
11          contribution to the System, the value of the System's assets  
12          shall be equal to the actuarial value of the System's assets,  
13          which shall be calculated as follows:

14                As of June 30, 2008, the actuarial value of the System's  
15                assets shall be equal to the market value of the assets as of  
16                that date. In determining the actuarial value of the System's  
17                assets for fiscal years after June 30, 2008, any actuarial  
18                gains or losses from investment return incurred in a fiscal  
19                year shall be recognized in equal annual amounts over the  
20                5-year period following that fiscal year.

21          (k) For purposes of determining the required State  
22          contribution to the system for a particular year, the actuarial  
23          value of assets shall be assumed to earn a rate of return equal  
24          to the system's actuarially assumed rate of return.

25          (Source: P.A. 96-43, eff. 7-15-09; 96-1497, eff. 1-14-11;  
26          96-1511, eff. 1-27-11; 96-1554, eff. 3-18-11; 97-694, eff.



1 6-18-12; 97-813, eff. 7-13-12; 98-674, eff. 6-30-14.)

2 (40 ILCS 5/18-131) (from Ch. 108 1/2, par. 18-131)

3 Sec. 18-131. Financing; employer contributions.

4 (a) The State of Illinois shall make contributions to this  
5 System by appropriations of the amounts which, together with  
6 the contributions of participants, net earnings on  
7 investments, and other income, will meet the costs of  
8 maintaining and administering this System on a 90% funded basis  
9 in accordance with actuarial recommendations.

10 (b) The Board shall determine the amount of State  
11 contributions required for each fiscal year on the basis of the  
12 actuarial tables and other assumptions adopted by the Board and  
13 the prescribed rate of interest, using the formula in  
14 subsection (c).

15 (c) For State fiscal years 2012 through 2045, the minimum  
16 contribution to the System to be made by the State for each  
17 fiscal year shall be an amount determined by the System to be  
18 sufficient to bring the total assets of the System up to 90% of  
19 the total actuarial liabilities of the System by the end of  
20 State fiscal year 2045. In making these determinations, the  
21 required State contribution shall be calculated each year as a  
22 level percentage of payroll over the years remaining to and  
23 including fiscal year 2045 and shall be determined under the  
24 projected unit credit actuarial cost method.

25 For State fiscal years 1996 through 2005, the State

1 contribution to the System, as a percentage of the applicable  
2 employee payroll, shall be increased in equal annual increments  
3 so that by State fiscal year 2011, the State is contributing at  
4 the rate required under this Section.

5 Notwithstanding any other provision of this Article, the  
6 total required State contribution for State fiscal year 2006 is  
7 \$29,189,400.

8 Notwithstanding any other provision of this Article, the  
9 total required State contribution for State fiscal year 2007 is  
10 \$35,236,800.

11 For each of State fiscal years 2008 through 2009, the State  
12 contribution to the System, as a percentage of the applicable  
13 employee payroll, shall be increased in equal annual increments  
14 from the required State contribution for State fiscal year  
15 2007, so that by State fiscal year 2011, the State is  
16 contributing at the rate otherwise required under this Section.

17 Notwithstanding any other provision of this Article, the  
18 total required State contribution for State fiscal year 2010 is  
19 \$78,832,000 and shall be made from the proceeds of bonds sold  
20 in fiscal year 2010 pursuant to Section 7.2 of the General  
21 Obligation Bond Act, less (i) the pro rata share of bond sale  
22 expenses determined by the System's share of total bond  
23 proceeds, (ii) any amounts received from the General Revenue  
24 Fund in fiscal year 2010, and (iii) any reduction in bond  
25 proceeds due to the issuance of discounted bonds, if  
26 applicable.

1           Notwithstanding any other provision of this Article, the  
2 total required State contribution for State fiscal year 2011 is  
3 the amount recertified by the System on or before April 1, 2011  
4 pursuant to Section 18-140 and shall be made from the proceeds  
5 of bonds sold in fiscal year 2011 pursuant to Section 7.2 of  
6 the General Obligation Bond Act, less (i) the pro rata share of  
7 bond sale expenses determined by the System's share of total  
8 bond proceeds, (ii) any amounts received from the General  
9 Revenue Fund in fiscal year 2011, and (iii) any reduction in  
10 bond proceeds due to the issuance of discounted bonds, if  
11 applicable.

12           Notwithstanding any other provision of this Article, the  
13 total required State contribution for State fiscal year 2018 is  
14 \$136,766,000.

15           Beginning in State fiscal year 2046, the minimum State  
16 contribution for each fiscal year shall be the amount needed to  
17 maintain the total assets of the System at 90% of the total  
18 actuarial liabilities of the System.

19           Amounts received by the System pursuant to Section 25 of  
20 the Budget Stabilization Act or Section 8.12 of the State  
21 Finance Act in any fiscal year do not reduce and do not  
22 constitute payment of any portion of the minimum State  
23 contribution required under this Article in that fiscal year.  
24 Such amounts shall not reduce, and shall not be included in the  
25 calculation of, the required State contributions under this  
26 Article in any future year until the System has reached a

1 funding ratio of at least 90%. A reference in this Article to  
2 the "required State contribution" or any substantially similar  
3 term does not include or apply to any amounts payable to the  
4 System under Section 25 of the Budget Stabilization Act.

5 Notwithstanding any other provision of this Section, the  
6 required State contribution for State fiscal year 2005 and for  
7 fiscal year 2008 and each fiscal year thereafter, as calculated  
8 under this Section and certified under Section 18-140, shall  
9 not exceed an amount equal to (i) the amount of the required  
10 State contribution that would have been calculated under this  
11 Section for that fiscal year if the System had not received any  
12 payments under subsection (d) of Section 7.2 of the General  
13 Obligation Bond Act, minus (ii) the portion of the State's  
14 total debt service payments for that fiscal year on the bonds  
15 issued in fiscal year 2003 for the purposes of that Section  
16 7.2, as determined and certified by the Comptroller, that is  
17 the same as the System's portion of the total moneys  
18 distributed under subsection (d) of Section 7.2 of the General  
19 Obligation Bond Act. In determining this maximum for State  
20 fiscal years 2008 through 2010, however, the amount referred to  
21 in item (i) shall be increased, as a percentage of the  
22 applicable employee payroll, in equal increments calculated  
23 from the sum of the required State contribution for State  
24 fiscal year 2007 plus the applicable portion of the State's  
25 total debt service payments for fiscal year 2007 on the bonds  
26 issued in fiscal year 2003 for the purposes of Section 7.2 of

1 the General Obligation Bond Act, so that, by State fiscal year  
2 2011, the State is contributing at the rate otherwise required  
3 under this Section.

4 (d) For purposes of determining the required State  
5 contribution to the System, the value of the System's assets  
6 shall be equal to the actuarial value of the System's assets,  
7 which shall be calculated as follows:

8 As of June 30, 2008, the actuarial value of the System's  
9 assets shall be equal to the market value of the assets as of  
10 that date. In determining the actuarial value of the System's  
11 assets for fiscal years after June 30, 2008, any actuarial  
12 gains or losses from investment return incurred in a fiscal  
13 year shall be recognized in equal annual amounts over the  
14 5-year period following that fiscal year.

15 (e) For purposes of determining the required State  
16 contribution to the system for a particular year, the actuarial  
17 value of assets shall be assumed to earn a rate of return equal  
18 to the system's actuarially assumed rate of return.

19 (Source: P.A. 96-43, eff. 7-15-09; 96-1497, eff. 1-14-11;  
20 96-1511, eff. 1-27-11; 96-1554, eff. 3-18-11; 97-813, eff.  
21 7-13-12.)

22 ARTICLE 65. HEALTH INSURANCE RESERVE FUND

23 Section 65-5. The State Employees Group Insurance Act of  
24 1971 is amended by changing Sections 5 and 11 and by adding

1 Section 13.3 as follows:

2 (5 ILCS 375/5) (from Ch. 127, par. 525)

3 Sec. 5. Employee benefits; declaration of State policy. The  
4 General Assembly declares that it is the policy of the State  
5 and in the best interest of the State to assure quality  
6 benefits to members and their dependents under this Act. The  
7 implementation of this policy depends upon, among other things,  
8 stability and continuity of coverage, care, and services under  
9 benefit programs for members and their dependents.  
10 Specifically, but without limitation, members should have  
11 continued access, on substantially similar terms and  
12 conditions, to trusted family health care providers with whom  
13 they have developed long-term relationships through a benefit  
14 program under this Act. Therefore, the Director must administer  
15 this Act consistent with that State policy, but may consider  
16 affordability, cost of coverage and care, and competition among  
17 health insurers and providers. All contracts for provision of  
18 employee benefits, including those portions of any proposed  
19 collective bargaining agreement that would require  
20 implementation through contracts entered into under this Act,  
21 are subject to the following requirements:

22 (i) By April 1 of each year, the Director must report  
23 and provide information to the Commission concerning the  
24 status of the employee benefits program to be offered for  
25 the next fiscal year. Information includes, but is not

1 limited to, documents, reports of negotiations, bid  
2 invitations, requests for proposals, specifications,  
3 copies of proposed and final contracts or agreements, and  
4 any other materials concerning contracts or agreements for  
5 the employee benefits program. By the first of each month  
6 thereafter, the Director must provide updated, and any new,  
7 information to the Commission until the employee benefits  
8 program for the next fiscal year is determined. In addition  
9 to these monthly reporting requirements, at any time the  
10 Commission makes a written request, the Director must  
11 promptly, but in no event later than 5 business days after  
12 receipt of the request, provide to the Commission any  
13 additional requested information in the possession of the  
14 Director concerning employee benefits programs. The  
15 Commission may waive any of the reporting requirements of  
16 this item (i) upon the written request by the Director. Any  
17 waiver granted under this item (i) must be in writing.  
18 Nothing in this item is intended to abrogate any  
19 attorney-client privilege.

20 (ii) Within 30 days after notice of the awarding or  
21 letting of a contract has appeared in the Illinois  
22 Procurement Bulletin in accordance with subsection (b) of  
23 Section 15-25 of the Illinois Procurement Code, the  
24 Commission may request in writing from the Director and the  
25 Director shall promptly, but in no event later than 5  
26 business days after receipt of the request, provide to the

1 Commission information in the possession of the Director  
2 concerning the proposed contract. Nothing in this item is  
3 intended to waive or abrogate any privilege or right of  
4 confidentiality authorized by law.

5 (iii) Except as otherwise provided in this item (iii),  
6 no contract subject to this Section may be entered into  
7 until the 30-day period described in item (ii) has expired,  
8 unless the Director requests in writing that the Commission  
9 waive the period and the Commission grants the waiver in  
10 writing. This item (iii) does not apply to any contract  
11 entered into after the effective date of this amendatory  
12 Act of the 98th General Assembly and through January 1,  
13 2014 to provide a program of group health benefits for  
14 Medicare-primary members and their Medicare-primary  
15 dependents that is comparable in stability and continuity  
16 of coverage, care, and services to the program of health  
17 benefits offered to other members and their dependents  
18 under this Act.

19 (iv) If the Director seeks to make any substantive  
20 modification to any provision of a proposed contract after  
21 it is submitted to the Commission in accordance with item  
22 (ii), the modified contract shall be subject to the  
23 requirements of items (ii) and (iii) unless the Commission  
24 agrees, in writing, to a waiver of those requirements with  
25 respect to the modified contract.

26 (v) By the date of the beginning of the annual benefit



1 choice period, the Director must transmit to the Commission  
2 a copy of each final contract or agreement for the employee  
3 benefits program to be offered for the next fiscal year.  
4 The annual benefit choice period for an employee benefits  
5 program must begin on May 1 of the fiscal year preceding  
6 the year for which the program is to be offered. If,  
7 however, in any such preceding fiscal year collective  
8 bargaining over employee benefit programs for the next  
9 fiscal year remains pending on April 15, the beginning date  
10 of the annual benefit choice period shall be not later than  
11 15 days after ratification of the collective bargaining  
12 agreement.

