

1 AN ACT concerning finance.

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 FY2021 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 State budget for Fiscal Year 2021.

10 ARTICLE 3. EXECUTIVE CHAPTER AMENDATORY PROVISIONS

11 Section 3-5. The Illinois Administrative Procedure Act is
12 amended by adding Sections 5-45.1 and 5-45.2 as follows:

13 (5 ILCS 100/5-45.1 new)

14 Sec. 5-45.1. Emergency rulemaking; Local Coronavirus
15 Urgent Remediation Emergency (or Local CURE) Support Program.
16 To provide for the expeditious and timely implementation of the
17 Local Coronavirus Urgent Remediation Emergency (or Local CURE)
18 Support Program, emergency rules implementing the Local
19 Coronavirus Urgent Remediation Emergency (or Local CURE)

1 Support Program may be adopted in accordance with Section 5-45
2 by the Department of Commerce and Economic Opportunity. The
3 adoption of emergency rules authorized by Section 5-45 and this
4 Section is deemed to be necessary for the public interest,
5 safety, and welfare.

6 This Section is repealed on January 1, 2026.

7 (5 ILCS 100/5-45.2 new)

8 Sec. 5-45.2. Emergency rulemaking; Grants to local tourism
9 and convention bureaus. To provide for the expeditious and
10 timely implementation of the changes made to Section 605-705 of
11 the Department of Commerce and Economic Opportunity Law of the
12 Civil Administrative Code of Illinois by this amendatory Act of
13 the 101st General Assembly, emergency rules implementing the
14 changes made to Section 605-705 of the Department of Commerce
15 and Economic Opportunity Law of the Civil Administrative Code
16 of Illinois by this amendatory Act of the 101st General
17 Assembly may be adopted in accordance with Section 5-45 by the
18 Department of Commerce and Economic Opportunity. The adoption
19 of emergency rules authorized by Section 5-45 and this Section
20 is deemed to be necessary for the public interest, safety, and
21 welfare.

22 This Section is repealed on January 1, 2026.

23 Section 3-10. The Department of Commerce and Economic
24 Opportunity Law of the Civil Administrative Code of Illinois is

1 amended by changing Sections 605-705 and 605-707 and by adding
2 Section 605-1045 as follows:

3 (20 ILCS 605/605-705) (was 20 ILCS 605/46.6a)

4 Sec. 605-705. Grants to local tourism and convention
5 bureaus.

6 (a) To establish a grant program for local tourism and
7 convention bureaus. The Department will develop and implement a
8 program for the use of funds, as authorized under this Act, by
9 local tourism and convention bureaus. For the purposes of this
10 Act, bureaus eligible to receive funds are those local tourism
11 and convention bureaus that are (i) either units of local
12 government or incorporated as not-for-profit organizations;
13 (ii) in legal existence for a minimum of 2 years before July 1,
14 2001; (iii) operating with a paid, full-time staff whose sole
15 purpose is to promote tourism in the designated service area;
16 and (iv) affiliated with one or more municipalities or counties
17 that support the bureau with local hotel-motel taxes. After
18 July 1, 2001, bureaus requesting certification in order to
19 receive funds for the first time must be local tourism and
20 convention bureaus that are (i) either units of local
21 government or incorporated as not-for-profit organizations;
22 (ii) in legal existence for a minimum of 2 years before the
23 request for certification; (iii) operating with a paid,
24 full-time staff whose sole purpose is to promote tourism in the
25 designated service area; and (iv) affiliated with multiple

1 municipalities or counties that support the bureau with local
2 hotel-motel taxes. Each bureau receiving funds under this Act
3 will be certified by the Department as the designated recipient
4 to serve an area of the State. Notwithstanding the criteria set
5 forth in this subsection (a), or any rule adopted under this
6 subsection (a), the Director of the Department may provide for
7 the award of grant funds to one or more entities if in the
8 Department's judgment that action is necessary in order to
9 prevent a loss of funding critical to promoting tourism in a
10 designated geographic area of the State.

11 (b) To distribute grants to local tourism and convention
12 bureaus from appropriations made from the Local Tourism Fund
13 for that purpose. Of the amounts appropriated annually to the
14 Department for expenditure under this Section prior to July 1,
15 2011, one-third of those monies shall be used for grants to
16 convention and tourism bureaus in cities with a population
17 greater than 500,000. The remaining two-thirds of the annual
18 appropriation prior to July 1, 2011 shall be used for grants to
19 convention and tourism bureaus in the remainder of the State,
20 in accordance with a formula based upon the population served.
21 Of the amounts appropriated annually to the Department for
22 expenditure under this Section beginning July 1, 2011, 18% of
23 such moneys shall be used for grants to convention and tourism
24 bureaus in cities with a population greater than 500,000. Of
25 the amounts appropriated annually to the Department for
26 expenditure under this Section beginning July 1, 2011, 82% of

1 such moneys shall be used for grants to convention bureaus in
2 the remainder of the State, in accordance with a formula based
3 upon the population served. The Department may reserve up to 3%
4 of total local tourism funds available for costs of
5 administering the program to conduct audits of grants, to
6 provide incentive funds to those bureaus that will conduct
7 promotional activities designed to further the Department's
8 statewide advertising campaign, to fund special statewide
9 promotional activities, and to fund promotional activities
10 that support an increased use of the State's parks or historic
11 sites. The Department shall require that any convention and
12 tourism bureau receiving a grant under this Section that
13 requires matching funds shall provide matching funds equal to
14 no less than 50% of the grant amount except that in Fiscal Year
15 2021, the Department shall require that any convention and
16 tourism bureau receiving a grant under this Section that
17 requires matching funds shall provide matching funds equal to
18 no less than 25% of the grant amount. During fiscal year 2013,
19 the Department shall reserve \$2,000,000 of the available local
20 tourism funds for appropriation to the Historic Preservation
21 Agency for the operation of the Abraham Lincoln Presidential
22 Library and Museum and State historic sites.

23 To provide for the expeditious and timely implementation of
24 the changes made by this amendatory Act of the 101st General
25 Assembly, emergency rules to implement the changes made by this
26 amendatory Act of the 101st General Assembly may be adopted by

1 the Department subject to the provisions of Section 5-45 of the
2 Illinois Administrative Procedure Act.

3 (Source: P.A. 100-678, eff. 8-3-18.)

4 (20 ILCS 605/605-707) (was 20 ILCS 605/46.6d)

5 Sec. 605-707. International Tourism Program.

6 (a) The Department of Commerce and Economic Opportunity
7 must establish a program for international tourism. The
8 Department shall develop and implement the program on January
9 1, 2000 by rule. As part of the program, the Department may
10 work in cooperation with local convention and tourism bureaus
11 in Illinois in the coordination of international tourism
12 efforts at the State and local level. The Department may (i)
13 work in cooperation with local convention and tourism bureaus
14 for efficient use of their international tourism marketing
15 resources, (ii) promote Illinois in international meetings and
16 tourism markets, (iii) work with convention and tourism bureaus
17 throughout the State to increase the number of international
18 tourists to Illinois, (iv) provide training, research,
19 technical support, and grants to certified convention and
20 tourism bureaus, (v) provide staff, administration, and
21 related support required to manage the programs under this
22 Section, and (vi) provide grants for the development of or the
23 enhancement of international tourism attractions.

24 (b) The Department shall make grants for expenses related
25 to international tourism and pay for the staffing,

1 administration, and related support from the International
2 Tourism Fund, a special fund created in the State Treasury. Of
3 the amounts deposited into the Fund in fiscal year 2000 after
4 January 1, 2000 through fiscal year 2011, 55% shall be used for
5 grants to convention and tourism bureaus in Chicago (other than
6 the City of Chicago's Office of Tourism) and 45% shall be used
7 for development of international tourism in areas outside of
8 Chicago. Of the amounts deposited into the Fund in fiscal year
9 2001 and thereafter, 55% shall be used for grants to convention
10 and tourism bureaus in Chicago, and of that amount not less
11 than 27.5% shall be used for grants to convention and tourism
12 bureaus in Chicago other than the City of Chicago's Office of
13 Tourism, and 45% shall be used for administrative expenses and
14 grants authorized under this Section and development of
15 international tourism in areas outside of Chicago, of which not
16 less than \$1,000,000 shall be used annually to make grants to
17 convention and tourism bureaus in cities other than Chicago
18 that demonstrate their international tourism appeal and
19 request to develop or expand their international tourism
20 marketing program, and may also be used to provide grants under
21 item (vi) of subsection (a) of this Section. All of the amounts
22 deposited into the Fund in fiscal year 2012 and thereafter
23 shall be used for administrative expenses and grants authorized
24 under this Section and development of international tourism in
25 areas outside of Chicago, of which not less than \$1,000,000
26 shall be used annually to make grants to convention and tourism

1 bureaus in cities other than Chicago that demonstrate their
2 international tourism appeal and request to develop or expand
3 their international tourism marketing program, and may also be
4 used to provide grants under item (vi) of subsection (a) of
5 this Section. Amounts appropriated to the State Comptroller for
6 administrative expenses and grants authorized by the Illinois
7 Global Partnership Act are payable from the International
8 Tourism Fund. For Fiscal Year 2021 only, the administrative
9 expenses by the Department and the grants to convention and
10 visitors bureaus outside the City of Chicago may be expended
11 for the general purposes of promoting conventions and tourism.

12 (c) A convention and tourism bureau is eligible to receive
13 grant moneys under this Section if the bureau is certified to
14 receive funds under Title 14 of the Illinois Administrative
15 Code, Section 550.35. To be eligible for a grant, a convention
16 and tourism bureau must provide matching funds equal to the
17 grant amount. The Department shall require that any convention
18 and tourism bureau receiving a grant under this Section that
19 requires matching funds shall provide matching funds equal to
20 no less than 50% of the grant amount. In certain circumstances
21 as determined by the Director of Commerce and Economic
22 Opportunity, however, the City of Chicago's Office of Tourism
23 or any other convention and tourism bureau may provide matching
24 funds equal to no less than 50% of the grant amount to be
25 eligible to receive the grant. One-half of this 50% may be
26 provided through in-kind contributions. Grants received by the

1 City of Chicago's Office of Tourism and by convention and
2 tourism bureaus in Chicago may be expended for the general
3 purposes of promoting conventions and tourism.

4 (Source: P.A. 97-617, eff. 10-26-11; 97-732, eff. 6-30-12;
5 98-252, eff. 8-9-13.)