13 (vi) The Director must provide the reports,  
14 information, and contracts required under items (i), (ii),  
15 (iv), and (v) by electronic or other means satisfactory to  
16 the Commission. Reports, information, and contracts in the  
17 possession of the Commission pursuant to items (i), (ii),  
18 (iv), and (v) are exempt from disclosure by the Commission  
19 and its members and employees under the Freedom of  
20 Information Act. Reports, information, and contracts  
21 received by the Commission pursuant to items (i), (ii),  
22 (iv), and (v) must be kept confidential by and may not be  
23 disclosed or used by the Commission or its members or  
24 employees if such disclosure or use could compromise the  
25 fairness or integrity of the procurement, bidding, or  
26 contract process. Commission meetings, or portions of

1 Commission meetings, in which reports, information, and  
2 contracts received by the Commission pursuant to items (i),  
3 (ii), (iv), and (v) are discussed must be closed if  
4 disclosure or use of the report or information could  
5 compromise the fairness or integrity of the procurement,  
6 bidding, or contract process.

7 All contracts entered into under this Section are subject  
8 to appropriation and shall comply with Section 20-60(b) of the  
9 Illinois Procurement Code ~~(30 ILCS 500/20-60(b))~~. For fiscal  
10 years 2018 through 2021, funds that may be expended on the  
11 contracts entered into under this Section and the benefits  
12 provided under this Act shall be limited to amounts set forth  
13 in General Revenue Fund and Road Fund appropriations enacted  
14 for those purposes in each of those fiscal years, which are the  
15 full and complete appropriations established by the General  
16 Assembly for payment of state employees' group health insurance  
17 in fiscal years 2018 through 2021, and all such appropriations  
18 shall be spent on a plan of health benefits that is uniformly  
19 offered to all State employees.

20 The Director shall contract or otherwise make available  
21 group life insurance, health benefits and other employee  
22 benefits to eligible members and, where elected, their eligible  
23 dependents. Any contract or, if applicable, contracts or other  
24 arrangement for provision of benefits shall be on terms  
25 consistent with State policy and based on, but not limited to,  
26 such criteria as administrative cost, service capabilities of

1 the carrier or other contractor and premiums, fees or charges  
2 as related to benefits.

3 Notwithstanding any other provisions of this Act, by  
4 January 1, 2014, the Department of Central Management Services,  
5 in consultation with and subject to the approval of the Chief  
6 Procurement Officer, shall contract or make otherwise  
7 available a program of group health benefits for  
8 Medicare-primary members and their Medicare-primary  
9 dependents. The Director may procure a single contract or  
10 multiple contracts that provide a program of group health  
11 benefits that is comparable in stability and continuity of  
12 coverage, care, and services to the program of health benefits  
13 offered to other members and their dependents under this Act.  
14 The initial procurement of a contract or contracts under this  
15 paragraph is not subject to the provisions of the Illinois  
16 Procurement Code, except for Sections 20-60, 20-65, 20-70, and  
17 20-160 and Article 50 of that Code, provided that the Chief  
18 Procurement Officer may, in writing with justification, waive  
19 any certification required under Article 50.

20 The Director may prepare and issue specifications for group  
21 life insurance, health benefits, other employee benefits and  
22 administrative services for the purpose of receiving proposals  
23 from interested parties.

24 The Director is authorized to execute a contract, or  
25 contracts, for the programs of group life insurance, health  
26 benefits, other employee benefits and administrative services

1 authorized by this Act (including, without limitation,  
2 prescription drug benefits). All of the benefits provided under  
3 this Act may be included in one or more contracts, or the  
4 benefits may be classified into different types with each type  
5 included under one or more similar contracts with the same or  
6 different companies.

7 The term of any contract may not extend beyond 5 fiscal  
8 years. Upon recommendation of the Commission, the Director may  
9 exercise renewal options of the same contract for up to a  
10 period of 5 years. Any increases in premiums, fees or charges  
11 requested by a contractor whose contract may be renewed  
12 pursuant to a renewal option contained therein, must be  
13 justified on the basis of (1) audited experience data, (2)  
14 increases in the costs of health care services provided under  
15 the contract, (3) contractor performance, (4) increases in  
16 contractor responsibilities, or (5) any combination thereof.

17 Any contractor shall agree to abide by all requirements of  
18 this Act and Rules and Regulations promulgated and adopted  
19 thereto; to submit such information and data as may from time  
20 to time be deemed necessary by the Director for effective  
21 administration of the provisions of this Act and the programs  
22 established hereunder, and to fully cooperate in any audit.

23 (Source: P.A. 98-19, eff. 6-10-13.)

24 (5 ILCS 375/11) (from Ch. 127, par. 531)

25 Sec. 11. The amount of contribution in any fiscal year from

1 funds other than the General Revenue Fund or the Road Fund  
2 shall be at the same contribution rate as the General Revenue  
3 Fund or the Road Fund, except that in State Fiscal Year 2009 no  
4 contributions shall be required from the FY09 Budget Relief  
5 Fund. Contributions and payments for life insurance shall be  
6 deposited in the Group Insurance Premium Fund. Contributions  
7 and payments for health coverages and other benefits shall be  
8 deposited in the Health Insurance Reserve Fund. Federal funds  
9 which are available for cooperative extension purposes shall  
10 also be charged for the contributions which are made for  
11 retired employees formerly employed in the Cooperative  
12 Extension Service. In the case of departments or any division  
13 thereof receiving a fraction of its requirements for  
14 administration from the Federal Government, the contributions  
15 hereunder shall be such fraction of the amount determined under  
16 the provisions hereof and the remainder shall be contributed by  
17 the State.

18 Every department which has members paid from funds other  
19 than the General Revenue Fund, or other than the FY09 Budget  
20 Relief Fund in State Fiscal Year 2009, shall cooperate with the  
21 Department of Central Management Services and the Governor's  
22 Office of Management and Budget in order to assure that the  
23 specified proportion of the State's cost for group life  
24 insurance, the program of health benefits and other employee  
25 benefits is paid by such funds; except that contributions under  
26 this Act need not be paid from any other fund where both the

1 Director of Central Management Services and the Director of the  
2 Governor's Office of Management and Budget have designated in  
3 writing that the necessary contributions are included in the  
4 General Revenue Fund contribution amount.

5 Universities having employees who are totally compensated  
6 out of the following funds:

- 7 (1) Income Funds;
- 8 (2) Local auxiliary funds; and
- 9 (3) the Agricultural Premium Fund

10 shall not be required to submit such contribution for such  
11 employees.

12 For each person covered under this Act whose eligibility  
13 for such coverage is based upon the person's status as the  
14 recipient of a benefit under the Illinois Pension Code, which  
15 benefit is based in whole or in part upon service with the Toll  
16 Highway Authority, the Authority shall annually contribute a  
17 pro rata share of the State's cost for the benefits of that  
18 person. Notwithstanding the foregoing, universities shall also  
19 make contributions in accordance with Section 13.3 of this Act.

20 (Source: P.A. 94-793, eff. 5-19-06; 95-1000, eff. 10-7-08.)

21 (5 ILCS 375/13.3 new)

22 Sec. 13.3. Payments to the Health Insurance Reserve Fund.  
23 In addition to any other contributions or payments, beginning  
24 in State fiscal year 2018, each public university shall pay to  
25 the Department of Central Management Services for deposit into

1 the Health Insurance Reserve Fund as set forth below. Each  
2 university shall make equal payments on a quarterly basis.

3 For fiscal year 2018, the total annual amounts paid shall  
4 be as follows:

5 Chicago State University \$2,257,600

6 Eastern Illinois University \$3,807,300

7 Governors State University \$1,458,200

8 Northeastern Illinois University \$2,383,600

9 Western Illinois University \$4,321,800

10 Illinois State University \$6,840,700

11 Northern Illinois University \$7,869,600

12 Southern Illinois University \$15,725,100

13 University of Illinois \$55,318,100

14 For fiscal year 2019 and each fiscal year thereafter, the  
15 amounts to be paid in each fiscal year shall be as determined  
16 by the Director, not to exceed 105% of the amounts required to  
17 be paid by each public university in the previous fiscal year.

18 ARTICLE 70. MEDICAID ASSISTANCE PROGRAM

19 Section 70-5. The Illinois Administrative Procedure Act is  
20 amended by changing Section 5-45 as follows:

21 (5 ILCS 100/5-45) (from Ch. 127, par. 1005-45)

22 Sec. 5-45. Emergency rulemaking.

23 (a) "Emergency" means the existence of any situation that

1 any agency finds reasonably constitutes a threat to the public  
2 interest, safety, or welfare.

3 (b) If any agency finds that an emergency exists that  
4 requires adoption of a rule upon fewer days than is required by  
5 Section 5-40 and states in writing its reasons for that  
6 finding, the agency may adopt an emergency rule without prior  
7 notice or hearing upon filing a notice of emergency rulemaking  
8 with the Secretary of State under Section 5-70. The notice  
9 shall include the text of the emergency rule and shall be  
10 published in the Illinois Register. Consent orders or other  
11 court orders adopting settlements negotiated by an agency may  
12 be adopted under this Section. Subject to applicable  
13 constitutional or statutory provisions, an emergency rule  
14 becomes effective immediately upon filing under Section 5-65 or  
15 at a stated date less than 10 days thereafter. The agency's  
16 finding and a statement of the specific reasons for the finding  
17 shall be filed with the rule. The agency shall take reasonable  
18 and appropriate measures to make emergency rules known to the  
19 persons who may be affected by them.

20 (c) An emergency rule may be effective for a period of not  
21 longer than 150 days, but the agency's authority to adopt an  
22 identical rule under Section 5-40 is not precluded. No  
23 emergency rule may be adopted more than once in any 24-month  
24 period, except that this limitation on the number of emergency  
25 rules that may be adopted in a 24-month period does not apply  
26 to (i) emergency rules that make additions to and deletions



1 from the Drug Manual under Section 5-5.16 of the Illinois  
2 Public Aid Code or the generic drug formulary under Section  
3 3.14 of the Illinois Food, Drug and Cosmetic Act, (ii)  
4 emergency rules adopted by the Pollution Control Board before  
5 July 1, 1997 to implement portions of the Livestock Management  
6 Facilities Act, (iii) emergency rules adopted by the Illinois  
7 Department of Public Health under subsections (a) through (i)  
8 of Section 2 of the Department of Public Health Act when  
9 necessary to protect the public's health, (iv) emergency rules  
10 adopted pursuant to subsection (n) of this Section, (v)  
11 emergency rules adopted pursuant to subsection (o) of this  
12 Section, or (vi) emergency rules adopted pursuant to subsection  
13 (c-5) of this Section. Two or more emergency rules having  
14 substantially the same purpose and effect shall be deemed to be  
15 a single rule for purposes of this Section.

16 (c-5) To facilitate the maintenance of the program of group  
17 health benefits provided to annuitants, survivors, and retired  
18 employees under the State Employees Group Insurance Act of  
19 1971, rules to alter the contributions to be paid by the State,  
20 annuitants, survivors, retired employees, or any combination  
21 of those entities, for that program of group health benefits,  
22 shall be adopted as emergency rules. The adoption of those  
23 rules shall be considered an emergency and necessary for the  
24 public interest, safety, and welfare.

25 (d) In order to provide for the expeditious and timely  
26 implementation of the State's fiscal year 1999 budget,

1 emergency rules to implement any provision of Public Act 90-587  
2 or 90-588 or any other budget initiative for fiscal year 1999  
3 may be adopted in accordance with this Section by the agency  
4 charged with administering that provision or initiative,  
5 except that the 24-month limitation on the adoption of  
6 emergency rules and the provisions of Sections 5-115 and 5-125  
7 do not apply to rules adopted under this subsection (d). The  
8 adoption of emergency rules authorized by this subsection (d)  
9 shall be deemed to be necessary for the public interest,  
10 safety, and welfare.

11 (e) In order to provide for the expeditious and timely  
12 implementation of the State's fiscal year 2000 budget,  
13 emergency rules to implement any provision of Public Act 91-24  
14 or any other budget initiative for fiscal year 2000 may be  
15 adopted in accordance with this Section by the agency charged  
16 with administering that provision or initiative, except that  
17 the 24-month limitation on the adoption of emergency rules and  
18 the provisions of Sections 5-115 and 5-125 do not apply to  
19 rules adopted under this subsection (e). The adoption of  
20 emergency rules authorized by this subsection (e) shall be  
21 deemed to be necessary for the public interest, safety, and  
22 welfare.

23 (f) In order to provide for the expeditious and timely  
24 implementation of the State's fiscal year 2001 budget,  
25 emergency rules to implement any provision of Public Act 91-712  
26 or any other budget initiative for fiscal year 2001 may be

1 adopted in accordance with this Section by the agency charged  
2 with administering that provision or initiative, except that  
3 the 24-month limitation on the adoption of emergency rules and  
4 the provisions of Sections 5-115 and 5-125 do not apply to  
5 rules adopted under this subsection (f). The adoption of  
6 emergency rules authorized by this subsection (f) shall be  
7 deemed to be necessary for the public interest, safety, and  
8 welfare.

9 (g) In order to provide for the expeditious and timely  
10 implementation of the State's fiscal year 2002 budget,  
11 emergency rules to implement any provision of Public Act 92-10  
12 or any other budget initiative for fiscal year 2002 may be  
13 adopted in accordance with this Section by the agency charged  
14 with administering that provision or initiative, except that  
15 the 24-month limitation on the adoption of emergency rules and  
16 the provisions of Sections 5-115 and 5-125 do not apply to  
17 rules adopted under this subsection (g). The adoption of  
18 emergency rules authorized by this subsection (g) shall be  
19 deemed to be necessary for the public interest, safety, and  
20 welfare.

21 (h) In order to provide for the expeditious and timely  
22 implementation of the State's fiscal year 2003 budget,  
23 emergency rules to implement any provision of Public Act 92-597  
24 or any other budget initiative for fiscal year 2003 may be  
25 adopted in accordance with this Section by the agency charged  
26 with administering that provision or initiative, except that

1 the 24-month limitation on the adoption of emergency rules and  
2 the provisions of Sections 5-115 and 5-125 do not apply to  
3 rules adopted under this subsection (h). The adoption of  
4 emergency rules authorized by this subsection (h) shall be  
5 deemed to be necessary for the public interest, safety, and  
6 welfare.

7 (i) In order to provide for the expeditious and timely  
8 implementation of the State's fiscal year 2004 budget,  
9 emergency rules to implement any provision of Public Act 93-20  
10 or any other budget initiative for fiscal year 2004 may be  
11 adopted in accordance with this Section by the agency charged  
12 with administering that provision or initiative, except that  
13 the 24-month limitation on the adoption of emergency rules and  
14 the provisions of Sections 5-115 and 5-125 do not apply to  
15 rules adopted under this subsection (i). The adoption of  
16 emergency rules authorized by this subsection (i) shall be  
17 deemed to be necessary for the public interest, safety, and  
18 welfare.

19 (j) In order to provide for the expeditious and timely  
20 implementation of the provisions of the State's fiscal year  
21 2005 budget as provided under the Fiscal Year 2005 Budget  
22 Implementation (Human Services) Act, emergency rules to  
23 implement any provision of the Fiscal Year 2005 Budget  
24 Implementation (Human Services) Act may be adopted in  
25 accordance with this Section by the agency charged with  
26 administering that provision, except that the 24-month

1 limitation on the adoption of emergency rules and the  
2 provisions of Sections 5-115 and 5-125 do not apply to rules  
3 adopted under this subsection (j). The Department of Public Aid  
4 may also adopt rules under this subsection (j) necessary to  
5 administer the Illinois Public Aid Code and the Children's  
6 Health Insurance Program Act. The adoption of emergency rules  
7 authorized by this subsection (j) shall be deemed to be  
8 necessary for the public interest, safety, and welfare.

9 (k) In order to provide for the expeditious and timely  
10 implementation of the provisions of the State's fiscal year  
11 2006 budget, emergency rules to implement any provision of  
12 Public Act 94-48 or any other budget initiative for fiscal year  
13 2006 may be adopted in accordance with this Section by the  
14 agency charged with administering that provision or  
15 initiative, except that the 24-month limitation on the adoption  
16 of emergency rules and the provisions of Sections 5-115 and  
17 5-125 do not apply to rules adopted under this subsection (k).  
18 The Department of Healthcare and Family Services may also adopt  
19 rules under this subsection (k) necessary to administer the  
20 Illinois Public Aid Code, the Senior Citizens and Persons with  
21 Disabilities Property Tax Relief Act, the Senior Citizens and  
22 Disabled Persons Prescription Drug Discount Program Act (now  
23 the Illinois Prescription Drug Discount Program Act), and the  
24 Children's Health Insurance Program Act. The adoption of  
25 emergency rules authorized by this subsection (k) shall be  
26 deemed to be necessary for the public interest, safety, and

1 welfare.

2 (l) In order to provide for the expeditious and timely  
3 implementation of the provisions of the State's fiscal year  
4 2007 budget, the Department of Healthcare and Family Services  
5 may adopt emergency rules during fiscal year 2007, including  
6 rules effective July 1, 2007, in accordance with this  
7 subsection to the extent necessary to administer the  
8 Department's responsibilities with respect to amendments to  
9 the State plans and Illinois waivers approved by the federal  
10 Centers for Medicare and Medicaid Services necessitated by the  
11 requirements of Title XIX and Title XXI of the federal Social  
12 Security Act. The adoption of emergency rules authorized by  
13 this subsection (l) shall be deemed to be necessary for the  
14 public interest, safety, and welfare.

15 (m) In order to provide for the expeditious and timely  
16 implementation of the provisions of the State's fiscal year  
17 2008 budget, the Department of Healthcare and Family Services  
18 may adopt emergency rules during fiscal year 2008, including  
19 rules effective July 1, 2008, in accordance with this  
20 subsection to the extent necessary to administer the  
21 Department's responsibilities with respect to amendments to  
22 the State plans and Illinois waivers approved by the federal  
23 Centers for Medicare and Medicaid Services necessitated by the  
24 requirements of Title XIX and Title XXI of the federal Social  
25 Security Act. The adoption of emergency rules authorized by  
26 this subsection (m) shall be deemed to be necessary for the

1 public interest, safety, and welfare.

2 (n) In order to provide for the expeditious and timely  
3 implementation of the provisions of the State's fiscal year  
4 2010 budget, emergency rules to implement any provision of  
5 Public Act 96-45 or any other budget initiative authorized by  
6 the 96th General Assembly for fiscal year 2010 may be adopted  
7 in accordance with this Section by the agency charged with  
8 administering that provision or initiative. The adoption of  
9 emergency rules authorized by this subsection (n) shall be  
10 deemed to be necessary for the public interest, safety, and  
11 welfare. The rulemaking authority granted in this subsection  
12 (n) shall apply only to rules promulgated during Fiscal Year  
13 2010.

14 (o) In order to provide for the expeditious and timely  
15 implementation of the provisions of the State's fiscal year  
16 2011 budget, emergency rules to implement any provision of  
17 Public Act 96-958 or any other budget initiative authorized by  
18 the 96th General Assembly for fiscal year 2011 may be adopted  
19 in accordance with this Section by the agency charged with  
20 administering that provision or initiative. The adoption of  
21 emergency rules authorized by this subsection (o) is deemed to  
22 be necessary for the public interest, safety, and welfare. The  
23 rulemaking authority granted in this subsection (o) applies  
24 only to rules promulgated on or after July 1, 2010 (the  
25 effective date of Public Act 96-958) through June 30, 2011.

26 (p) In order to provide for the expeditious and timely

1 implementation of the provisions of Public Act 97-689,  
2 emergency rules to implement any provision of Public Act 97-689  
3 may be adopted in accordance with this subsection (p) by the  
4 agency charged with administering that provision or  
5 initiative. The 150-day limitation of the effective period of  
6 emergency rules does not apply to rules adopted under this  
7 subsection (p), and the effective period may continue through  
8 June 30, 2013. The 24-month limitation on the adoption of  
9 emergency rules does not apply to rules adopted under this  
10 subsection (p). The adoption of emergency rules authorized by  
11 this subsection (p) is deemed to be necessary for the public  
12 interest, safety, and welfare.

13 (q) In order to provide for the expeditious and timely  
14 implementation of the provisions of Articles 7, 8, 9, 11, and  
15 12 of Public Act 98-104, emergency rules to implement any  
16 provision of Articles 7, 8, 9, 11, and 12 of Public Act 98-104  
17 may be adopted in accordance with this subsection (q) by the  
18 agency charged with administering that provision or  
19 initiative. The 24-month limitation on the adoption of  
20 emergency rules does not apply to rules adopted under this  
21 subsection (q). The adoption of emergency rules authorized by  
22 this subsection (q) is deemed to be necessary for the public  
23 interest, safety, and welfare.

24 (r) In order to provide for the expeditious and timely  
25 implementation of the provisions of Public Act 98-651,  
26 emergency rules to implement Public Act 98-651 may be adopted



1 in accordance with this subsection (r) by the Department of  
2 Healthcare and Family Services. The 24-month limitation on the  
3 adoption of emergency rules does not apply to rules adopted  
4 under this subsection (r). The adoption of emergency rules  
5 authorized by this subsection (r) is deemed to be necessary for  
6 the public interest, safety, and welfare.

7 (s) In order to provide for the expeditious and timely  
8 implementation of the provisions of Sections 5-5b.1 and 5A-2 of  
9 the Illinois Public Aid Code, emergency rules to implement any  
10 provision of Section 5-5b.1 or Section 5A-2 of the Illinois  
11 Public Aid Code may be adopted in accordance with this  
12 subsection (s) by the Department of Healthcare and Family  
13 Services. The rulemaking authority granted in this subsection  
14 (s) shall apply only to those rules adopted prior to July 1,  
15 2015. Notwithstanding any other provision of this Section, any  
16 emergency rule adopted under this subsection (s) shall only  
17 apply to payments made for State fiscal year 2015. The adoption  
18 of emergency rules authorized by this subsection (s) is deemed  
19 to be necessary for the public interest, safety, and welfare.

20 (t) In order to provide for the expeditious and timely  
21 implementation of the provisions of Article II of Public Act  
22 99-6, emergency rules to implement the changes made by Article  
23 II of Public Act 99-6 to the Emergency Telephone System Act may  
24 be adopted in accordance with this subsection (t) by the  
25 Department of State Police. The rulemaking authority granted in  
26 this subsection (t) shall apply only to those rules adopted

1 prior to July 1, 2016. The 24-month limitation on the adoption  
2 of emergency rules does not apply to rules adopted under this  
3 subsection (t). The adoption of emergency rules authorized by  
4 this subsection (t) is deemed to be necessary for the public  
5 interest, safety, and welfare.

6 (u) In order to provide for the expeditious and timely  
7 implementation of the provisions of the Burn Victims Relief  
8 Act, emergency rules to implement any provision of the Act may  
9 be adopted in accordance with this subsection (u) by the  
10 Department of Insurance. The rulemaking authority granted in  
11 this subsection (u) shall apply only to those rules adopted  
12 prior to December 31, 2015. The adoption of emergency rules  
13 authorized by this subsection (u) is deemed to be necessary for  
14 the public interest, safety, and welfare.

15 (v) In order to provide for the expeditious and timely  
16 implementation of the provisions of Public Act 99-516,  
17 emergency rules to implement Public Act 99-516 may be adopted  
18 in accordance with this subsection (v) by the Department of  
19 Healthcare and Family Services. The 24-month limitation on the  
20 adoption of emergency rules does not apply to rules adopted  
21 under this subsection (v). The adoption of emergency rules  
22 authorized by this subsection (v) is deemed to be necessary for  
23 the public interest, safety, and welfare.