6 (20 ILCS 605/605-1045 new)

7 Sec. 605-1045. Local Coronavirus Urgent Remediation
8 Emergency (or Local CURE) Support Program.

9 (a) Purpose. The Department may receive, directly or
10 indirectly, federal funds from the Coronavirus Relief Fund
11 provided to the State pursuant to Section 5001 of the federal
12 Coronavirus Aid, Relief, and Economic Security (CARES) Act to
13 provide financial support to units of local government for
14 purposes authorized by Section 5001 of the federal Coronavirus
15 Aid, Relief, and Economic Security (CARES) Act and related
16 federal guidance. Upon receipt of such funds, and
17 appropriations for their use, the Department shall administer a
18 Local Coronavirus Urgent Remediation Emergency (or Local CURE)
19 Support Program to provide financial support to units of local
20 government that have incurred necessary expenditures due to the
21 COVID-19 public health emergency. The Department shall provide
22 by rule the administrative framework for the Local CURE Support
23 Program.

24 (b) Allocations. A portion of the funds appropriated for
25 the Local CURE Support Program may be allotted to

1 municipalities and counties based on proportionate population.
2 Units of local government, or portions thereof, located within
3 the five Illinois counties that received direct allotments from
4 the federal Coronavirus Relief Fund will not be included in the
5 support program allotments. The Department may establish other
6 administrative procedures for providing financial support to
7 units of local government. Appropriated funds may be used for
8 administration of the support program, including the hiring of
9 a service provider to assist with coordination and
10 administration.

11 (c) Administrative Procedures. The Department may
12 establish administrative procedures for the support program,
13 including any application procedures, grant agreements,
14 certifications, payment methodologies, and other
15 accountability measures that may be imposed upon recipients of
16 funds under the grant program. Financial support may be
17 provided in the form of grants or in the form of expense
18 reimbursements for disaster-related expenditures. The
19 emergency rulemaking process may be used to promulgate the
20 initial rules of the grant program.

21 (d) Definitions. As used in this Section:

22 (1) "COVID-19" means the novel coronavirus virus
23 disease deemed COVID-19 by the World Health Organization on
24 February 11, 2020.

25 (2) "Local government" or "unit of local government"
26 means any unit of local government as defined in Article

1 VII, Section 1 of the Illinois Constitution.

2 (3) "Third party administrator" means a service
3 provider selected by the Department to provide operational
4 assistance with the administration of the support program.

5 (e) Powers of the Department. The Department has the power
6 to:

7 (1) Provide financial support to eligible units of
8 local government with funds appropriated from the Local
9 Coronavirus Urgent Remediation Emergency (Local CURE) Fund
10 to cover necessary costs incurred due to the COVID-19
11 public health emergency that are eligible to be paid using
12 federal funds from the Coronavirus Relief Fund.

13 (2) Enter into agreements, accept funds, issue grants
14 or expense reimbursements, and engage in cooperation with
15 agencies of the federal government and units of local
16 governments to carry out the purposes of this support
17 program, and to use funds appropriated from the Local
18 Coronavirus Urgent Remediation Emergency (Local CURE) Fund
19 fund upon such terms and conditions as may be established
20 by the federal government and the Department.

21 (3) Enter into agreements with third-party
22 administrators to assist the state with operational
23 assistance and administrative functions related to review
24 of documentation and processing of financial support
25 payments to units of local government.

26 (4) Establish applications, notifications, contracts,

1 and procedures and adopt rules deemed necessary and
2 appropriate to carry out the provisions of this Section. To
3 provide for the expeditious and timely implementation of
4 this Act, emergency rules to implement any provision of
5 this Section may be adopted by the Department subject to
6 the provisions of Section 5-45 of the Illinois
7 Administrative Procedure Act.

8 (5) Provide staff, administration, and related support
9 required to manage the support program and pay for the
10 staffing, administration, and related support with funds
11 appropriated from the Local Coronavirus Urgent Remediation
12 Emergency (Local CURE) Fund.

13 (6) Exercise such other powers as are necessary or
14 incidental to the foregoing.

15 (f) Local CURE Financial Support to Local Governments. The
16 Department is authorized to provide financial support to
17 eligible units of local government including, but not limited
18 to, certified local health departments for necessary costs
19 incurred due to the COVID-19 public health emergency that are
20 eligible to be paid using federal funds from the Coronavirus
21 Relief Fund.

22 (1) Financial support funds may be used by a unit of
23 local government only for payment of costs that: (i) are
24 necessary expenditures incurred due to the public health
25 emergency of COVID-19; (ii) were not accounted for in the
26 most recent budget approved as of March 27, 2020 for the

1 unit of local government; and (iii) were incurred between
2 March 1, 2020 and December 30, 2020.

3 (2) A unit of local government receiving financial
4 support funds under this program shall certify to the
5 Department that it shall use the funds in accordance with
6 the requirements of paragraph (1) and that any funds
7 received but not used for such purposes shall be repaid to
8 the Department.

9 (3) The Department shall make the determination to
10 provide financial support funds to a unit of local
11 government on the basis of criteria established by the
12 Department.

13 Section 3-15. The Department of Human Services Act is
14 amended by changing Section 10-25 as follows:

15 (20 ILCS 1305/10-25)

16 Sec. 10-25. Women, Infants, and Children Nutrition
17 Program.

18 (a) The Department shall participate in the Women, Infants
19 and Children Nutrition program of the federal government to the
20 maximum extent permitted by the federal appropriation and
21 allocation to the State of Illinois. In order to efficiently
22 process electronically issued WIC benefits, the Department may
23 use an account held outside of the state treasury for the
24 deposit and issuance of WIC benefits. The Department shall

1 report quarterly to the Governor and the General Assembly the
2 status of obligations and expenditures of the WIC nutrition
3 program appropriation and make recommendations on actions
4 necessary to expend all available federal funds. Other
5 appropriations and funds from any public or private source in
6 addition to federal funds may be used by the Department for the
7 purpose of maximum participation in the WIC nutrition program.

8 (b) The Department shall maintain a drug abuse education
9 program for participants in the Women, Infants and Children
10 Nutrition Program. The program shall include but need not be
11 limited to (1) the provision of information concerning the
12 dangers of drug abuse and (2) the referral of participants who
13 are suspected drug abusers to drug abuse clinics, treatment
14 programs, counselors or other drug abuse treatment providers.

15 (c) The Department shall cooperate with the Department of
16 Public Health for purposes of the smoking cessation program for
17 participants in the Women, Infants and Children Nutrition
18 Program maintained by the Department of Public Health under
19 Section 2310-435 of the Department of Public Health Powers and
20 Duties Law (20 ILCS 2310/2310-435).

21 (d) The Department may contract with any bank as defined by
22 the Illinois Banking Act to redeem bank drafts issued by the
23 Department under the United States Department of Agriculture
24 Special Supplemental Food Program for Women, Infants and
25 Children (WIC). Any bank with which the Department has entered
26 into a contract to redeem bank drafts may receive, pursuant to

1 an appropriation to the Department, an initial advance and
2 periodic payment of funds for the Women, Infants and Children
3 Program in amounts determined by the Secretary.
4 Notwithstanding any other law, such funds shall be retained in
5 a separate account by the bank. Any interest earned by monies
6 in such account shall accrue to the USDA Women, Infants and
7 Children Fund and shall be used exclusively for the redemption
8 of bank drafts issued by the Department. WIC program food funds
9 received by the bank from the Department shall be used
10 exclusively for the redemption of bank drafts. The bank shall
11 not use such food funds, or interest accrued thereon, for any
12 other purpose including, but not limited to, reimbursement of
13 administrative expenses or payments of administrative fees due
14 the bank pursuant to its contract or contracts with the
15 Department.

16 Such initial and periodic payments by the Department to the
17 bank shall be effected, pursuant to an appropriation, in an
18 amount needed for the redemption of bank drafts issued by the
19 Department under the United States Department of Agriculture
20 Special Supplemental Food Program for Women, Infants and
21 Children in any initial or succeeding period. The State
22 Comptroller shall, upon presentation by the Secretary of
23 adequate certification of funds needed for redemption of bank
24 drafts, promptly draw a warrant payable to the bank for deposit
25 to the separate account of the bank. Such certification may be
26 in magnetic tape or computer output form, indicating the amount

1 of the total payment made by the bank for the redemption of
2 bank drafts from funds provided to the bank under this Section.

3 The separate account of the bank established under this
4 Section, any payments to that account, and the use of such
5 account and funds shall be subject to (1) audit by the
6 Department or a private contractor authorized by the Department
7 to conduct audits, including but not limited to such audits as
8 may be required by State law, (2) audit by the federal
9 government or a private contractor authorized by the federal
10 government, and (3) post audit pursuant to the Illinois State
11 Auditing Act.

12 (e) The Department may include a program of lactation
13 support services as part of the benefits and services provided
14 for pregnant and breast feeding participants in the Women,
15 Infants and Children Nutrition Program. The program may include
16 payment for breast pumps, breast shields, or any supply deemed
17 essential for the successful maintenance of lactation, as well
18 as lactation specialists who are registered nurses, licensed
19 dietitians, or persons who have successfully completed a
20 lactation management training program.

21 (f) The Department shall coordinate the operation of the
22 Women, Infants and Children program with the Medicaid program
23 by interagency agreement whereby each program provides
24 information about the services offered by the other to
25 applicants for services.

26 (Source: P.A. 90-290, eff. 1-1-98; 91-239, eff. 1-1-00.)

1 Section 3-20. The Department of Labor Law of the Civil
2 Administrative Code of Illinois is amended by changing Section
3 1505-210 as follows:

4 (20 ILCS 1505/1505-210)

5 Sec. 1505-210. Funds. The Department has the authority to
6 apply for, accept, receive, expend, and administer on behalf of
7 the State any grants, gifts, bequests, loans, indirect cost
8 reimbursements, funds, or anything else of value made available
9 to the Department from any source for assistance with outreach
10 activities related to the Department's enforcement efforts and
11 staffing assistance for boards and commissions under the
12 purview of the Department. Any federal indirect cost
13 reimbursements received by the Department pursuant to this
14 Section shall be deposited into the Department of Labor Federal
15 Indirect Cost Fund, and such moneys shall be used only for the
16 purposes for which they are allowed. Any other federal funds
17 received by the Department pursuant to this Section shall be
18 deposited in a trust fund with the State Treasurer and held and
19 disbursed by him or her in accordance with the Treasurer as
20 Custodian of Funds Act, provided that such moneys shall be used
21 only for the purposes for which they are contributed and any
22 balance remaining shall be returned to the contributor. The
23 Department is authorized to promulgate such rules and enter
24 into such contracts as it may deem necessary in carrying out

1 the provisions of this Section.

2 (Source: P.A. 97-745, eff. 7-6-12; 98-463, eff. 8-16-13.)

3 ARTICLE 5. FINANCE CHAPTER AMENDATORY PROVISIONS

4 Section 5-5. The State Finance Act is amended by changing
5 Sections 5h.5, 6z-45, 6z-57, 6z-63, 6z-70, 6z-100, 8.3, 8.12,
6 8g-1, 13.2, and 25 and by adding Sections 5.930, 5.931, 5.932,
7 5.933, 6z-120, 6z-121, and 6z-122 as follows:

8 (30 ILCS 105/5.930 new)

9 Sec. 5.930. The Department of Labor Federal Indirect Cost
10 Fund.

11 (30 ILCS 105/5.931 new)

12 Sec. 5.931. The Disaster Response and Recovery Fund.

13 (30 ILCS 105/5.932 new)

14 Sec. 5.932. The State Coronavirus Urgent Remediation
15 Emergency Fund.

16 (30 ILCS 105/5.933 new)

17 Sec. 5.933. The Local Coronavirus Urgent Remediation
18 Emergency Fund.

19 (30 ILCS 105/5h.5)

1 Sec. 5h.5. Cash flow borrowing and general funds liquidity;
2 Fiscal Years 2018, 2019, 2020, and 2021.

3 (a) In order to meet cash flow deficits and to maintain
4 liquidity in general funds and the Health Insurance Reserve
5 Fund, on and after July 1, 2017 and through June 30 ~~March 1~~,
6 2021, the State Treasurer and the State Comptroller, in
7 consultation with the Governor's Office of Management and
8 Budget, shall make transfers to general funds and the Health
9 Insurance Reserve Fund, as directed by the State Comptroller,
10 out of special funds of the State, to the extent allowed by
11 federal law.

12 No such transfer may reduce the cumulative balance of all
13 of the special funds of the State to an amount less than the
14 total debt service payable during the 12 months immediately
15 following the date of the transfer on any bonded indebtedness
16 of the State and any certificates issued under the Short Term
17 Borrowing Act. At no time shall the outstanding total transfers
18 made from the special funds of the State to general funds and
19 the Health Insurance Reserve Fund under this Section exceed
20 \$1,500,000,000 ~~\$1,200,000,000~~; once the amount of
21 \$1,500,000,000 ~~\$1,200,000,000~~ has been transferred from the
22 special funds of the State to general funds and the Health
23 Insurance Reserve Fund, additional transfers may be made from
24 the special funds of the State to general funds and the Health
25 Insurance Reserve Fund under this Section only to the extent
26 that moneys have first been re-transferred from general funds

1 and the Health Insurance Reserve Fund to those special funds of
2 the State. Notwithstanding any other provision of this Section,
3 no such transfer may be made from any special fund that is
4 exclusively collected by or directly appropriated to any other
5 constitutional officer without the written approval of that
6 constitutional officer.

7 (b) If moneys have been transferred to general funds and
8 the Health Insurance Reserve Fund pursuant to subsection (a) of
9 this Section, Public Act 100-23 shall constitute the continuing
10 authority for and direction to the State Treasurer and State
11 Comptroller to reimburse the funds of origin from general funds
12 by transferring to the funds of origin, at such times and in
13 such amounts as directed by the Comptroller when necessary to
14 support appropriated expenditures from the funds, an amount
15 equal to that transferred from them plus any interest that
16 would have accrued thereon had the transfer not occurred,
17 except that any moneys transferred pursuant to subsection (a)
18 of this Section shall be repaid to the fund of origin within 48
19 months after the date on which they were borrowed. When any of
20 the funds from which moneys have been transferred pursuant to
21 subsection (a) have insufficient cash from which the State
22 Comptroller may make expenditures properly supported by
23 appropriations from the fund, then the State Treasurer and
24 State Comptroller shall transfer from general funds to the fund
25 only such amount as is immediately necessary to satisfy
26 outstanding expenditure obligations on a timely basis.

1 (c) On the first day of each quarterly period in each
2 fiscal year, until such time as a report indicates that all
3 moneys borrowed and interest pursuant to this Section have been
4 repaid, the Comptroller shall provide to the President and the
5 Minority Leader of the Senate, the Speaker and the Minority
6 Leader of the House of Representatives, and the Commission on
7 Government Forecasting and Accountability a report on all
8 transfers made pursuant to this Section in the prior quarterly
9 period. The report must be provided in electronic format. The
10 report must include all of the following:

11 (1) the date each transfer was made;

12 (2) the amount of each transfer;

13 (3) in the case of a transfer from general funds to a
14 fund of origin pursuant to subsection (b) of this Section,
15 the amount of interest being paid to the fund of origin;
16 and

17 (4) the end of day balance of the fund of origin, the
18 general funds, and the Health Insurance Reserve Fund on the
19 date the transfer was made.

20 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
21 101-10, eff. 6-5-19.)

22 (30 ILCS 105/6z-45)

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

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

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

16 (a-5) Money in the School Infrastructure Fund may be used
17 to pay the expenses of the State Board of Education, the
18 Governor's Office of Management and Budget, and the Capital
19 Development Board in administering programs under the School
20 Construction Law, the total expenses not to exceed \$1,315,000
21 in any fiscal year.

22 (b) Subject to the transfer provisions set forth below,
23 money in the School Infrastructure Fund shall, if and when the
24 State of Illinois incurs any bonded indebtedness for the
25 construction of school improvements under subsection (e) of
26 Section 5 of the General Obligation Bond Act, be set aside and

1 used for the purpose of paying and discharging annually the
2 principal and interest on that bonded indebtedness then due and
3 payable, and for no other purpose.

4 In addition to other transfers to the General Obligation
5 Bond Retirement and Interest Fund made pursuant to Section 15
6 of the General Obligation Bond Act, upon each delivery of bonds
7 issued for construction of school improvements under the School
8 Construction Law, the State Comptroller shall compute and
9 certify to the State Treasurer the total amount of principal
10 of, interest on, and premium, if any, on such bonds during the
11 then current and each succeeding fiscal year. With respect to
12 the interest payable on variable rate bonds, such
13 certifications shall be calculated at the maximum rate of
14 interest that may be payable during the fiscal year, after
15 taking into account any credits permitted in the related
16 indenture or other instrument against the amount of such
17 interest required to be appropriated for that period.

18 On or before the last day of each month, the State
19 Treasurer and State Comptroller shall transfer from the School
20 Infrastructure Fund to the General Obligation Bond Retirement
21 and Interest Fund an amount sufficient to pay the aggregate of
22 the principal of, interest on, and premium, if any, on the
23 bonds payable on their next payment date, divided by the number
24 of monthly transfers occurring between the last previous
25 payment date (or the delivery date if no payment date has yet
26 occurred) and the next succeeding payment date. Interest

1 payable on variable rate bonds shall be calculated at the
2 maximum rate of interest that may be payable for the relevant
3 period, after taking into account any credits permitted in the
4 related indenture or other instrument against the amount of
5 such interest required to be appropriated for that period.
6 Interest for which moneys have already been deposited into the
7 capitalized interest account within the General Obligation
8 Bond Retirement and Interest Fund shall not be included in the
9 calculation of the amounts to be transferred under this
10 subsection.

11 (b-5) The money deposited into the School Infrastructure
12 Fund from transfers pursuant to subsections (c-30) and (c-35)
13 of Section 13 of the Illinois Gambling Act shall be applied,
14 without further direction, as provided in subsection (b-3) of
15 Section 5-35 of the School Construction Law.

16 (b-7) In fiscal year 2021 only, of the surplus, if any, in
17 the School Infrastructure Fund after payments made pursuant to
18 subsections (a-5), (b), and (b-5) of this Section, \$20,000,000
19 shall be transferred to the General Revenue Fund.

20 (c) The surplus, if any, in the School Infrastructure Fund
21 after payments made pursuant to subsections (a-5), (b), ~~and~~
22 (b-5), and (b-7) of this Section shall, subject to
23 appropriation, be used as follows:

24 First - to make 3 payments to the School Technology
25 Revolving Loan Fund as follows:

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

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

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

3 Second - to pay any amounts due for grants for school
4 construction projects and debt service under the School
5 Construction Law.

6 Third - to pay any amounts due for grants for school
7 maintenance projects under the School Construction Law.

8 (Source: P.A. 100-23, eff. 7-6-17; 101-31, eff. 6-28-19.)

9 (30 ILCS 105/6z-57)

10 Sec. 6z-57. The Presidential Library and Museum Operating
11 Fund.

12 (a) There is created in the State treasury a special fund
13 to be known as the Presidential Library and Museum Operating
14 Fund. All moneys received by the Abraham Lincoln Presidential
15 Library and Museum from admission fees, retail sales, and
16 registration fees from conferences and other educational
17 programs shall be deposited into the Fund. The fund may also
18 receive transfers, awards, deposits or other funds made
19 available from any public or private source to support the
20 operations and programming of the Abraham Lincoln Presidential
21 Library and Museum. In addition, money shall be deposited into
22 the Fund as provided by law.

23 (b) Money in the Fund may be used, subject to
24 appropriation, for the operational support of the Abraham
25 Lincoln Presidential Library and Museum and for programs

1 related to the Presidential Library and Museum at public
2 institutions of higher education.

3 (c) The Presidential Library and Museum Operating Fund is
4 not subject to administrative charges or charge-backs,
5 including but not limited to those authorized under Section 8h
6 of the State Finance Act.

7 (Source: P.A. 96-1312, eff. 7-27-10.)

8 (30 ILCS 105/6z-63)

9 Sec. 6z-63. The Professional Services Fund.

10 (a) The Professional Services Fund is created as a
11 revolving fund in the State treasury. The following moneys
12 shall be deposited into the Fund:

13 (1) amounts authorized for transfer to the Fund from
14 the General Revenue Fund and other State funds (except for
15 funds classified by the Comptroller as federal trust funds
16 or State trust funds) pursuant to State law or Executive
17 Order;

18 (2) federal funds received by the Department of Central
19 Management Services (the "Department") as a result of
20 expenditures from the Fund;

21 (3) interest earned on moneys in the Fund; and

22 (4) receipts or inter-fund transfers resulting from
23 billings issued by the Department to State agencies for the
24 cost of professional services rendered by the Department
25 that are not compensated through the specific fund

1 transfers authorized by this Section.

2 (b) Moneys in the Fund may be used by the Department for
3 reimbursement or payment for:

4 (1) providing professional services to State agencies
5 or other State entities;

6 (2) rendering other services to State agencies at the
7 Governor's direction or to other State entities upon
8 agreement between the Director of Central Management
9 Services and the appropriate official or governing body of
10 the other State entity; or

11 (3) providing for payment of administrative and other
12 expenses incurred by the Department in providing
13 professional services.

14 Beginning in fiscal year 2021, moneys in the Fund may also
15 be appropriated to and used by the Executive Ethics Commission
16 for oversight and administration and by the Chief Procurement
17 Officer for general services and operation of the BidBuy system
18 previously administered by the Department.

19 (c) State agencies or other State entities may direct the
20 Comptroller to process inter-fund transfers or make payment
21 through the voucher and warrant process to the Professional
22 Services Fund in satisfaction of billings issued under
23 subsection (a) of this Section.