24 (w) In order to provide for the expeditious and timely  
25 implementation of the provisions of Public Act 99-796,  
26 emergency rules to implement the changes made by Public Act

1 99-796 may be adopted in accordance with this subsection (w) by  
2 the Adjutant General. The adoption of emergency rules  
3 authorized by this subsection (w) is deemed to be necessary for  
4 the public interest, safety, and welfare.

5 (x) In order to provide for the expeditious and timely  
6 implementation of the provisions of Public Act 99-906 ~~this~~  
7 ~~amendatory Act of the 99th General Assembly~~, emergency rules to  
8 implement subsection (i) of Section 16-115D, subsection (g) of  
9 Section 16-128A, and subsection (a) of Section 16-128B of the  
10 Public Utilities Act may be adopted in accordance with this  
11 subsection (x) by the Illinois Commerce Commission. The  
12 rulemaking authority granted in this subsection (x) shall apply  
13 only to those rules adopted within 180 days after June 1, 2017  
14 (the effective date of Public Act 99-906) ~~this amendatory Act~~  
15 ~~of the 99th General Assembly~~. The adoption of emergency rules  
16 authorized by this subsection (x) is deemed to be necessary for  
17 the public interest, safety, and welfare.

18 (y) In order to provide for the expeditious and timely  
19 implementation of this amendatory Act of the 100th General  
20 Assembly, and any other such Act authorized by the 100th  
21 General Assembly related to rate reductions for services  
22 covered under the Medical Assistance Program, provider  
23 assessments or fees authorized under Article 5A of the Illinois  
24 Public Aid Code, and a long term care Minimum Data Set (MDS)  
25 audit vendor and timeframes for such audits, the Department of  
26 Healthcare and Family Services or the agency charged with

1 administering that provision or initiative may adopt emergency  
2 rules in accordance with this subsection (y) during fiscal year  
3 2018, including rules effective July 1, 2017. The 150-day  
4 limitation of the effective period of emergency rules does not  
5 apply to rules adopted under this subsection (y), and the  
6 effective period may continue through June 30, 2018. The  
7 24-month limitation on the adoption of emergency rules does not  
8 apply to rules adopted under this subsection (y). The adoption  
9 of emergency rules authorized by this subsection (y) shall be  
10 deemed to be necessary for the public interest, safety, and  
11 welfare.

12 (Source: P.A. 98-104, eff. 7-22-13; 98-463, eff. 8-16-13;  
13 98-651, eff. 6-16-14; 99-2, eff. 3-26-15; 99-6, eff. 1-1-16;  
14 99-143, eff. 7-27-15; 99-455, eff. 1-1-16; 99-516, eff.  
15 6-30-16; 99-642, eff. 7-28-16; 99-796, eff. 1-1-17; 99-906,  
16 eff. 6-1-17; revised 1-1-17.)

17 Section 70-10. The Illinois Procurement Code is amended by  
18 changing Section 1-10 as follows:

19 (30 ILCS 500/1-10)

20 Sec. 1-10. Application.

21 (a) This Code applies only to procurements for which  
22 bidders, offerors, potential contractors, or contractors were  
23 first solicited on or after July 1, 1998. This Code shall not  
24 be construed to affect or impair any contract, or any provision

1 of a contract, entered into based on a solicitation prior to  
2 the implementation date of this Code as described in Article  
3 99, including but not limited to any covenant entered into with  
4 respect to any revenue bonds or similar instruments. All  
5 procurements for which contracts are solicited between the  
6 effective date of Articles 50 and 99 and July 1, 1998 shall be  
7 substantially in accordance with this Code and its intent.

8 (b) This Code shall apply regardless of the source of the  
9 funds with which the contracts are paid, including federal  
10 assistance moneys. This Code shall not apply to:

11 (1) Contracts between the State and its political  
12 subdivisions or other governments, or between State  
13 governmental bodies except as specifically provided in  
14 this Code.

15 (2) Grants, except for the filing requirements of  
16 Section 20-80.

17 (3) Purchase of care.

18 (4) Hiring of an individual as employee and not as an  
19 independent contractor, whether pursuant to an employment  
20 code or policy or by contract directly with that  
21 individual.

22 (5) Collective bargaining contracts.

23 (6) Purchase of real estate, except that notice of this  
24 type of contract with a value of more than \$25,000 must be  
25 published in the Procurement Bulletin within 10 calendar  
26 days after the deed is recorded in the county of

1 jurisdiction. The notice shall identify the real estate  
2 purchased, the names of all parties to the contract, the  
3 value of the contract, and the effective date of the  
4 contract.

5 (7) Contracts necessary to prepare for anticipated  
6 litigation, enforcement actions, or investigations,  
7 provided that the chief legal counsel to the Governor shall  
8 give his or her prior approval when the procuring agency is  
9 one subject to the jurisdiction of the Governor, and  
10 provided that the chief legal counsel of any other  
11 procuring entity subject to this Code shall give his or her  
12 prior approval when the procuring entity is not one subject  
13 to the jurisdiction of the Governor.

14 (8) Contracts for services to Northern Illinois  
15 University by a person, acting as an independent  
16 contractor, who is qualified by education, experience, and  
17 technical ability and is selected by negotiation for the  
18 purpose of providing non-credit educational service  
19 activities or products by means of specialized programs  
20 offered by the university.

21 (9) Procurement expenditures by the Illinois  
22 Conservation Foundation when only private funds are used.

23 (10) Procurement expenditures by the Illinois Health  
24 Information Exchange Authority involving private funds  
25 from the Health Information Exchange Fund. "Private funds"  
26 means gifts, donations, and private grants.

1           (11) Public-private agreements entered into according  
2 to the procurement requirements of Section 20 of the  
3 Public-Private Partnerships for Transportation Act and  
4 design-build agreements entered into according to the  
5 procurement requirements of Section 25 of the  
6 Public-Private Partnerships for Transportation Act.

7           (12) Contracts for legal, financial, and other  
8 professional and artistic services entered into on or  
9 before December 31, 2018 by the Illinois Finance Authority  
10 in which the State of Illinois is not obligated. Such  
11 contracts shall be awarded through a competitive process  
12 authorized by the Board of the Illinois Finance Authority  
13 and are subject to Sections 5-30, 20-160, 50-13, 50-20,  
14 50-35, and 50-37 of this Code, as well as the final  
15 approval by the Board of the Illinois Finance Authority of  
16 the terms of the contract.

17           (13) The provisions of this paragraph (13), other than  
18 this sentence, are inoperative on and after January 1, 2019  
19 or 2 years after the effective date of this amendatory Act  
20 of the 99th General Assembly, whichever is later. Contracts  
21 for services, commodities, and equipment to support the  
22 delivery of timely forensic science services in  
23 consultation with and subject to the approval of the Chief  
24 Procurement Officer as provided in subsection (d) of  
25 Section 5-4-3a of the Unified Code of Corrections, except  
26 for the requirements of Sections 20-60, 20-65, 20-70, and

1           20-160 and Article 50 of this Code; however, the Chief  
2           Procurement Officer may, in writing with justification,  
3           waive any certification required under Article 50 of this  
4           Code. For any contracts for services which are currently  
5           provided by members of a collective bargaining agreement,  
6           the applicable terms of the collective bargaining  
7           agreement concerning subcontracting shall be followed.

8           Notwithstanding any other provision of law, contracts  
9           entered into under item (12) of this subsection (b) shall be  
10          published in the Procurement Bulletin within 14 calendar days  
11          after contract execution. The chief procurement officer shall  
12          prescribe the form and content of the notice. The Illinois  
13          Finance Authority shall provide the chief procurement officer,  
14          on a monthly basis, in the form and content prescribed by the  
15          chief procurement officer, a report of contracts that are  
16          related to the procurement of goods and services identified in  
17          item (12) of this subsection (b). At a minimum, this report  
18          shall include the name of the contractor, a description of the  
19          supply or service provided, the total amount of the contract,  
20          the term of the contract, and the exception to the Code  
21          utilized. A copy of each of these contracts shall be made  
22          available to the chief procurement officer immediately upon  
23          request. The chief procurement officer shall submit a report to  
24          the Governor and General Assembly no later than November 1 of  
25          each year that shall include, at a minimum, an annual summary  
26          of the monthly information reported to the chief procurement



1 officer.

2 (c) This Code does not apply to the electric power  
3 procurement process provided for under Section 1-75 of the  
4 Illinois Power Agency Act and Section 16-111.5 of the Public  
5 Utilities Act.

6 (d) Except for Section 20-160 and Article 50 of this Code,  
7 and as expressly required by Section 9.1 of the Illinois  
8 Lottery Law, the provisions of this Code do not apply to the  
9 procurement process provided for under Section 9.1 of the  
10 Illinois Lottery Law.

11 (e) This Code does not apply to the process used by the  
12 Capital Development Board to retain a person or entity to  
13 assist the Capital Development Board with its duties related to  
14 the determination of costs of a clean coal SNG brownfield  
15 facility, as defined by Section 1-10 of the Illinois Power  
16 Agency Act, as required in subsection (h-3) of Section 9-220 of  
17 the Public Utilities Act, including calculating the range of  
18 capital costs, the range of operating and maintenance costs, or  
19 the sequestration costs or monitoring the construction of clean  
20 coal SNG brownfield facility for the full duration of  
21 construction.

22 (f) This Code does not apply to the process used by the  
23 Illinois Power Agency to retain a mediator to mediate sourcing  
24 agreement disputes between gas utilities and the clean coal SNG  
25 brownfield facility, as defined in Section 1-10 of the Illinois  
26 Power Agency Act, as required under subsection (h-1) of Section

1 9-220 of the Public Utilities Act.

2 (g) This Code does not apply to the processes used by the  
3 Illinois Power Agency to retain a mediator to mediate contract  
4 disputes between gas utilities and the clean coal SNG facility  
5 and to retain an expert to assist in the review of contracts  
6 under subsection (h) of Section 9-220 of the Public Utilities  
7 Act. This Code does not apply to the process used by the  
8 Illinois Commerce Commission to retain an expert to assist in  
9 determining the actual incurred costs of the clean coal SNG  
10 facility and the reasonableness of those costs as required  
11 under subsection (h) of Section 9-220 of the Public Utilities  
12 Act.

13 (h) This Code does not apply to the process to procure or  
14 contracts entered into in accordance with Sections 11-5.2 and  
15 11-5.3 of the Illinois Public Aid Code.

16 (i) Each chief procurement officer may access records  
17 necessary to review whether a contract, purchase, or other  
18 expenditure is or is not subject to the provisions of this  
19 Code, unless such records would be subject to attorney-client  
20 privilege.

21 (j) This Code does not apply to the process used by the  
22 Capital Development Board to retain an artist or work or works  
23 of art as required in Section 14 of the Capital Development  
24 Board Act.

25 (k) This Code does not apply to the process to procure  
26 contracts, or contracts entered into, by the State Board of

1 Elections or the State Electoral Board for hearing officers  
2 appointed pursuant to the Election Code.

3 (1) This Code does not apply to the process to procure  
4 contracts, or contracts entered into, in accordance with  
5 subsection (j) of Section 5-5.2 of the Illinois Public Aid  
6 Code.

7 (Source: P.A. 98-90, eff. 7-15-13; 98-463, eff. 8-16-13;  
8 98-572, eff. 1-1-14; 98-756, eff. 7-16-14; 98-1076, eff.  
9 1-1-15; 99-801, eff. 1-1-17.)

10 Section 70-15. The Illinois Public Aid Code is amended by  
11 changing Sections 5-5.2, 5-5e, 5A-2, and 5A-8 as follows:

12 (305 ILCS 5/5-5.2) (from Ch. 23, par. 5-5.2)

13 Sec. 5-5.2. Payment.

14 (a) All nursing facilities that are grouped pursuant to  
15 Section 5-5.1 of this Act shall receive the same rate of  
16 payment for similar services.

17 (b) It shall be a matter of State policy that the Illinois  
18 Department shall utilize a uniform billing cycle throughout the  
19 State for the long-term care providers.