24 (d) Reconciliation. For the fiscal year beginning on July
25 1, 2004 only, the Director of Central Management Services (the
26 "Director") shall order that each State agency's payments and

1 transfers made to the Fund be reconciled with actual Fund costs
 2 for professional services provided by the Department on no less
 3 than an annual basis. The Director may require reports from
 4 State agencies as deemed necessary to perform this
 5 reconciliation.

6 (e) (Blank). ~~The following amounts are authorized for~~
 7 ~~transfer into the Professional Services Fund for the fiscal~~
 8 ~~year beginning July 1, 2004:~~

9	General Revenue Fund	\$5,440,431
10	Road Fund	\$814,468
11	Motor Fuel Tax Fund	\$263,500
12	Child Support Administrative Fund	\$234,013
13	Professions Indirect Cost Fund	\$276,800
14	Capital Development Board Revolving Fund	\$207,610
15	Bank & Trust Company Fund	\$200,214
16	State Lottery Fund	\$193,691
17	Insurance Producer Administration Fund	\$174,672
18	Insurance Financial Regulation Fund	\$168,327
19	Illinois Clean Water Fund	\$124,675
20	Clean Air Act (CAA) Permit Fund	\$91,803
21	Statistical Services Revolving Fund	\$90,959
22	Financial Institution Fund	\$109,428
23	Horse Racing Fund	\$71,127
24	Health Insurance Reserve Fund	\$66,577
25	Solid Waste Management Fund	\$61,081
26	Guardianship and Advocacy Fund	\$1,068

1	Agricultural Premium Fund	\$493
2	Wildlife and Fish Fund	\$247
3	Radiation Protection Fund	\$33,277
4	Nuclear Safety Emergency Preparedness Fund	\$25,652
5	Tourism Promotion Fund	\$6,814

6 ~~All of these transfers shall be made on July 1, 2004, or as~~
7 ~~soon thereafter as practical. These transfers shall be made~~
8 ~~notwithstanding any other provision of State law to the~~
9 ~~contrary.~~

10 (e-5) (Blank). ~~Notwithstanding any other provision of~~
11 ~~State law to the contrary, on or after July 1, 2005 and through~~
12 ~~June 30, 2006, in addition to any other transfers that may be~~
13 ~~provided for by law, at the direction of and upon notification~~
14 ~~from the Director of Central Management Services, the State~~
15 ~~Comptroller shall direct and the State Treasurer shall transfer~~
16 ~~amounts into the Professional Services Fund from the designated~~
17 ~~funds not exceeding the following totals:~~

18	Food and Drug Safety Fund	\$3,249
19	Financial Institution Fund	\$12,942
20	General Professions Dedicated Fund	\$8,579
21	Illinois Department of Agriculture	
22	Laboratory Services Revolving Fund	\$1,963
23	Illinois Veterans' Rehabilitation Fund	\$11,275
24	State Boating Act Fund	\$27,000
25	State Parks Fund	\$22,007
26	Agricultural Premium Fund	\$59,483

1	Fire Prevention Fund	\$29,862
2	Mental Health Fund	\$78,213
3	Illinois State Pharmacy Disciplinary Fund	\$2,744
4	Radiation Protection Fund	\$16,034
5	Solid Waste Management Fund	\$37,669
6	Illinois Gaming Law Enforcement Fund	\$7,260
7	Subtitle D Management Fund	\$4,659
8	Illinois State Medical Disciplinary Fund	\$8,602
9	Department of Children and	
10	 Family Services Training Fund	\$29,906
11	Facility Licensing Fund	\$1,083
12	Youth Alcoholism and Substance	
13	 Abuse Prevention Fund	\$2,783
14	Plugging and Restoration Fund	\$1,105
15	State Crime Laboratory Fund	\$1,353
16	Motor Vehicle Theft Prevention Trust Fund	\$9,190
17	Weights and Measures Fund	\$4,932
18	Solid Waste Management Revolving	
19	 Loan Fund	\$2,735
20	Illinois School Asbestos Abatement Fund	\$2,166
21	Violence Prevention Fund	\$5,176
22	Capital Development Board Revolving Fund	\$14,777
23	DCFS Children's Services Fund	\$1,256,594
24	State Police DUI Fund	\$1,434
25	Illinois Health Facilities Planning Fund	\$3,191
26	Emergency Public Health Fund	\$7,996

1	Fair and Exposition Fund	\$3,732
2	Nursing Dedicated and Professional Fund	\$5,792
3	Optometric Licensing and Disciplinary Board Fund ..	\$1,032
4	Underground Resources Conservation Enforcement Fund	\$1,221
5	State Rail Freight Loan Repayment Fund	\$6,434
6	Drunk and Drugged Driving Prevention Fund	\$5,473
7	Illinois Affordable Housing Trust Fund	\$118,222
8	Community Water Supply Laboratory Fund	\$10,021
9	Used Tire Management Fund	\$17,524
10	Natural Areas Acquisition Fund	\$15,501
11	Open Space Lands Acquisition	
12	and Development Fund	\$49,105
13	Working Capital Revolving Fund	\$126,344
14	State Garage Revolving Fund	\$92,513
15	Statistical Services Revolving Fund	\$181,949
16	Paper and Printing Revolving Fund	\$3,632
17	Air Transportation Revolving Fund	\$1,969
18	Communications Revolving Fund	\$304,278
19	Environmental Laboratory Certification Fund	\$1,357
20	Public Health Laboratory Services Revolving Fund ..	\$5,892
21	Provider Inquiry Trust Fund	\$1,742
22	Lead Poisoning Screening,	
23	Prevention, and Abatement Fund	\$8,200
24	Drug Treatment Fund	\$14,028
25	Feed Control Fund	\$2,472
26	Plumbing Licensure and Program Fund	\$3,521

1	Insurance Premium Tax Refund Fund	\$7,872
2	Tax Compliance and Administration Fund	\$5,416
3	Appraisal Administration Fund	\$2,924
4	Trauma Center Fund	\$40,139
5	Alternate Fuels Fund	\$1,467
6	Illinois State Fair Fund	\$13,844
7	State Asset Forfeiture Fund	\$8,210
8	Federal Asset Forfeiture Fund	\$6,471
9	Department of Corrections Reimbursement	
10	and Education Fund	\$78,965
11	Health Facility Plan Review Fund	\$3,444
12	LEADS Maintenance Fund	\$6,075
13	State Offender DNA Identification	
14	System Fund	\$1,712
15	Illinois Historic Sites Fund	\$4,511
16	Public Pension Regulation Fund	\$2,313
17	Workforce, Technology, and Economic	
18	Development Fund	\$5,357
19	Renewable Energy Resources Trust Fund	\$29,920
20	Energy Efficiency Trust Fund	\$8,368
21	Pesticide Control Fund	\$6,687
22	Conservation 2000 Fund	\$30,764
23	Wireless Carrier Reimbursement Fund	\$91,024
24	International Tourism Fund	\$13,057
25	Public Transportation Fund	\$701,837
26	Horse Racing Fund	\$18,589

1	Death Certificate Surcharge Fund	\$1,901
2	State Police Wireless Service	
3	Emergency Fund	\$1,012
4	Downstate Public Transportation Fund	\$112,085
5	Motor Carrier Safety Inspection Fund	\$6,543
6	State Police Whistleblower Reward	
7	and Protection Fund	\$1,894
8	Illinois Standardbred Breeders Fund	\$4,412
9	Illinois Thoroughbred Breeders Fund	\$6,635
10	Illinois Clean Water Fund	\$17,579
11	Independent Academic Medical Center Fund	\$5,611
12	Child Support Administrative Fund	\$432,527
13	Corporate Headquarters Relocation	
14	Assistance Fund	\$4,047
15	Local Initiative Fund	\$58,762
16	Tourism Promotion Fund	\$88,072
17	Digital Divide Elimination Fund	\$11,593
18	Presidential Library and Museum Operating Fund	\$4,624
19	Metro East Public Transportation Fund	\$47,787
20	Medical Special Purposes Trust Fund	\$11,779
21	Dram Shop Fund	\$11,317
22	Illinois State Dental Disciplinary Fund	\$1,986
23	Hazardous Waste Research Fund	\$1,333
24	Real Estate License Administration Fund	\$10,886
25	Traffic and Criminal Conviction	
26	Surcharge Fund	\$44,798

1	Criminal Justice Information	
2	Systems Trust Fund	\$5,693
3	Design Professionals Administration	
4	and Investigation Fund	\$2,036
5	State Surplus Property Revolving Fund	\$6,829
6	Illinois Forestry Development Fund	\$7,012
7	State Police Services Fund	\$47,072
8	Youth Drug Abuse Prevention Fund	\$1,299
9	Metabolic Screening and Treatment Fund	\$15,947
10	Insurance Producer Administration Fund	\$30,870
11	Coal Technology Development Assistance Fund	\$43,692
12	Rail Freight Loan Repayment Fund	\$1,016
13	Low-Level Radioactive Waste	
14	Facility Development and Operation Fund	\$1,989
15	Environmental Protection Permit and Inspection Fund	\$32,125
16	Park and Conservation Fund	\$41,038
17	Local Tourism Fund	\$34,492
18	Illinois Capital Revolving Loan Fund	\$10,624
19	Illinois Equity Fund	\$1,929
20	Large Business Attraction Fund	\$5,554
21	Illinois Beach Marina Fund	\$5,053
22	International and Promotional Fund	\$1,466
23	Public Infrastructure Construction	
24	Loan Revolving Fund	\$3,111
25	Insurance Financial Regulation Fund	\$42,575
26	Total	\$4,975,487

1 (e-7) (Blank). ~~Notwithstanding any other provision of~~
 2 ~~State law to the contrary, on or after July 1, 2006 and through~~
 3 ~~June 30, 2007, in addition to any other transfers that may be~~
 4 ~~provided for by law, at the direction of and upon notification~~
 5 ~~from the Director of Central Management Services, the State~~
 6 ~~Comptroller shall direct and the State Treasurer shall transfer~~
 7 ~~amounts into the Professional Services Fund from the designated~~
 8 ~~funds not exceeding the following totals:~~

9	Food and Drug Safety Fund	\$3,300
10	Financial Institution Fund	\$13,000
11	General Professions Dedicated Fund	\$8,600
12	Illinois Department of Agriculture	
13	Laboratory Services Revolving Fund	\$2,000
14	Illinois Veterans' Rehabilitation Fund	\$11,300
15	State Boating Act Fund	\$27,200
16	State Parks Fund	\$22,100
17	Agricultural Premium Fund	\$59,800
18	Fire Prevention Fund	\$30,000
19	Mental Health Fund	\$78,700
20	Illinois State Pharmacy Disciplinary Fund	\$2,800
21	Radiation Protection Fund	\$16,100
22	Solid Waste Management Fund	\$37,900
23	Illinois Gaming Law Enforcement Fund	\$7,300
24	Subtitle D Management Fund	\$4,700
25	Illinois State Medical Disciplinary Fund	\$8,700
26	Facility Licensing Fund	\$1,100

1	Youth Alcoholism and	
2	Substance Abuse Prevention Fund	\$2,800
3	Plugging and Restoration Fund	\$1,100
4	State Crime Laboratory Fund	\$1,400
5	Motor Vehicle Theft Prevention Trust Fund	\$9,200
6	Weights and Measures Fund	\$5,000
7	Illinois School Asbestos Abatement Fund	\$2,200
8	Violence Prevention Fund	\$5,200
9	Capital Development Board Revolving Fund	\$14,900
10	DCFS Children's Services Fund	\$1,294,000
11	State Police DUI Fund	\$1,400
12	Illinois Health Facilities Planning Fund	\$3,200
13	Emergency Public Health Fund	\$8,000
14	Fair and Exposition Fund	\$3,800
15	Nursing Dedicated and Professional Fund	\$5,800
16	Optometric Licensing and Disciplinary Board Fund ..	\$1,000
17	Underground Resources Conservation	
18	Enforcement Fund	\$1,200
19	State Rail Freight Loan Repayment Fund	\$6,500
20	Drunk and Drugged Driving Prevention Fund	\$5,500
21	Illinois Affordable Housing Trust Fund	\$118,900
22	Community Water Supply Laboratory Fund	\$10,100
23	Used Tire Management Fund	\$17,600
24	Natural Areas Acquisition Fund	\$15,600
25	Open Space Lands Acquisition	
26	and Development Fund	\$49,400

1	Working Capital Revolving Fund	\$127,100
2	State Garage Revolving Fund	\$93,100
3	Statistical Services Revolving Fund	\$183,000
4	Paper and Printing Revolving Fund	\$3,700
5	Air Transportation Revolving Fund	\$2,000
6	Communications Revolving Fund	\$306,100
7	Environmental Laboratory Certification Fund	\$1,400
8	Public Health Laboratory Services	
9	 Revolving Fund	\$5,900
10	Provider Inquiry Trust Fund	\$1,800
11	Lead Poisoning Screening, Prevention,	
12	 and Abatement Fund	\$8,200
13	Drug Treatment Fund	\$14,100
14	Feed Control Fund	\$2,500
15	Plumbing Licensure and Program Fund	\$3,500
16	Insurance Premium Tax Refund Fund	\$7,900
17	Tax Compliance and Administration Fund	\$5,400
18	Appraisal Administration Fund	\$2,900
19	Trauma Center Fund	\$40,400
20	Alternate Fuels Fund	\$1,500
21	Illinois State Fair Fund	\$13,900
22	State Asset Forfeiture Fund	\$8,300
23	Department of Corrections	
24	 Reimbursement and Education Fund	\$79,400
25	Health Facility Plan Review Fund	\$3,500
26	LEADS Maintenance Fund	\$6,100

1	State Offender DNA Identification System Fund	\$1,700
2	Illinois Historic Sites Fund	\$4,500
3	Public Pension Regulation Fund	\$2,300
4	Workforce, Technology, and Economic	
5	 Development Fund	\$5,400
6	Renewable Energy Resources Trust Fund	\$30,100
7	Energy Efficiency Trust Fund	\$8,400
8	Pesticide Control Fund	\$6,700
9	Conservation 2000 Fund	\$30,900
10	Wireless Carrier Reimbursement Fund	\$91,600
11	International Tourism Fund	\$13,100
12	Public Transportation Fund	\$705,900
13	Horse Racing Fund	\$18,700
14	Death Certificate Surcharge Fund	\$1,900
15	State Police Wireless Service Emergency Fund	\$1,000
16	Downstate Public Transportation Fund	\$112,700
17	Motor Carrier Safety Inspection Fund	\$6,600
18	State Police Whistleblower	
19	 Reward and Protection Fund	\$1,900
20	Illinois Standardbred Breeders Fund	\$4,400
21	Illinois Thoroughbred Breeders Fund	\$6,700
22	Illinois Clean Water Fund	\$17,700
23	Child Support Administrative Fund	\$435,100
24	Tourism Promotion Fund	\$88,600
25	Digital Divide Elimination Fund	\$11,700
26	Presidential Library and Museum Operating Fund	\$4,700

1	Metro East Public Transportation Fund	\$48,100
2	Medical Special Purposes Trust Fund	\$11,800
3	Dram Shop Fund	\$11,400
4	Illinois State Dental Disciplinary Fund	\$2,000
5	Hazardous Waste Research Fund	\$1,300
6	Real Estate License Administration Fund	\$10,900
7	Traffic and Criminal Conviction Surcharge Fund ..	\$45,100
8	Criminal Justice Information Systems Trust Fund	\$5,700
9	Design Professionals Administration	
10	and Investigation Fund	\$2,000
11	State Surplus Property Revolving Fund	\$6,900
12	State Police Services Fund	\$47,300
13	Youth Drug Abuse Prevention Fund	\$1,300
14	Metabolic Screening and Treatment Fund	\$16,000
15	Insurance Producer Administration Fund	\$31,100
16	Coal Technology Development Assistance Fund	\$43,900
17	Low Level Radioactive Waste Facility	
18	Development and Operation Fund	\$2,000
19	Environmental Protection Permit	
20	and Inspection Fund	\$32,300
21	Park and Conservation Fund	\$41,300
22	Local Tourism Fund	\$34,700
23	Illinois Capital Revolving Loan Fund	\$10,700
24	Illinois Equity Fund	\$1,900
25	Large Business Attraction Fund	\$5,600
26	Illinois Beach Marina Fund	\$5,100

1	International and Promotional Fund	\$1,500
2	Public Infrastructure Construction	
3	 Loan Revolving Fund	\$3,100
4	Insurance Financial Regulation Fund	\$42,800
5	Total	\$4,918,200

6 (e-10) (Blank). ~~Notwithstanding any other provision of~~
7 ~~State law to the contrary and in addition to any other~~
8 ~~transfers that may be provided for by law, on the first day of~~
9 ~~each calendar quarter of the fiscal year beginning July 1,~~
10 ~~2005, or as soon as may be practical thereafter, the State~~
11 ~~Comptroller shall direct and the State Treasurer shall transfer~~
12 ~~from each designated fund into the Professional Services Fund~~
13 ~~amounts equal to one-fourth of each of the following totals:~~

14	General Revenue Fund	\$4,440,000
15	Road Fund	\$5,324,411
16	Total	\$9,764,411

17 (e-15) (Blank). ~~Notwithstanding any other provision of~~
18 ~~State law to the contrary and in addition to any other~~
19 ~~transfers that may be provided for by law, the State~~
20 ~~Comptroller shall direct and the State Treasurer shall transfer~~
21 ~~from the funds specified into the Professional Services Fund~~
22 ~~according to the schedule specified herein as follows:~~

23	General Revenue Fund	\$4,466,000
24	Road Fund	\$5,355,500
25	Total	\$9,821,500

26 ~~One fourth of the specified amount shall be transferred on~~

1 ~~each of July 1 and October 1, 2006, or as soon as may be~~
 2 ~~practical thereafter, and one-half of the specified amount~~
 3 ~~shall be transferred on January 1, 2007, or as soon as may be~~
 4 ~~practical thereafter.~~

5 (e-20) (Blank). ~~Notwithstanding any other provision of~~
 6 ~~State law to the contrary, on or after July 1, 2010 and through~~
 7 ~~June 30, 2011, in addition to any other transfers that may be~~
 8 ~~provided for by law, at the direction of and upon notification~~
 9 ~~from the Director of Central Management Services, the State~~
 10 ~~Comptroller shall direct and the State Treasurer shall transfer~~
 11 ~~amounts into the Professional Services Fund from the designated~~
 12 ~~funds not exceeding the following totals:~~

13	Grade Crossing Protection Fund	\$55,300
14	Financial Institution Fund	\$10,000
15	General Professions Dedicated Fund	\$11,600
16	Illinois Veterans' Rehabilitation Fund	\$10,800
17	State Boating Act Fund	\$23,500
18	State Parks Fund	\$21,200
19	Agricultural Premium Fund	\$55,400
20	Fire Prevention Fund	\$46,100
21	Mental Health Fund	\$45,200
22	Illinois State Pharmacy Disciplinary Fund	\$300
23	Radiation Protection Fund	\$12,900
24	Solid Waste Management Fund	\$48,100
25	Illinois Gaming Law Enforcement Fund	\$2,900
26	Subtitle D Management Fund	\$6,300

1	Illinois State Medical Disciplinary Fund	.....	\$9,200
2	Weights and Measures Fund	.....	\$6,700
3	Violence Prevention Fund	.....	\$4,000
4	Capital Development Board Revolving Fund	.....	\$7,900
5	DCFS Children's Services Fund	.....	\$804,800
6	Illinois Health Facilities Planning Fund	.....	\$4,000
7	Emergency Public Health Fund	.....	\$7,600
8	Nursing Dedicated and Professional Fund	.....	\$5,600
9	State Rail Freight Loan Repayment Fund	.....	\$1,700
10	Drunk and Drugged Driving Prevention Fund	.....	\$4,600
11	Community Water Supply Laboratory Fund	.....	\$3,100
12	Used Tire Management Fund	.....	\$15,200
13	Natural Areas Acquisition Fund	.....	\$33,400
14	Open Space Lands Acquisition		
15	and Development Fund	.....	\$62,100
16	Working Capital Revolving Fund	.....	\$91,700
17	State Garage Revolving Fund	.....	\$89,600
18	Statistical Services Revolving Fund	.....	\$277,700
19	Communications Revolving Fund	.....	\$248,100
20	Facilities Management Revolving Fund	.....	\$472,600
21	Public Health Laboratory Services		
22	Revolving Fund	.....	\$5,900
23	Lead Poisoning Screening, Prevention,		
24	and Abatement Fund	.....	\$7,900
25	Drug Treatment Fund	.....	\$8,700
26	Tax Compliance and Administration Fund	.....	\$8,300

1	Trauma Center Fund	\$34,800
2	Illinois State Fair Fund	\$12,700
3	Department of Corrections	
4	 Reimbursement and Education Fund	\$77,600
5	Illinois Historic Sites Fund	\$4,200
6	Pesticide Control Fund	\$7,000
7	Partners for Conservation Fund	\$25,000
8	International Tourism Fund	\$14,100
9	Horse Racing Fund	\$14,800
10	Motor Carrier Safety Inspection Fund	\$4,500
11	Illinois Standardbred Breeders Fund	\$3,400
12	Illinois Thoroughbred Breeders Fund	\$5,200
13	Illinois Clean Water Fund	\$19,400
14	Child Support Administrative Fund	\$398,000
15	Tourism Promotion Fund	\$75,300
16	Digital Divide Elimination Fund	\$11,800
17	Presidential Library and Museum Operating Fund ..	\$25,900
18	Medical Special Purposes Trust Fund	\$10,800
19	Dram Shop Fund	\$12,700
20	Cycle Rider Safety Training Fund	\$7,100
21	State Police Services Fund	\$43,600
22	Metabolic Screening and Treatment Fund	\$23,900
23	Insurance Producer Administration Fund	\$16,800
24	Coal Technology Development Assistance Fund	\$43,700
25	Environmental Protection Permit	
26	 and Inspection Fund	\$21,600