20 (c) Notwithstanding any other provisions of this Code, the  
21 methodologies for reimbursement of nursing services as  
22 provided under this Article shall no longer be applicable for  
23 bills payable for nursing services rendered on or after a new  
24 reimbursement system based on the Resource Utilization Groups

1 (RUGs) has been fully operationalized, which shall take effect  
2 for services provided on or after January 1, 2014.

3 (d) The new nursing services reimbursement methodology  
4 utilizing RUG-IV 48 grouper model, which shall be referred to  
5 as the RUGs reimbursement system, taking effect January 1,  
6 2014, shall be based on the following:

7 (1) The methodology shall be resident-driven,  
8 facility-specific, and cost-based.

9 (2) Costs shall be annually rebased and case mix index  
10 quarterly updated. The nursing services methodology will  
11 be assigned to the Medicaid enrolled residents on record as  
12 of 30 days prior to the beginning of the rate period in the  
13 Department's Medicaid Management Information System (MMIS)  
14 as present on the last day of the second quarter preceding  
15 the rate period based upon the Assessment Reference Date of  
16 the Minimum Data Set (MDS).

17 (3) Regional wage adjustors based on the Health Service  
18 Areas (HSA) groupings and adjusters in effect on April 30,  
19 2012 shall be included.

20 (4) Case mix index shall be assigned to each resident  
21 class based on the Centers for Medicare and Medicaid  
22 Services staff time measurement study in effect on July 1,  
23 2013, utilizing an index maximization approach.

24 (5) The pool of funds available for distribution by  
25 case mix and the base facility rate shall be determined  
26 using the formula contained in subsection (d-1).

1 (d-1) Calculation of base year Statewide RUG-IV nursing  
2 base per diem rate.

3 (1) Base rate spending pool shall be:

4 (A) The base year resident days which are  
5 calculated by multiplying the number of Medicaid  
6 residents in each nursing home as indicated in the MDS  
7 data defined in paragraph (4) by 365.

8 (B) Each facility's nursing component per diem in  
9 effect on July 1, 2012 shall be multiplied by  
10 subsection (A).

11 (C) Thirteen million is added to the product of  
12 subparagraph (A) and subparagraph (B) to adjust for the  
13 exclusion of nursing homes defined in paragraph (5).

14 (2) For each nursing home with Medicaid residents as  
15 indicated by the MDS data defined in paragraph (4),  
16 weighted days adjusted for case mix and regional wage  
17 adjustment shall be calculated. For each home this  
18 calculation is the product of:

19 (A) Base year resident days as calculated in  
20 subparagraph (A) of paragraph (1).

21 (B) The nursing home's regional wage adjustor  
22 based on the Health Service Areas (HSA) groupings and  
23 adjustors in effect on April 30, 2012.

24 (C) Facility weighted case mix which is the number  
25 of Medicaid residents as indicated by the MDS data  
26 defined in paragraph (4) multiplied by the associated

1 case weight for the RUG-IV 48 grouper model using  
2 standard RUG-IV procedures for index maximization.

3 (D) The sum of the products calculated for each  
4 nursing home in subparagraphs (A) through (C) above  
5 shall be the base year case mix, rate adjusted weighted  
6 days.

7 (3) The Statewide RUG-IV nursing base per diem rate:

8 (A) on January 1, 2014 shall be the quotient of the  
9 paragraph (1) divided by the sum calculated under  
10 subparagraph (D) of paragraph (2); and

11 (B) on and after July 1, 2014, shall be the amount  
12 calculated under subparagraph (A) of this paragraph  
13 (3) plus \$1.76.

14 (4) Minimum Data Set (MDS) comprehensive assessments  
15 for Medicaid residents on the last day of the quarter used  
16 to establish the base rate.

17 (5) Nursing facilities designated as of July 1, 2012 by  
18 the Department as "Institutions for Mental Disease" shall  
19 be excluded from all calculations under this subsection.  
20 The data from these facilities shall not be used in the  
21 computations described in paragraphs (1) through (4) above  
22 to establish the base rate.

23 (e) Beginning July 1, 2014, the Department shall allocate  
24 funding in the amount up to \$10,000,000 for per diem add-ons to  
25 the RUGS methodology for dates of service on and after July 1,  
26 2014:

1           (1) \$0.63 for each resident who scores in I4200  
2 Alzheimer's Disease or I4800 non-Alzheimer's Dementia.

3           (2) \$2.67 for each resident who scores either a "1" or  
4 "2" in any items S1200A through S1200I and also scores in  
5 RUG groups PA1, PA2, BA1, or BA2.

6           (e-1) (Blank).

7           (e-2) For dates of services beginning January 1, 2014, the  
8 RUG-IV nursing component per diem for a nursing home shall be  
9 the product of the statewide RUG-IV nursing base per diem rate,  
10 the facility average case mix index, and the regional wage  
11 adjustor. Transition rates for services provided between  
12 January 1, 2014 and December 31, 2014 shall be as follows:

13           (1) The transition RUG-IV per diem nursing rate for  
14 nursing homes whose rate calculated in this subsection  
15 (e-2) is greater than the nursing component rate in effect  
16 July 1, 2012 shall be paid the sum of:

17           (A) The nursing component rate in effect July 1,  
18 2012; plus

19           (B) The difference of the RUG-IV nursing component  
20 per diem calculated for the current quarter minus the  
21 nursing component rate in effect July 1, 2012  
22 multiplied by 0.88.

23           (2) The transition RUG-IV per diem nursing rate for  
24 nursing homes whose rate calculated in this subsection  
25 (e-2) is less than the nursing component rate in effect  
26 July 1, 2012 shall be paid the sum of:

1 (A) The nursing component rate in effect July 1,  
2 2012; plus

3 (B) The difference of the RUG-IV nursing component  
4 per diem calculated for the current quarter minus the  
5 nursing component rate in effect July 1, 2012  
6 multiplied by 0.13.

7 (f) Notwithstanding any other provision of this Code, on  
8 and after July 1, 2012, reimbursement rates associated with the  
9 nursing or support components of the current nursing facility  
10 rate methodology shall not increase beyond the level effective  
11 May 1, 2011 until a new reimbursement system based on the RUGs  
12 IV 48 grouper model has been fully operationalized.

13 (g) Notwithstanding any other provision of this Code, on  
14 and after July 1, 2012, for facilities not designated by the  
15 Department of Healthcare and Family Services as "Institutions  
16 for Mental Disease", rates effective May 1, 2011 shall be  
17 adjusted as follows:

18 (1) Individual nursing rates for residents classified  
19 in RUG IV groups PA1, PA2, BA1, and BA2 during the quarter  
20 ending March 31, 2012 shall be reduced by 10%;

21 (2) Individual nursing rates for residents classified  
22 in all other RUG IV groups shall be reduced by 1.0%;

23 (3) Facility rates for the capital and support  
24 components shall be reduced by 1.7%.

25 (h) Notwithstanding any other provision of this Code, on  
26 and after July 1, 2012, nursing facilities designated by the



1 Department of Healthcare and Family Services as "Institutions  
2 for Mental Disease" and "Institutions for Mental Disease" that  
3 are facilities licensed under the Specialized Mental Health  
4 Rehabilitation Act of 2013 shall have the nursing,  
5 socio-developmental, capital, and support components of their  
6 reimbursement rate effective May 1, 2011 reduced in total by  
7 2.7%.

8 (i) On and after July 1, 2014, the reimbursement rates for  
9 the support component of the nursing facility rate for  
10 facilities licensed under the Nursing Home Care Act as skilled  
11 or intermediate care facilities shall be the rate in effect on  
12 June 30, 2014 increased by 8.17%.

13 (j) Because using a vendor will provide greater efficiency  
14 and economy than not using a vendor, the Department shall  
15 contract with a vendor to conduct periodic on-site and desk  
16 reviews of nursing facilities to determine the accuracy of  
17 resident assessment information transmitted in the MDS that is  
18 relevant to the determination of reimbursement rates. During  
19 the reviews, the Department may review up to 2 years of  
20 quarterly MDS assessments at a time. Nothing in this subsection  
21 (j) shall be construed to limit any on-site or desk review to  
22 the 2-year period immediately preceding the review. Reviews may  
23 be conducted as frequently as the Department deems necessary.  
24 The Department may adopt emergency rules necessary to implement  
25 this subsection (j) in accordance with subsection (y) of  
26 Section 5-45 of the Illinois Administrative Procedure Act.

1 (Source: P.A. 98-104, Article 6, Section 6-240, eff. 7-22-13;  
2 98-104, Article 11, Section 11-35, eff. 7-22-13; 98-651, eff.  
3 6-16-14; 98-727, eff. 7-16-14; 98-756, eff. 7-16-14; 99-78,  
4 eff. 7-20-15.)

5 (305 ILCS 5/5-5e)

6 Sec. 5-5e. Adjusted rates of reimbursement.

7 (a) Rates or payments for services in effect on June 30,  
8 2012 shall be adjusted and services shall be affected as  
9 required by any other provision of Public Act 97-689. In  
10 addition, the Department shall do the following:

11 (1) Delink the per diem rate paid for supportive living  
12 facility services from the per diem rate paid for nursing  
13 facility services, effective for services provided on or  
14 after May 1, 2011.

15 (2) Cease payment for bed reserves in nursing  
16 facilities and specialized mental health rehabilitation  
17 facilities; for purposes of therapeutic home visits for  
18 individuals scoring as TBI on the MDS 3.0, beginning June  
19 1, 2015, the Department shall approve payments for bed  
20 reserves in nursing facilities and specialized mental  
21 health rehabilitation facilities that have at least a 90%  
22 occupancy level and at least 80% of their residents are  
23 Medicaid eligible. Payment shall be at a daily rate of 75%  
24 of an individual's current Medicaid per diem and shall not  
25 exceed 10 days in a calendar month.

1           (2.5) Cease payment for bed reserves for purposes of  
2           inpatient hospitalizations to intermediate care facilities  
3           for persons with development disabilities, except in the  
4           instance of residents who are under 21 years of age.

5           (3) Cease payment of the \$10 per day add-on payment to  
6           nursing facilities for certain residents with  
7           developmental disabilities.

8           (b) After the application of subsection (a),  
9           notwithstanding any other provision of this Code to the  
10          contrary and to the extent permitted by federal law, on and  
11          after July 1, 2012, the rates of reimbursement for services and  
12          other payments provided under this Code shall further be  
13          reduced as follows:

14          (1) Rates or payments for physician services, dental  
15          services, or community health center services reimbursed  
16          through an encounter rate, and services provided under the  
17          Medicaid Rehabilitation Option of the Illinois Title XIX  
18          State Plan shall not be further reduced, except as provided  
19          in Section 5-5b.1.

20          (2) Rates or payments, or the portion thereof, paid to  
21          a provider that is operated by a unit of local government  
22          or State University that provides the non-federal share of  
23          such services shall not be further reduced, except as  
24          provided in Section 5-5b.1.

25          (3) Rates or payments for hospital services delivered  
26          by a hospital defined as a Safety-Net Hospital under

1 Section 5-5e.1 of this Code shall not be further reduced,  
2 except as provided in Section 5-5b.1.

3 (4) Rates or payments for hospital services delivered  
4 by a Critical Access Hospital, which is an Illinois  
5 hospital designated as a critical care hospital by the  
6 Department of Public Health in accordance with 42 CFR 485,  
7 Subpart F, shall not be further reduced, except as provided  
8 in Section 5-5b.1.

9 (5) Rates or payments for Nursing Facility Services  
10 shall only be further adjusted pursuant to Section 5-5.2 of  
11 this Code.

12 (6) Rates or payments for services delivered by long  
13 term care facilities licensed under the ID/DD Community  
14 Care Act or the MC/DD Act and developmental training  
15 services shall not be further reduced.

16 (7) Rates or payments for services provided under  
17 capitation rates shall be adjusted taking into  
18 consideration the rates reduction and covered services  
19 required by Public Act 97-689.