1	Park and Conservation Fund	\$38,100
2	Local Tourism Fund	\$31,800
3	Illinois Capital Revolving Loan Fund	\$5,800
4	Large Business Attraction Fund	\$300
5	Adeline Jay Geo Karis Illinois	
6	 Beach Marina Fund	\$5,000
7	Insurance Financial Regulation Fund	\$23,000
8	Total	\$3,547,900

9 (e-25) (Blank). ~~Notwithstanding any other provision of~~
10 ~~State law to the contrary and in addition to any other~~
11 ~~transfers that may be provided for by law, the State~~
12 ~~Comptroller shall direct and the State Treasurer shall transfer~~
13 ~~from the funds specified into the Professional Services Fund~~
14 ~~according to the schedule specified as follows:~~

15	General Revenue Fund	\$4,600,000
16	Road Fund	\$4,852,500
17	Total	\$9,452,500

18 ~~One fourth of the specified amount shall be transferred on~~
19 ~~each of July 1 and October 1, 2010, or as soon as may be~~
20 ~~practical thereafter, and one half of the specified amount~~
21 ~~shall be transferred on January 1, 2011, or as soon as may be~~
22 ~~practical thereafter.~~

23 (e-30) (Blank). ~~Notwithstanding any other provision of~~
24 ~~State law to the contrary and in addition to any other~~
25 ~~transfers that may be provided for by law, the State~~
26 ~~Comptroller shall direct and the State Treasurer shall transfer~~

1 ~~from the funds specified into the Professional Services Fund~~
2 ~~according to the schedule specified as follows:~~

3 ~~General Revenue Fund \$4,600,000~~

4 ~~One-fourth of the specified amount shall be transferred on~~
5 ~~each of July 1 and October 1, 2011, or as soon as may be~~
6 ~~practical thereafter, and one half of the specified amount~~
7 ~~shall be transferred on January 1, 2012, or as soon as may be~~
8 ~~practical thereafter.~~

9 ~~(e-35) (Blank). Notwithstanding any other provision of~~
10 ~~State law to the contrary, on or after July 1, 2013 and through~~
11 ~~June 30, 2014, in addition to any other transfers that may be~~
12 ~~provided for by law, at the direction of and upon notification~~
13 ~~from the Director of Central Management Services, the State~~
14 ~~Comptroller shall direct and the State Treasurer shall transfer~~
15 ~~amounts into the Professional Services Fund from the designated~~
16 ~~funds not exceeding the following totals:~~

17 ~~Financial Institution Fund \$2,500~~

18 ~~General Professions Dedicated Fund \$2,000~~

19 ~~Illinois Veterans' Rehabilitation Fund \$2,300~~

20 ~~State Boating Act Fund \$5,500~~

21 ~~State Parks Fund \$4,800~~

22 ~~Agricultural Premium Fund \$9,900~~

23 ~~Fire Prevention Fund \$10,300~~

24 ~~Mental Health Fund \$14,000~~

25 ~~Illinois State Pharmacy Disciplinary Fund \$600~~

26 ~~Radiation Protection Fund \$3,400~~

1	Solid Waste Management Fund	\$7,600
2	Illinois Gaming Law Enforcement Fund	\$800
3	Subtitle D Management Fund	\$700
4	Illinois State Medical Disciplinary Fund	\$2,000
5	Weights and Measures Fund	\$20,300
6	ICJIA Violence Prevention Fund	\$900
7	Capital Development Board Revolving Fund	\$3,100
8	DCFS Children's Services Fund	\$175,500
9	Illinois Health Facilities Planning Fund	\$800
10	Emergency Public Health Fund	\$1,400
11	Nursing Dedicated and Professional Fund	\$1,200
12	State Rail Freight Loan Repayment Fund	\$2,300
13	Drunk and Drugged Driving Prevention Fund	\$800
14	Community Water Supply Laboratory Fund	\$500
15	Used Tire Management Fund	\$2,700
16	Natural Areas Acquisition Fund	\$3,000
17	Open Space Lands Acquisition and Development Fund ..	\$7,300
18	Working Capital Revolving Fund	\$22,900
19	State Garage Revolving Fund	\$22,100
20	Statistical Services Revolving Fund	\$67,100
21	Communications Revolving Fund	\$56,900
22	Facilities Management Revolving Fund	\$84,400
23	Public Health Laboratory Services Revolving Fund	\$300
24	Lead Poisoning Screening, Prevention, and	
25	Abatement Fund	\$1,300
26	Tax Compliance and Administration Fund	\$1,700

1	Illinois State Fair Fund	\$2,300
2	Department of Corrections Reimbursement	
3	 and Education Fund	\$14,700
4	Illinois Historic Sites Fund	\$900
5	Pesticide Control Fund	\$2,000
6	Partners for Conservation Fund	\$3,300
7	International Tourism Fund	\$1,200
8	Horse Racing Fund	\$3,100
9	Motor Carrier Safety Inspection Fund	\$1,000
10	Illinois Thoroughbred Breeders Fund	\$1,000
11	Illinois Clean Water Fund	\$7,400
12	Child Support Administrative Fund	\$82,100
13	Tourism Promotion Fund	\$15,200
14	Presidential Library and Museum	
15	 Operating Fund	\$4,600
16	Dram Shop Fund	\$3,200
17	Cycle Rider Safety Training Fund	\$2,100
18	State Police Services Fund	\$8,500
19	Metabolic Screening and Treatment Fund	\$6,000
20	Insurance Producer Administration Fund	\$6,700
21	Coal Technology Development Assistance Fund	\$6,900
22	Environmental Protection Permit	
23	 and Inspection Fund	\$3,800
24	Park and Conservation Fund	\$7,500
25	Local Tourism Fund	\$5,100
26	Illinois Capital Revolving Loan Fund	\$400

1 ~~Adeline Jay Geo-Karis Illinois~~

2 ~~Beach Marina Fund \$500~~

3 ~~Insurance Financial Regulation Fund \$8,200~~

4 ~~Total \$740,600~~

5 ~~(e-40) (Blank). Notwithstanding any other provision of~~
6 ~~State law to the contrary and in addition to any other~~
7 ~~transfers that may be provided for by law, the State~~
8 ~~Comptroller shall direct and the State Treasurer shall transfer~~
9 ~~from the funds specified into the Professional Services Fund~~
10 ~~according to the schedule specified as follows:~~

11 ~~General Revenue Fund \$6,000,000~~

12 ~~Road Fund \$1,161,700~~

13 ~~Total \$7,161,700~~

14 ~~(e-45) (Blank). Notwithstanding any other provision of~~
15 ~~State law to the contrary, on or after July 1, 2014 and through~~
16 ~~June 30, 2015, in addition to any other transfers that may be~~
17 ~~provided for by law, at the direction of and upon notification~~
18 ~~from the Director of Central Management Services, the State~~
19 ~~Comptroller shall direct and the State Treasurer shall transfer~~
20 ~~amounts into the Professional Services Fund from the designated~~
21 ~~funds not exceeding the following totals:~~

22 ~~Financial Institution Fund \$2,500~~

23 ~~General Professions Dedicated Fund \$2,000~~

24 ~~Illinois Veterans' Rehabilitation Fund \$2,300~~

25 ~~State Boating Act Fund \$5,500~~

26 ~~State Parks Fund \$4,800~~

1	Agricultural Premium Fund	\$9,900
2	Fire Prevention Fund	\$10,300
3	Mental Health Fund	\$14,000
4	Illinois State Pharmacy Disciplinary Fund	\$600
5	Radiation Protection Fund	\$3,400
6	Solid Waste Management Fund	\$7,600
7	Illinois Gaming Law Enforcement Fund	\$800
8	Subtitle D Management Fund	\$700
9	Illinois State Medical Disciplinary Fund	\$2,000
10	Weights and Measures Fund	\$20,300
11	ICJIA Violence Prevention Fund	\$900
12	Capital Development Board Revolving Fund	\$3,100
13	DCFS Children's Services Fund	\$175,500
14	Illinois Health Facilities Planning Fund	\$800
15	Emergency Public Health Fund	\$1,400
16	Nursing Dedicated and Professional Fund	\$1,200
17	State Rail Freight Loan Repayment Fund	\$2,300
18	Drunk and Drugged Driving Prevention Fund	\$800
19	Community Water Supply Laboratory Fund	\$500
20	Used Tire Management Fund	\$2,700
21	Natural Areas Acquisition Fund	\$3,000
22	Open Space Lands Acquisition	
23	and Development Fund	\$7,300
24	Working Capital Revolving Fund	\$22,900
25	State Garage Revolving Fund	\$22,100
26	Statistical Services Revolving Fund	\$67,100

1	Communications Revolving Fund	\$56,900
2	Facilities Management Revolving Fund	\$84,400
3	Public Health Laboratory Services	
4	 Revolving Fund	\$300
5	Lead Poisoning Screening, Prevention,	
6	 and Abatement Fund	\$1,300
7	Tax Compliance and Administration Fund	\$1,700
8	Illinois State Fair Fund	\$2,300
9	Department of Corrections	
10	 Reimbursement and Education Fund	\$14,700
11	Illinois Historic Sites Fund	\$900
12	Pesticide Control Fund	\$2,000
13	Partners for Conservation Fund	\$3,300
14	International Tourism Fund	\$1,200
15	Horse Racing Fund	\$3,100
16	Motor Carrier Safety Inspection Fund	\$1,000
17	Illinois Thoroughbred Breeders Fund	\$1,000
18	Illinois Clean Water Fund	\$7,400
19	Child Support Administrative Fund	\$82,100
20	Tourism Promotion Fund	\$15,200
21	Presidential Library and Museum Operating Fund	\$4,600
22	Dram Shop Fund	\$3,200
23	Cycle Rider Safety Training Fund	\$2,100
24	State Police Services Fund	\$8,500
25	Metabolic Screening and Treatment Fund	\$6,000
26	Insurance Producer Administration Fund	\$6,700

1	Coal Technology Development Assistance Fund	\$6,900
2	Environmental Protection Permit	
3	and Inspection Fund	\$3,800
4	Park and Conservation Fund	\$7,500
5	Local Tourism Fund	\$5,100
6	Illinois Capital Revolving Loan Fund	\$400
7	Adeline Jay Geo Karis Illinois	
8	Beach Marina Fund	\$500
9	Insurance Financial Regulation Fund	\$8,200
10	Total	\$740,600

11 (e-50) (Blank). ~~Notwithstanding any other provision of~~
 12 ~~State law to the contrary and in addition to any other~~
 13 ~~transfers that may be provided for by law, the State~~
 14 ~~Comptroller shall direct and the State Treasurer shall transfer~~
 15 ~~from the fund specified into the Professional Services Fund~~
 16 ~~according to the schedule specified as follows:~~

17 Road Fund..... \$1,161,700

18 ~~One fourth of the specified amount shall be transferred on~~
 19 ~~each of July 1 and October 1, 2014, or as soon as may be~~
 20 ~~practical thereafter, and one half of the specified amount~~
 21 ~~shall be transferred on January 1, 2015, or as soon as may be~~
 22 ~~practical thereafter.~~

23 (f) The term "professional services" means services
 24 rendered on behalf of State agencies and other State entities
 25 pursuant to Section 405-293 of the Department of Central
 26 Management Services Law of the Civil Administrative Code of

1 Illinois.

2 (Source: P.A. 97-641, eff. 12-19-11; 98-24, eff. 6-19-13;
3 98-674, eff. 6-30-14.)

4 (30 ILCS 105/6z-70)

5 Sec. 6z-70. The Secretary of State Identification Security
6 and Theft Prevention Fund.

7 (a) The Secretary of State Identification Security and
8 Theft Prevention Fund is created as a special fund in the State
9 treasury. The Fund shall consist of any fund transfers, grants,
10 fees, or moneys from other sources received for the purpose of
11 funding identification security and theft prevention measures.

12 (b) All moneys in the Secretary of State Identification
13 Security and Theft Prevention Fund shall be used, subject to
14 appropriation, for any costs related to implementing
15 identification security and theft prevention measures.

16 (c) (Blank).

17 (d) (Blank).

18 (e) (Blank).

19 (f) (Blank).

20 (g) (Blank).

21 (h) (Blank).

22 (i) (Blank).

23 (j) (Blank).

24 (k) (Blank). ~~Notwithstanding any other provision of State~~
25 ~~law to the contrary, on or after July 1, 2018, and until June~~

~~30, 2019, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:~~

~~Division of Corporations Registered Limited~~

~~Liability Partnership Fund \$287,000~~

~~Securities Investors Education Fund \$1,500,000~~

~~Department of Business Services Special~~

~~Operations Fund \$3,000,000~~

~~Securities Audit and Enforcement Fund \$3,500,000~~

(1) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2019, and until June 30, 2020, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:

Division of Corporations Registered Limited

Liability Partnership Fund.....\$287,000

Securities Investors Education Fund.....\$1,500,000

Department of Business Services

Special Operations Fund.....\$3,000,000

1 Securities Audit and Enforcement Fund.....\$3,500,000
 2 (m) Notwithstanding any other provision of State law to the
 3 contrary, on or after July 1, 2020, and until June 30, 2021, in
 4 addition to any other transfers that may be provided for by
 5 law, at the direction of and upon notification of the Secretary
 6 of State, the State Comptroller shall direct and the State
 7 Treasurer shall transfer amounts into the Secretary of State
 8 Identification Security and Theft Prevention Fund from the
 9 designated funds not exceeding the following totals:

10 Division of Corporations Registered Limited

11	<u>Liability Partnership Fund</u>	<u>.....</u>	<u>\$287,000</u>
12	<u>Securities Investors Education Fund</u>	<u>.....</u>	<u>\$1,500,000</u>
13	<u>Department of Business Services Special</u>		
14	<u>Operations Fund</u>	<u>.....</u>	<u>\$4,500,000</u>
15	<u>Securities Audit and Enforcement Fund</u>	<u>.....</u>	<u>\$5,000,000</u>
16	<u>Corporate Franchise Tax Refund Fund</u>	<u>.....</u>	<u>\$3,000,000</u>

17 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
 18 101-10, eff. 6-5-19.)

19 (30 ILCS 105/6z-100)
 20 (Section scheduled to be repealed on July 1, 2020)
 21 Sec. 6z-100. Capital Development Board Revolving Fund;
 22 payments into and use. All monies received by the Capital
 23 Development Board for publications or copies issued by the
 24 Board, and all monies received for contract administration
 25 fees, charges, or reimbursements owing to the Board shall be

1 deposited into a special fund known as the Capital Development
2 Board Revolving Fund, which is hereby created in the State
3 treasury. The monies in this Fund shall be used by the Capital
4 Development Board, as appropriated, for expenditures for
5 personal services, retirement, social security, contractual
6 services, legal services, travel, commodities, printing,
7 equipment, electronic data processing, or telecommunications.
8 For fiscal year 2021, the monies in this Fund may also be
9 appropriated to and used by the Executive Ethics Commission for
10 oversight and administration of the Chief Procurement Officer
11 responsible for capital procurement. Unexpended moneys in the
12 Fund shall not be transferred or allocated by the Comptroller
13 or Treasurer to any other fund, nor shall the Governor
14 authorize the transfer or allocation of those moneys to any
15 other fund. This Section is repealed July 1, 2021 ~~2020~~.

16 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
17 101-10, eff. 6-5-19.)

18 (30 ILCS 105/6z-120 new)

19 Sec. 6z-120. Disaster Response and Recovery Fund.

20 (a) This subsection is declarative of existing law. The
21 Disaster Response and Recovery Fund is created as a State trust
22 fund in the State treasury for the purpose of receiving funds
23 from any sources, public or private, including federal sources,
24 to be used for costs of responding to and recovering from
25 disasters declared by the Governor and other emergencies.

1 Moneys in the Disaster Response and Recovery Fund may be
2 expended for qualifying purposes at the direction of the
3 Governor and in accordance with Sections 8 and 9 of the
4 Illinois Emergency Management Agency Act and the Emergency
5 Management Assistance Compact Act.

6 (b) Federal funds received by the State from the
7 Coronavirus Relief Fund established in Section 5001 of the
8 federal Coronavirus Aid, Relief, and Economic Security (CARES)
9 Act may be deposited into the Disaster Response and Recovery
10 Fund and accounted for separately from any other moneys in the
11 Fund. Such federal funds shall be transferred, distributed or
12 expended from the Disaster Response and Recovery Fund only for
13 purposes permitted in the federal Coronavirus Aid, Relief, and
14 Economic Security (CARES) Act and related federal guidance, and
15 as authorized by this Section. At any time, the Governor may
16 direct the transfer of any portion of such federal funds to the
17 State Coronavirus Urgent Remediation Emergency (State CURE)
18 Fund or the Local Coronavirus Urgent Remediation Emergency
19 (Local CURE) Fund for further use in accordance with the
20 purposes authorized in the federal Coronavirus Aid, Relief, and
21 Economic Security (CARES) Act, as it may be amended, and
22 related federal guidance.

23 (30 ILCS 105/6z-121 new)

24 Sec. 6z-121. State Coronavirus Urgent Remediation
25 Emergency Fund.

1 (a) The State Coronavirus Urgent Remediation Emergency
2 (State CURE) Fund is created as a federal trust fund within the
3 State treasury. The State CURE Fund shall be held separate and
4 apart from all other funds in the State treasury. The State
5 CURE Fund is established: (1) to receive, directly or
6 indirectly, federal funds from the Coronavirus Relief Fund in
7 accordance with Section 5001 of the federal Coronavirus Aid,
8 Relief, and Economic Security (CARES) Act or from any other
9 federal fund pursuant to any other provision of federal law;
10 and (2) to provide for the transfer, distribution and
11 expenditure of such federal funds as permitted in the federal
12 Coronavirus Aid, Relief, and Economic Security (CARES) Act and
13 related federal guidance or any other federal law, and as
14 authorized by this Section.

15 (b) Federal funds received by the State from the
16 Coronavirus Relief Fund in accordance with Section 5001 of the
17 federal Coronavirus Aid, Relief, and Economic Security (CARES)
18 Act, or any other federal funds received pursuant to any other
19 federal law, may be deposited, directly or indirectly, into the
20 State CURE Fund.

21 (c) All federal funds received into the State CURE Fund
22 from the Coronavirus Relief Fund may be transferred or expended
23 by the Illinois Emergency Management Agency at the direction of
24 the Governor for the specific purposes permitted by the federal
25 Coronavirus Aid, Relief, and Economic Security (CARES) Act, any
26 related regulations or federal guidance, and any terms and

1 conditions of the federal awards received by the State
2 thereunder. The State Comptroller shall direct and the State
3 Treasurer shall transfer, as directed by the governor in
4 writing, a portion of the federal funds received from the
5 Coronavirus Relief Fund or from any other federal fund pursuant
6 to any other provision of federal law may be transferred to the
7 Local Coronavirus Urgent Remediation Emergency (Local CURE)
8 Fund from time to time for the provision and administration of
9 grants to units of local government as permitted by the federal
10 Coronavirus Aid, Relief, and Economic Security (CARES) Act, any
11 related federal guidance, and any other additional federal law
12 that may provide authorization. Funds in the State CURE Fund
13 also may be transferred to other funds in the State treasury as
14 reimbursement for expenditures made from such other funds if
15 the expenditures are eligible for federal reimbursement under
16 Section 5001 of the federal Coronavirus Aid, Relief, and
17 Economic Security (CARES) Act and related federal guidance.
18 Funds in the State CURE Fund also may be expended directly on
19 expenditures eligible for federal reimbursement under Section
20 5001 of the federal Coronavirus Aid, Relief, and Economic
21 Security (CARES) Act and related federal guidance.

22 (d) Once the General Assembly has enacted appropriations
23 from the State CURE Fund, the expenditure of funds from the
24 State CURE Fund shall be subject to appropriation by the
25 General Assembly, and shall be administered by the Illinois
26 Emergency Management Agency at the direction of the Governor.

1 The Illinois Emergency Management Agency, and other agencies as
2 named in appropriations, shall transfer, distribute or expend
3 the funds. The State Comptroller shall direct and the State
4 Treasurer shall transfer funds in the State CURE Fund to other
5 funds in the State treasury as reimbursement for expenditures
6 made from such other funds if the expenditures are eligible for
7 federal reimbursement under Section 5001 of the federal
8 Coronavirus Aid, Relief, and Economic Security (CARES) Act and
9 related federal guidance, as directed in writing by the
10 Governor. Additional funds that may be received from the
11 federal government from legislation enacted in response to the
12 impact of Coronavirus Disease 2019, including fiscal
13 stabilization payments that replace revenues lost due to
14 Coronavirus Disease 2019, The State Comptroller may direct and
15 the State Treasurer shall transfer in the manner authorized or
16 required by any related federal guidance, as directed in
17 writing by the Governor.

18 (e) Unexpended funds in the State CURE Fund shall be paid
19 back to the federal government at the direction of the
20 Governor.