20 (8) For hospitals not previously described in this  
21 subsection, the rates or payments for hospital services  
22 shall be further reduced by 3.5%, except for payments  
23 authorized under Section 5A-12.4 of this Code.

24 (9) For all other rates or payments for services  
25 delivered by providers not specifically referenced in  
26 paragraphs (1) through (8), rates or payments shall be

1 further reduced by 2.7%.

2 (c) Any assessment imposed by this Code shall continue and  
3 nothing in this Section shall be construed to cause it to  
4 cease.

5 (d) Notwithstanding any other provision of this Code to the  
6 contrary, subject to federal approval under Title XIX of the  
7 Social Security Act, for dates of service on and after July 1,  
8 2014, rates or payments for services provided for the purpose  
9 of transitioning children from a hospital to home placement or  
10 other appropriate setting by a children's community-based  
11 health care center authorized under the Alternative Health Care  
12 Delivery Act shall be \$683 per day.

13 (e) Notwithstanding any other provision of this Code to the  
14 contrary, subject to federal approval under Title XIX of the  
15 Social Security Act, for dates of service on and after July 1,  
16 2014, rates or payments for home health visits shall be \$72.

17 (f) Notwithstanding any other provision of this Code to the  
18 contrary, subject to federal approval under Title XIX of the  
19 Social Security Act, for dates of service on and after July 1,  
20 2014, rates or payments for the certified nursing assistant  
21 component of the home health agency rate shall be \$20.

22 (g) Notwithstanding any other provision of State law to the  
23 contrary, to the extent permitted by federal law and consent  
24 decrees regarding reimbursement for services under the Medical  
25 Assistance Program and subject to federal approval:

26 (1) Except as provided in paragraph (2) of this

1 subsection, for dates of service on and after July 1, 2017,  
2 the rates of reimbursement for services and other payments  
3 provided under the Medical Assistance Program shall be  
4 reduced by 2%.

5 (2) The following shall not be subject to paragraph (1)  
6 of this subsection:

7 (A) Payments to any provider located in the State  
8 and subject to licensure by the Department of Public  
9 Health under the Hospital Licensing Act or any provider  
10 meeting all comparable conditions and requirements of  
11 the Hospital Licensing Act in effect for the state in  
12 which it is located, authorized under:

13 (i) Article V-A of this Code;

14 (ii) Section 5-5.02 of this Code;

15 (iii) Section 5-5.03 of this Code;

16 (iv) Section 14-12 of this Code; and

17 (v) the approved Title XIX State Plan for the  
18 disproportionate share program as determined by  
19 the Department.

20 (B) Rates or payments or portions thereof paid to  
21 the University of Illinois Hospital as defined in the  
22 University of Illinois Hospital Act.

23 (C) Rates or payments or portions thereof paid to  
24 providers operated by a unit of local government or  
25 State university that provide the non-federal share of  
26 such services.

1           (3) The Department may adopt emergency rules necessary  
2           to implement this subsection (g) in accordance with  
3           subsection (y) of Section 5-45 of the Illinois  
4           Administrative Procedure Act.

5           (Source: P.A. 98-104, eff. 7-22-13; 98-651, eff. 6-16-14;  
6           98-1166, eff. 6-1-15; 99-2, eff. 3-26-15; 99-180, eff. 7-29-15;  
7           99-642, eff. 7-28-16.)

8           (305 ILCS 5/5A-2) (from Ch. 23, par. 5A-2)

9           (Section scheduled to be repealed on July 1, 2018)

10          Sec. 5A-2. Assessment.

11          (a) (1) Subject to Sections 5A-3 and 5A-10, for State fiscal  
12          years 2009 through 2018, an annual assessment on inpatient  
13          services is imposed on each hospital provider in an amount  
14          equal to \$218.38 multiplied by the difference of the hospital's  
15          occupied bed days less the hospital's Medicare bed days,  
16          provided, however, that the amount of \$218.38 shall be  
17          increased by a uniform percentage to generate an amount equal  
18          to 75% of the State share of the payments authorized under  
19          Section 5A-12.5, with such increase only taking effect upon the  
20          date that a State share for such payments is required under  
21          federal law. For the period of April through June 2015, the  
22          amount of \$218.38 used to calculate the assessment under this  
23          paragraph shall, by emergency rule under subsection (s) of  
24          Section 5-45 of the Illinois Administrative Procedure Act, be  
25          increased by a uniform percentage to generate \$20,250,000 in

1 the aggregate for that period from all hospitals subject to the  
2 annual assessment under this paragraph.

3 (2) In addition to any other assessments imposed under this  
4 Article, effective July 1, 2016 and semi-annually thereafter  
5 through June 2018, in addition to any federally required State  
6 share as authorized under paragraph (1), the amount of \$218.38  
7 shall be increased by a uniform percentage to generate an  
8 amount equal to 75% of the ACA Assessment Adjustment, as  
9 defined in subsection (b-6) of this Section.

10 For State fiscal years 2009 through 2014 and after, a  
11 hospital's occupied bed days and Medicare bed days shall be  
12 determined using the most recent data available from each  
13 hospital's 2005 Medicare cost report as contained in the  
14 Healthcare Cost Report Information System file, for the quarter  
15 ending on December 31, 2006, without regard to any subsequent  
16 adjustments or changes to such data. If a hospital's 2005  
17 Medicare cost report is not contained in the Healthcare Cost  
18 Report Information System, then the Illinois Department may  
19 obtain the hospital provider's occupied bed days and Medicare  
20 bed days from any source available, including, but not limited  
21 to, records maintained by the hospital provider, which may be  
22 inspected at all times during business hours of the day by the  
23 Illinois Department or its duly authorized agents and  
24 employees.

25 (3) Effective for State fiscal year 2018 only, and  
26 contingent on the payments authorized under Section 5A-12.5 of



1 this Article, and in addition to any other assessments imposed  
2 under this Article, the amount of \$218.38 shall be increased by  
3 14.38%. The Department may adopt emergency rules necessary to  
4 implement this paragraph (3) in accordance with subsection (y)  
5 of Section 5-45 of the Illinois Administrative Procedure Act.

6 (b) (Blank).

7 (b-5) (1) Subject to Sections 5A-3 and 5A-10, for the  
8 portion of State fiscal year 2012, beginning June 10, 2012  
9 through June 30, 2012, and for State fiscal years 2013 through  
10 2018, an annual assessment on outpatient services is imposed on  
11 each hospital provider in an amount equal to .008766 multiplied  
12 by the hospital's outpatient gross revenue, provided, however,  
13 that the amount of .008766 shall be increased by a uniform  
14 percentage to generate an amount equal to 25% of the State  
15 share of the payments authorized under Section 5A-12.5, with  
16 such increase only taking effect upon the date that a State  
17 share for such payments is required under federal law. For the  
18 period beginning June 10, 2012 through June 30, 2012, the  
19 annual assessment on outpatient services shall be prorated by  
20 multiplying the assessment amount by a fraction, the numerator  
21 of which is 21 days and the denominator of which is 365 days.  
22 For the period of April through June 2015, the amount of  
23 .008766 used to calculate the assessment under this paragraph  
24 shall, by emergency rule under subsection (s) of Section 5-45  
25 of the Illinois Administrative Procedure Act, be increased by a  
26 uniform percentage to generate \$6,750,000 in the aggregate for

1 that period from all hospitals subject to the annual assessment  
2 under this paragraph.

3 (2) In addition to any other assessments imposed under this  
4 Article, effective July 1, 2016 and semi-annually thereafter  
5 through June 2018, in addition to any federally required State  
6 share as authorized under paragraph (1), the amount of .008766  
7 shall be increased by a uniform percentage to generate an  
8 amount equal to 25% of the ACA Assessment Adjustment, as  
9 defined in subsection (b-6) of this Section.

10 For the portion of State fiscal year 2012, beginning June  
11 10, 2012 through June 30, 2012, and State fiscal years 2013  
12 through 2018, a hospital's outpatient gross revenue shall be  
13 determined using the most recent data available from each  
14 hospital's 2009 Medicare cost report as contained in the  
15 Healthcare Cost Report Information System file, for the quarter  
16 ending on June 30, 2011, without regard to any subsequent  
17 adjustments or changes to such data. If a hospital's 2009  
18 Medicare cost report is not contained in the Healthcare Cost  
19 Report Information System, then the Department may obtain the  
20 hospital provider's outpatient gross revenue from any source  
21 available, including, but not limited to, records maintained by  
22 the hospital provider, which may be inspected at all times  
23 during business hours of the day by the Department or its duly  
24 authorized agents and employees.

25 (3) Effective for State fiscal year 2018 only, and  
26 contingent on the payments authorized under Section 5A-12.5 of

1 this Article, and in addition to any other assessments imposed  
2 under this Article, the amount of .008766 shall be increased by  
3 14.38%. The Department may adopt emergency rules necessary to  
4 implement this amendatory Act of the 100th General Assembly in  
5 accordance with subsection (y) of Section 5-45 of the Illinois  
6 Administrative Procedure Act.

7 (b-6) (1) As used in this Section, "ACA Assessment  
8 Adjustment" means:

9 (A) For the period of July 1, 2016 through December 31,  
10 2016, the product of .19125 multiplied by the sum of the  
11 fee-for-service payments to hospitals as authorized under  
12 Section 5A-12.5 and the adjustments authorized under  
13 subsection (t) of Section 5A-12.2 to managed care  
14 organizations for hospital services due and payable in the  
15 month of April 2016 multiplied by 6.

16 (B) For the period of January 1, 2017 through June 30,  
17 2017, the product of .19125 multiplied by the sum of the  
18 fee-for-service payments to hospitals as authorized under  
19 Section 5A-12.5 and the adjustments authorized under  
20 subsection (t) of Section 5A-12.2 to managed care  
21 organizations for hospital services due and payable in the  
22 month of October 2016 multiplied by 6, except that the  
23 amount calculated under this subparagraph (B) shall be  
24 adjusted, either positively or negatively, to account for  
25 the difference between the actual payments issued under  
26 Section 5A-12.5 for the period beginning July 1, 2016

1 through December 31, 2016 and the estimated payments due  
2 and payable in the month of April 2016 multiplied by 6 as  
3 described in subparagraph (A).

4 (C) For the period of July 1, 2017 through December 31,  
5 2017, the product of .19125 multiplied by the sum of the  
6 fee-for-service payments to hospitals as authorized under  
7 Section 5A-12.5 and the adjustments authorized under  
8 subsection (t) of Section 5A-12.2 to managed care  
9 organizations for hospital services due and payable in the  
10 month of April 2017 multiplied by 6, except that the amount  
11 calculated under this subparagraph (C) shall be adjusted,  
12 either positively or negatively, to account for the  
13 difference between the actual payments issued under  
14 Section 5A-12.5 for the period beginning January 1, 2017  
15 through June 30, 2017 and the estimated payments due and  
16 payable in the month of October 2016 multiplied by 6 as  
17 described in subparagraph (B).

18 (D) For the period of January 1, 2018 through June 30,  
19 2018, the product of .19125 multiplied by the sum of the  
20 fee-for-service payments to hospitals as authorized under  
21 Section 5A-12.5 and the adjustments authorized under  
22 subsection (t) of Section 5A-12.2 to managed care  
23 organizations for hospital services due and payable in the  
24 month of October 2017 multiplied by 6, except that:

25 (i) the amount calculated under this subparagraph

26 (D) shall be adjusted, either positively or

1 negatively, to account for the difference between the  
2 actual payments issued under Section 5A-12.5 for the  
3 period of July 1, 2017 through December 31, 2017 and  
4 the estimated payments due and payable in the month of  
5 April 2017 multiplied by 6 as described in subparagraph  
6 (C); and

7 (ii) the amount calculated under this subparagraph  
8 (D) shall be adjusted to include the product of .19125  
9 multiplied by the sum of the fee-for-service payments,  
10 if any, estimated to be paid to hospitals under  
11 subsection (b) of Section 5A-12.5.

12 (2) The Department shall complete and apply a final  
13 reconciliation of the ACA Assessment Adjustment prior to June  
14 30, 2018 to account for:

15 (A) any differences between the actual payments issued  
16 or scheduled to be issued prior to June 30, 2018 as  
17 authorized in Section 5A-12.5 for the period of January 1,  
18 2018 through June 30, 2018 and the estimated payments due  
19 and payable in the month of October 2017 multiplied by 6 as  
20 described in subparagraph (D); and

21 (B) any difference between the estimated  
22 fee-for-service payments under subsection (b) of Section  
23 5A-12.5 and the amount of such payments that are actually  
24 scheduled to be paid.

25 The Department shall notify hospitals of any additional  
26 amounts owed or reduction credits to be applied to the June

1 2018 ACA Assessment Adjustment. This is to be considered the  
2 final reconciliation for the ACA Assessment Adjustment.

3 (3) Notwithstanding any other provision of this Section, if  
4 for any reason the scheduled payments under subsection (b) of  
5 Section 5A-12.5 are not issued in full by the final day of the  
6 period authorized under subsection (b) of Section 5A-12.5,  
7 funds collected from each hospital pursuant to subparagraph (D)  
8 of paragraph (1) and pursuant to paragraph (2), attributable to  
9 the scheduled payments authorized under subsection (b) of  
10 Section 5A-12.5 that are not issued in full by the final day of  
11 the period attributable to each payment authorized under  
12 subsection (b) of Section 5A-12.5, shall be refunded.

13 (4) The increases authorized under paragraph (2) of  
14 subsection (a) and paragraph (2) of subsection (b-5) shall be  
15 limited to the federally required State share of the total  
16 payments authorized under Section 5A-12.5 if the sum of such  
17 payments yields an annualized amount equal to or less than  
18 \$450,000,000, or if the adjustments authorized under  
19 subsection (t) of Section 5A-12.2 are found not to be  
20 actuarially sound; however, this limitation shall not apply to  
21 the fee-for-service payments described in subsection (b) of  
22 Section 5A-12.5.

23 (c) (Blank).

24 (d) Notwithstanding any of the other provisions of this  
25 Section, the Department is authorized to adopt rules to reduce  
26 the rate of any annual assessment imposed under this Section,

1 as authorized by Section 5-46.2 of the Illinois Administrative  
2 Procedure Act.

3 (e) Notwithstanding any other provision of this Section,  
4 any plan providing for an assessment on a hospital provider as  
5 a permissible tax under Title XIX of the federal Social  
6 Security Act and Medicaid-eligible payments to hospital  
7 providers from the revenues derived from that assessment shall  
8 be reviewed by the Illinois Department of Healthcare and Family  
9 Services, as the Single State Medicaid Agency required by  
10 federal law, to determine whether those assessments and  
11 hospital provider payments meet federal Medicaid standards. If  
12 the Department determines that the elements of the plan may  
13 meet federal Medicaid standards and a related State Medicaid  
14 Plan Amendment is prepared in a manner and form suitable for  
15 submission, that State Plan Amendment shall be submitted in a  
16 timely manner for review by the Centers for Medicare and  
17 Medicaid Services of the United States Department of Health and  
18 Human Services and subject to approval by the Centers for  
19 Medicare and Medicaid Services of the United States Department  
20 of Health and Human Services. No such plan shall become  
21 effective without approval by the Illinois General Assembly by  
22 the enactment into law of related legislation. Notwithstanding  
23 any other provision of this Section, the Department is  
24 authorized to adopt rules to reduce the rate of any annual  
25 assessment imposed under this Section. Any such rules may be  
26 adopted by the Department under Section 5-50 of the Illinois

1 Administrative Procedure Act.

2 (Source: P.A. 98-104, eff. 7-22-13; 98-651, eff. 6-16-14; 99-2,  
3 eff. 3-26-15; 99-516, eff. 6-30-16.)

4 (305 ILCS 5/5A-8) (from Ch. 23, par. 5A-8)

5 Sec. 5A-8. Hospital Provider Fund.

6 (a) There is created in the State Treasury the Hospital  
7 Provider Fund. Interest earned by the Fund shall be credited to  
8 the Fund. The Fund shall not be used to replace any moneys  
9 appropriated to the Medicaid program by the General Assembly.

10 (b) The Fund is created for the purpose of receiving moneys  
11 in accordance with Section 5A-6 and disbursing moneys only for  
12 the following purposes, notwithstanding any other provision of  
13 law:

14 (1) For making payments to hospitals as required under  
15 this Code, under the Children's Health Insurance Program  
16 Act, under the Covering ALL KIDS Health Insurance Act, and  
17 under the Long Term Acute Care Hospital Quality Improvement  
18 Transfer Program Act.

19 (2) For the reimbursement of moneys collected by the  
20 Illinois Department from hospitals or hospital providers  
21 through error or mistake in performing the activities  
22 authorized under this Code.

23 (3) For payment of administrative expenses incurred by  
24 the Illinois Department or its agent in performing  
25 activities under this Code, under the Children's Health



1 Insurance Program Act, under the Covering ALL KIDS Health  
2 Insurance Act, and under the Long Term Acute Care Hospital  
3 Quality Improvement Transfer Program Act.

4 (4) For payments of any amounts which are reimbursable  
5 to the federal government for payments from this Fund which  
6 are required to be paid by State warrant.

7 (5) For making transfers, as those transfers are  
8 authorized in the proceedings authorizing debt under the  
9 Short Term Borrowing Act, but transfers made under this  
10 paragraph (5) shall not exceed the principal amount of debt  
11 issued in anticipation of the receipt by the State of  
12 moneys to be deposited into the Fund.

13 (6) For making transfers to any other fund in the State  
14 treasury, but transfers made under this paragraph (6) shall  
15 not exceed the amount transferred previously from that  
16 other fund into the Hospital Provider Fund plus any  
17 interest that would have been earned by that fund on the  
18 monies that had been transferred.

19 (6.5) For making transfers to the Healthcare Provider  
20 Relief Fund, except that transfers made under this  
21 paragraph (6.5) shall not exceed \$60,000,000 in the  
22 aggregate.

23 (7) For making transfers not exceeding the following  
24 amounts, related to State fiscal years 2013 through 2018,  
25 to the following designated funds:

26 Health and Human Services Medicaid Trust

1 Fund ..... \$20,000,000  
 2 Long-Term Care Provider Fund ..... \$30,000,000  
 3 General Revenue Fund ..... \$80,000,000.

4 Transfers under this paragraph shall be made within 7 days  
 5 after the payments have been received pursuant to the  
 6 schedule of payments provided in subsection (a) of Section  
 7 5A-4.

8 (7.1) (Blank).

9 (7.5) (Blank).

10 (7.8) (Blank).

11 (7.9) (Blank).

12 (7.10) For State fiscal year 2014, for making transfers  
 13 of the moneys resulting from the assessment under  
 14 subsection (b-5) of Section 5A-2 and received from hospital  
 15 providers under Section 5A-4 and transferred into the  
 16 Hospital Provider Fund under Section 5A-6 to the designated  
 17 funds not exceeding the following amounts in that State  
 18 fiscal year:

19 Healthcare Provider Relief Fund ..... \$100,000,000

20 Transfers under this paragraph shall be made within 7  
 21 days after the payments have been received pursuant to the  
 22 schedule of payments provided in subsection (a) of Section  
 23 5A-4.

24 The additional amount of transfers in this paragraph  
 25 (7.10), authorized by Public Act 98-651, shall be made  
 26 within 10 State business days after June 16, 2014 (the

1 effective date of Public Act 98-651). That authority shall  
2 remain in effect even if Public Act 98-651 does not become  
3 law until State fiscal year 2015.

4 (7.10a) For State fiscal years 2015 through 2018, for  
5 making transfers of the moneys resulting from the  
6 assessment under subsection (b-5) of Section 5A-2 and  
7 received from hospital providers under Section 5A-4 and  
8 transferred into the Hospital Provider Fund under Section  
9 5A-6 to the designated funds not exceeding the following  
10 amounts related to each State fiscal year:

11 Healthcare Provider Relief Fund ..... \$50,000,000

12 Transfers under this paragraph shall be made within 7  
13 days after the payments have been received pursuant to the  
14 schedule of payments provided in subsection (a) of Section  
15 5A-4.

16 (7.11) (Blank).

17 (7.12) For State fiscal year 2013, for increasing by  
18 21/365ths the transfer of the moneys resulting from the  
19 assessment under subsection (b-5) of Section 5A-2 and  
20 received from hospital providers under Section 5A-4 for the  
21 portion of State fiscal year 2012 beginning June 10, 2012  
22 through June 30, 2012 and transferred into the Hospital  
23 Provider Fund under Section 5A-6 to the designated funds  
24 not exceeding the following amounts in that State fiscal  
25 year:

26 Healthcare Provider Relief Fund ..... \$2,870,000

1           Since the federal Centers for Medicare and Medicaid  
2 Services approval of the assessment authorized under  
3 subsection (b-5) of Section 5A-2, received from hospital  
4 providers under Section 5A-4 and the payment methodologies  
5 to hospitals required under Section 5A-12.4 was not  
6 received by the Department until State fiscal year 2014 and  
7 since the Department made retroactive payments during  
8 State fiscal year 2014 related to the referenced period of  
9 June 2012, the transfer authority granted in this paragraph  
10 (7.12) is extended through the date that is 10 State  
11 business days after June 16, 2014 (the effective date of  
12 Public Act 98-651).

13           (7.13) In addition to any other transfers authorized  
14 under this Section, for State fiscal years 2017 and 2018,  
15 for making transfers to the Healthcare Provider Relief Fund  
16 of moneys collected from the ACA Assessment Adjustment  
17 authorized under subsections (a) and (b-5) of Section 5A-2  
18 and paid by hospital providers under Section 5A-4 into the  
19 Hospital Provider Fund under Section 5A-6 for each State  
20 fiscal year. Timing of transfers to the Healthcare Provider  
21 Relief Fund under this paragraph shall be at the discretion  
22 of the Department, but no less frequently than quarterly.

23           (7.14) In addition to any other transfers authorized  
24 under this Section, for making transfers to the Healthcare  
25 Provider Relief Fund of moneys collected from the  
26 assessment increase provided for in this amendatory Act of

1       the 100th General Assembly. Timing of transfers to the  
2       Healthcare Provider Relief Fund under this paragraph  
3       (7.14) shall be at the discretion of the Department.

4           (8) For making refunds to hospital providers pursuant  
5       to Section 5A-10.

6           (9) For making payment to capitated managed care  
7       organizations as described in subsections (s) and (t) of  
8       Section 5A-12.2 of this Code.

9       Disbursements from the Fund, other than transfers  
10      authorized under paragraphs (5) and (6) of this subsection,  
11      shall be by warrants drawn by the State Comptroller upon  
12      receipt of vouchers duly executed and certified by the Illinois  
13      Department.

14           (c) The Fund shall consist of the following:

15           (1) All moneys collected or received by the Illinois  
16       Department from the hospital provider assessment imposed  
17       by this Article.

18           (2) All federal matching funds received by the Illinois  
19       Department as a result of expenditures made by the Illinois  
20       Department that are attributable to moneys deposited in the  
21       Fund.

22           (3) Any interest or penalty levied in conjunction with  
23       the administration of this Article.

24           (3.5) As applicable, proceeds from surety bond  
25       payments payable to the Department as referenced in  
26       subsection (s) of Section 5A-12.2 of this Code.

1 (4) Moneys transferred from another fund in the State  
2 treasury.

3 (5) All other moneys received for the Fund from any  
4 other source, including interest earned thereon.

5 (d) (Blank).

6 (Source: P.A. 98-104, eff. 7-22-13; 98-463, eff. 8-16-13;  
7 98-651, eff. 6-16-14; 98-756, eff. 7-16-14; 99-78, eff.  
8 7-20-15; 99-516, eff. 6-30-16; 99-933, eff. 1-27-17; revised  
9 2-15-17.)

10 ARTICLE 75. JAMES R. THOMPSON CENTER

11 Section 75-5. The Illinois Procurement Code is amended by  
12 adding Section 1-35 as follows:

13 (30 ILCS 500/1-35 new)

14 Sec. 1-35. Application to James R. Thompson Center. In  
15 accordance with Section 7.4 of the State Property Control Act,  
16 this Code does not apply to any procurements related to the  
17 sale of the James R. Thompson Center, provided that the process  
18 shall be conducted in a manner substantially in accordance with  
19 the requirements of the following Sections of the Illinois  
20 Procurement Code: 20-160, 50-5, 50-10, 50-10.5, 50-12, 50-13,  
21 50-15, 50-20, 50-21, 50-35, 50-36, 50-37, 50-38, and 50-50. The  
22 exemption contained in this Section does not apply to any  
23 leases involving the James R. Thompson Center, including a

1 leaseback authorized under Section 7.4 of the State Property  
2 Control Act.

3 Section 75-10. The State Property Control Act is amended by  
4 changing Section 7.4 and by adding Section 7.7 as follows:

5 (30 ILCS 605/7.4)

6 Sec. 7.4. James R. Thompson Center, ~~Elgin Mental Health~~  
7 ~~Center.~~

8 (a) Notwithstanding any other provision of this Act or any  
9 other law to the contrary, the administrator is authorized  
10 under this Section to dispose of ~~or mortgage (i) the James R.~~  
11 ~~Thompson Center located in Chicago, Illinois. and (ii) the~~  
12 ~~Elgin Mental Health Center and surrounding land located at 750~~  
13 ~~S. State Street, Elgin, Illinois in any of the following ways:~~  
14 ~~(1) The administrator may sell the property as provided in~~  
15 ~~subsection (b). (2) The administrator may sell the property as~~  
16 ~~provided in subsection (b), and, either as a condition of the~~  
17 ~~sale or the administrator may immediately thereafter, enter~~  
18 ~~into a leaseback or other agreement that directly or indirectly~~  
19 ~~gives the State a right to use, control, and possess the~~  
20 ~~property. Notwithstanding any other provision of law, a lease~~  
21 ~~entered into by the administrator under this subdivision (a) (2)~~  
22 ~~may last for any period not exceeding 99 years. (3) The~~  
23 ~~administrator may enter into a mortgage agreement, using the~~  
24 ~~property as collateral, to receive a loan or a line of credit~~

1 ~~based on the equity available in the property. Any loan~~  
2 ~~obtained or line of credit established under this subdivision~~  
3 ~~(a)(3) must require repayment in full in 20 years or less.~~

4 (b) The administrator shall dispose of the property using a  
5 competitive sealed proposal process that includes, at a  
6 minimum, the following:

7 (1) Engagement Prior to Request for Proposal. The  
8 administrator may, prior to soliciting requests for  
9 proposals, enter into discussions with interested  
10 purchasers in order to assess existing market conditions,  
11 demands, and likely development scenarios provided that no  
12 such interested purchasers shall have any role in drafting  
13 any request for proposals nor shall any request for  
14 proposals be provided to any interested purchaser prior to  
15 its general public distribution. The administrator may  
16 issue a request for qualifications that requests  
17 interested purchasers to provide such information as the  
18 administrator reasonably deems necessary in order to  
19 evaluate the qualifications of such interested purchasers  
20 including the ability of interested purchasers to acquire  
21 and develop the property, all as reasonably determined by  
22 the administrator.

23 (2) Request for proposals. Proposals to acquire and  
24 develop the property shall be solicited through a request  
25 for proposals. Such request for proposals shall include  
26 such requirements and factors as the administrator shall



1 determine are necessary or advisable with respect to the  
2 disposition of the James R. Thompson Center, including  
3 soliciting proposals designating a portion of the property  
4 after the development or redevelopment thereof in honor of  
5 Governor James R. Thompson.

6 (3) Public notice. Public notice of any request for  
7 qualification or request for proposals shall be published  
8 in the Illinois Procurement Bulletin at least 14 calendar  
9 days before the date by which such requests are due. The  
10 administrator may advertise the request in any other manner  
11 or publication which it reasonably determines may increase  
12 the scope and nature of responses to the request. In the  
13 event the administrator shall have already identified  
14 qualified purchasers pursuant to a request for  
15 qualification process as set forth above, notice of the  
16 request for proposals may be delivered only to such  
17 qualified purchasers.

18 (4) Opening of proposals. Proposals shall be opened  
19 publicly on the date, time and location designated in the  
20 Illinois Procurement Bulletin, but proposals shall be  
21 opened in a manner to avoid disclosure of contents to  
22 competing purchasers during the process of negotiation. A  
23 record of proposals shall be prepared and shall be open for  
24 public inspection after contract award, but prior to  
25 contract execution.

26 (5) Evaluation factors. Proposals shall be submitted

1 in 2 parts: (i) items except price, and (ii) covering  
2 price. The first part of all proposals shall be evaluated  
3 and ranked independently of the second part of all  
4 proposals.

5 (6) Discussion with interested purchasers and  
6 revisions of offers or proposals. After the opening of the  
7 proposals, and under such guidelines as the administrator  
8 may elect to establish in the request for proposals, the  
9 administrator and his or her designees may engage in  
10 discussions with interested purchasers who submitted  
11 offers or proposals that the administrator determines are  
12 reasonably susceptible of being selected for award for the  
13 purpose of clarifying and assuring full understanding of  
14 and responsiveness to the solicitation requirements. Those  
15 purchasers shall be accorded fair and equal treatment with  
16 respect to any opportunity for discussion and revision of  
17 proposals. Revisions may be permitted after submission and  
18 before award for the purpose of obtaining best and final  
19 offers. In conducting discussions there shall be no  
20 disclosure of any information derived from proposals  
21 submitted by competing purchasers. If information is  
22 disclosed to any purchaser, it shall be provided to all  
23 competing purchasers.

24 (7) Award. Awards shall be made to the interested  
25 purchaser whose proposal is determined in writing to be the  
26 most advantageous to the State, taking into consideration

1 price and the evaluation factors set forth in the request  
2 for proposals. The contract file shall contain the basis on  
3 which the award is made. ~~The administrator shall obtain 3~~  
4 ~~appraisals of the real property transferred under~~  
5 ~~subdivision (a)(1) or (a)(2) of this Section, one of which~~  
6 ~~shall be performed by an appraiser residing in the county~~  
7 ~~in which the real property is located. The average of these~~  
8 ~~3 appraisals, plus the costs of obtaining the appraisals,~~  
9 ~~shall represent the fair market value of the real property.~~  
10 ~~No property may be conveyed under subdivision (a)(1) or~~  
11 ~~(a)(2) of this Section by the administrator for less than~~  
12 ~~the fair market value. The administrator may sell the real~~  
13 ~~property by public auction following notice of the sale by~~  
14 ~~publication on 3 separate days not less than 15 nor more~~  
15 ~~than 30 days prior to the sale in a daily newspaper having~~  
16 ~~general circulation in the county in which the real~~  
17 ~~property is located. If no acceptable offers for the real~~  
18 ~~property are received, the administrator may have new~~  
19 ~~appraisals of the property made. The administrator shall~~  
20 ~~have all power necessary to convey real property under~~  
21 ~~subdivision (a)(1) or (a)(2) of this Section.~~

22 (b-5) Any contract to dispose of the property is subject to  
23 the following conditions:

24 (1) a commitment from the purchaser to make any  
25 applicable payments to the City of Chicago with respect to  
26 additional zoning density, as agreed to between the

1 administrator and the City of Chicago in a memorandum of  
2 understanding or other agreement;

3 (2) a commitment from the purchaser to enter into an  
4 agreement with the City of Chicago and the Chicago Transit  
5 Authority regarding the existing operation of the Chicago  
6 Transit Authority facility currently located on the  
7 property, substantially similar to the existing agreement  
8 between the City of Chicago, the Chicago Transit Authority,  
9 and the State of Illinois, and such agreement must be  
10 executed prior to assuming title to the property; and

11 (3) a commitment from the purchaser to designate a  
12 portion of the property after the development or  
13 redevelopment thereof in honor of Governor James R.  
14 Thompson.

15 (b-10) The administrator shall have authority to order such  
16 surveys, abstracts of title, or commitments for title  
17 insurance, environmental reports, property condition reports,  
18 or any other materials as the administrator may, in his or her  
19 reasonable discretion, be deemed necessary to demonstrate to  
20 prospective purchasers ~~or~~ bidders, ~~or mortgagees~~ good and  
21 marketable title in and the existing conditions or  
22 characteristics of the ~~any~~ property offered for sale ~~or~~  
23 ~~mortgage~~ under this Section. All ~~Unless otherwise specifically~~  
24 ~~authorized by the General Assembly,~~ all conveyances of property  
25 made by the administrator under ~~subdivision (a) (1) or (a) (2) of~~  
26 this Section shall be by quit claim deed.

1 (c) All moneys received from the sale ~~or mortgage~~ of real  
2 property under this Section shall be deposited into the General  
3 Revenue Fund, provided that any obligations of the State to the  
4 purchaser acquiring the property, a contractor involved in the  
5 sale of the property, or a unit of local government may be  
6 remitted from the proceeds during the closing process and need  
7 not be deposited in the State treasury prior to closing.

8 (d) The administrator is authorized to enter into any  
9 agreements and execute any documents necessary to exercise the  
10 authority granted by this Section.

11 (e) Any agreement to dispose of ~~or mortgage~~ ~~(i) the James~~  
12 ~~R. Thompson Center located in Chicago, Illinois or (ii) the~~  
13 ~~Elgin Mental Health Center and surrounding land located at 750~~  
14 ~~S. State Street, Elgin, Illinois~~ pursuant to the authority  
15 granted by this Section must be entered into no later than 2  
16 years ~~one year~~ after the effective date of this amendatory Act  
17 of the 100th ~~93rd~~ General Assembly.

18 (f) The provisions of this Section are subject to the  
19 Freedom of Information Act, and nothing shall be construed to  
20 waive the ability of a public body to assert any applicable  
21 exemptions.

22 (Source: P.A. 93-19, eff. 6-20-03.)

23 (30 ILCS 605/7.7 new)

24 Sec. 7.7. Michael A. Bilandic Building.

25 (a) On or prior to the disposition of the James R. Thompson

1 Center, the existing executive offices of the Governor,  
2 Lieutenant Governor, Secretary of State, Comptroller, and  
3 Treasurer shall be relocated in the Michael A. Bilandic  
4 Building located at 160 North LaSalle Street, Chicago,  
5 Illinois. An officer shall occupy the designated space on the  
6 same terms and conditions applicable on the effective date of  
7 this amendatory Act of the 100th General Assembly. An executive  
8 officer may choose to locate in alternative offices within the  
9 City of Chicago.

10 (b) The 4 caucuses of the General Assembly shall be given  
11 space within the Michael A. Bilandic Building. Any caucus  
12 located in the building on or prior to the effective date of  
13 this amendatory Act of the 100th General Assembly shall  
14 continue to occupy its designated space on the same terms and  
15 conditions applicable on the effective date of this amendatory  
16 Act of the 100th General Assembly.

17 ARTICLE 99. MISCELLANEOUS PROVISIONS

18 Section 99-90. The State Mandates Act is amended by adding  
19 Section 8.41 as follows:

20 (30 ILCS 805/8.41 new)

21 Sec. 8.41. Exempt mandate. Notwithstanding Sections 6 and 8  
22 of this Act, no reimbursement by the State is required for the  
23 implementation of any mandate created by this amendatory Act of

1 the 100th General Assembly.

2 Section 99-99. Effective date. This Act takes effect upon  
3 becoming law.

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7	25 ILCS 80/5	from Ch. 63, par. 42.93-5
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- 2 30 ILCS 605/7.4
- 3 30 ILCS 605/7.7 new
- 4 30 ILCS 805/8.41 new