21 (30 ILCS 105/6z-122 new)

22 Sec. 6z-122. Local Coronavirus Urgent Remediation
23 Emergency Fund.

24 (a) The Local Coronavirus Urgent Remediation Emergency
25 Fund, or Local CURE Fund, is created as a federal trust fund

1 within the State treasury. The Local CURE Fund shall be held
2 separate and apart from all other funds of the State. The Local
3 CURE Fund is established: (1) to receive transfers from either
4 the Disaster Response and Recovery Fund or the State
5 Coronavirus Urgent Remediation Emergency (State CURE) Fund of
6 federal funds received by the State from the Coronavirus Relief
7 Fund in accordance with Section 5001 of the federal Coronavirus
8 Aid, Relief, and Economic Security (CARES) Act or pursuant to
9 any other provision of federal law; and (2) to provide for the
10 administration and payment of grants and expense
11 reimbursements to units of local government as permitted in the
12 federal Coronavirus Aid, Relief, and Economic Security (CARES)
13 Act and related federal guidance, as authorized by this
14 Section, and as authorized in the Department of Commerce and
15 Economic Opportunity Act.

16 (b) A portion of the funds received into either the
17 Disaster Response and Recovery Fund or the State CURE Fund from
18 the Coronavirus Relief Fund in accordance with Section 5001 of
19 the federal Coronavirus Aid, Relief, and Economic Security
20 (CARES) Act may be transferred into the Local CURE Fund from
21 time to time. Such funds transferred to the Local CURE Fund may
22 be used by the Department of Commerce and Economic Opportunity
23 only to provide for the awarding and administration and payment
24 of grants and expense reimbursements to units of local
25 government for the specific purposes permitted by the federal
26 Coronavirus Aid, Relief, and Economic Security (CARES) Act and

1 any related federal guidance, the terms and conditions of the
2 federal awards through which the funds are received by the
3 State, in accordance with the procedures established in this
4 Section, and as authorized in the Department of Commerce and
5 Economic Opportunity Act.

6 (c) Unless federal guidance expands the authorized uses,
7 the funds received by units of local government from the Local
8 CURE Fund may be used only to cover the costs of the units of
9 local government that (1) are necessary expenditures incurred
10 due to the public health emergency caused by the Coronavirus
11 Disease 2019, (2) were not accounted for in the budget of the
12 State or unit of local government most recently approved as of
13 March 27, 2020: and are incurred on or after March 1, 2020 and
14 before December 31, 2020; however, if new federal guidance or
15 new federal law expands authorized uses, then the funds may be
16 used for any other permitted purposes.

17 (d) The expenditure of funds from the Local CURE Fund shall
18 be subject to appropriation by the General Assembly.

19 (e) Unexpended funds in the Local CURE Fund shall be
20 transferred or paid back to the State CURE Fund at the
21 direction of the Governor.

22 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

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

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

6 first -- to pay the cost of administration of Chapters
7 2 through 10 of the Illinois Vehicle Code, except the cost
8 of administration of Articles I and II of Chapter 3 of that
9 Code, and to pay the costs of the Executive Ethics
10 Commission for oversight and administration of the Chief
11 Procurement Officer for transportation; and

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

1 to determine the reasonably anticipated future highway
2 needs; or for making of surveys, plans, specifications and
3 estimates for and in the construction and maintenance of
4 flight strips and of highways necessary to provide access
5 to military and naval reservations, to defense industries
6 and defense-industry sites, and to the sources of raw
7 materials and for replacing existing highways and highway
8 connections shut off from general public use at military
9 and naval reservations and defense-industry sites, or for
10 the purchase of right-of-way, except that the State shall
11 be reimbursed in full for any expense incurred in building
12 the flight strips; or for the operating and maintaining of
13 highway garages; or for patrolling and policing the public
14 highways and conserving the peace; or for the operating
15 expenses of the Department relating to the administration
16 of public transportation programs; or, during fiscal year
17 2020 only, for the purposes of a grant not to exceed
18 \$8,394,800 to the Regional Transportation Authority on
19 behalf of PACE for the purpose of ADA/Para-transit
20 expenses; or, during fiscal year 2021 only, for the
21 purposes of a grant not to exceed \$8,394,800 to the
22 Regional Transportation Authority on behalf of PACE for the
23 purpose of ADA/Para-transit expenses; or for any of those
24 purposes or any other purpose that may be provided by law.

25 Appropriations for any of those purposes are payable from
26 the Road Fund. Appropriations may also be made from the Road

1 Fund for the administrative expenses of any State agency that
2 are related to motor vehicles or arise from the use of motor
3 vehicles.

4 Beginning with fiscal year 1980 and thereafter, no Road
5 Fund monies shall be appropriated to the following Departments
6 or agencies of State government for administration, grants, or
7 operations; but this limitation is not a restriction upon
8 appropriating for those purposes any Road Fund monies that are
9 eligible for federal reimbursement:

- 10 1. Department of Public Health;
- 11 2. Department of Transportation, only with respect to
12 subsidies for one-half fare Student Transportation and
13 Reduced Fare for Elderly, ~~except during fiscal year 2019~~
14 ~~only when no more than \$17,570,000 may be expended and~~
15 except fiscal year 2020 only when no more than \$17,570,000
16 may be expended and except fiscal year 2021 only when no
17 more than \$17,570,000 may be expended;

- 18 3. Department of Central Management Services, except
19 for expenditures incurred for group insurance premiums of
20 appropriate personnel;

- 21 4. Judicial Systems and Agencies.

22 Beginning with fiscal year 1981 and thereafter, no Road
23 Fund monies shall be appropriated to the following Departments
24 or agencies of State government for administration, grants, or
25 operations; but this limitation is not a restriction upon
26 appropriating for those purposes any Road Fund monies that are

1 eligible for federal reimbursement:

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

4 2. Department of Transportation, only with respect to
5 Intercity Rail Subsidies, ~~except during fiscal year 2019~~
6 ~~only when no more than \$52,000,000 may be expended and~~
7 except fiscal year 2020 only when no more than \$50,000,000
8 may be expended and except fiscal year 2021 only when no
9 more than \$50,000,000 may be expended, and Rail Freight
10 Services.

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

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

1 eligible for federal reimbursement:

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

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

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

- 24 first -- to pay the cost of administration of Chapters
- 25 2 through 10 of the Illinois Vehicle Code; and
- 26 secondly -- no Road Fund monies derived from fees,

1 excises, or license taxes relating to registration,
2 operation and use of vehicles on public highways or to
3 fuels used for the propulsion of those vehicles, shall be
4 appropriated or expended other than for costs of
5 administering the laws imposing those fees, excises, and
6 license taxes, statutory refunds and adjustments allowed
7 thereunder, administrative costs of the Department of
8 Transportation, including, but not limited to, the
9 operating expenses of the Department relating to the
10 administration of public transportation programs, payment
11 of debts and liabilities incurred in construction and
12 reconstruction of public highways and bridges, acquisition
13 of rights-of-way for and the cost of construction,
14 reconstruction, maintenance, repair, and operation of
15 public highways and bridges under the direction and
16 supervision of the State, political subdivision, or
17 municipality collecting those monies, ~~or during fiscal~~
18 ~~year 2019 only for the purposes of a grant not to exceed~~
19 ~~\$3,825,000 to the Regional Transportation Authority on~~
20 ~~behalf of PACE for the purpose of ADA/Para-transit~~
21 ~~expenses,~~ or during fiscal year 2020 only for the purposes
22 of a grant not to exceed \$8,394,800 to the Regional
23 Transportation Authority on behalf of PACE for the purpose
24 of ADA/Para-transit expenses, or during fiscal year 2021
25 only for the purposes of a grant not to exceed \$8,394,800
26 to the Regional Transportation Authority on behalf of PACE

1 for the purpose of ADA/Para-transit expenses, and the costs
2 for patrolling and policing the public highways (by State,
3 political subdivision, or municipality collecting that
4 money) for enforcement of traffic laws. The separation of
5 grades of such highways with railroads and costs associated
6 with protection of at-grade highway and railroad crossing
7 shall also be permissible.

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

11 Except as provided in this paragraph, beginning with fiscal
12 year 1991 and thereafter, no Road Fund monies shall be
13 appropriated to the Department of State Police for the purposes
14 of this Section in excess of its total fiscal year 1990 Road
15 Fund appropriations for those purposes unless otherwise
16 provided in Section 5g of this Act. For fiscal years 2003,
17 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be
18 appropriated to the Department of State Police for the purposes
19 of this Section in excess of \$97,310,000. For fiscal year 2008
20 only, no Road Fund monies shall be appropriated to the
21 Department of State Police for the purposes of this Section in
22 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund
23 monies shall be appropriated to the Department of State Police
24 for the purposes of this Section in excess of \$114,700,000.
25 Beginning in fiscal year 2010, no road fund moneys shall be
26 appropriated to the Department of State Police. It shall not be

1 lawful to circumvent this limitation on appropriations by
2 governmental reorganization or other methods unless otherwise
3 provided in Section 5g of this Act.

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

11 Beginning with fiscal year 1995 and thereafter, no Road
12 Fund monies shall be appropriated to the Secretary of State for
13 the purposes of this Section in excess of the total fiscal year
14 1994 Road Fund appropriations to the Secretary of State for
15 those purposes. It shall not be lawful to circumvent this
16 limitation on appropriations by governmental reorganization or
17 other methods.

18 Beginning with fiscal year 2000, total Road Fund
19 appropriations to the Secretary of State for the purposes of
20 this Section shall not exceed the amounts specified for the
21 following fiscal years:

22	Fiscal Year 2000	\$80,500,000;
23	Fiscal Year 2001	\$80,500,000;
24	Fiscal Year 2002	\$80,500,000;
25	Fiscal Year 2003	\$130,500,000;
26	Fiscal Year 2004	\$130,500,000;

1	Fiscal Year 2005	\$130,500,000;
2	Fiscal Year 2006	\$130,500,000;
3	Fiscal Year 2007	\$130,500,000;
4	Fiscal Year 2008	\$130,500,000;
5	Fiscal Year 2009	\$130,500,000.

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

8 Beginning in fiscal year 2011, moneys in the Road Fund
9 shall be appropriated to the Secretary of State for the
10 exclusive purpose of paying refunds due to overpayment of fees
11 related to Chapter 3 of the Illinois Vehicle Code unless
12 otherwise provided for by law.

13 It shall not be lawful to circumvent this limitation on
14 appropriations by governmental reorganization or other
15 methods.

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

20 Nothing in this Section prohibits transfers from the Road
21 Fund to the State Construction Account Fund under Section 5e of
22 this Act; nor to the General Revenue Fund, as authorized by
23 Public Act 93-25.

24 The additional amounts authorized for expenditure in this
25 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91
26 shall be repaid to the Road Fund from the General Revenue Fund

1 in the next succeeding fiscal year that the General Revenue
2 Fund has a positive budgetary balance, as determined by
3 generally accepted accounting principles applicable to
4 government.

5 The additional amounts authorized for expenditure by the
6 Secretary of State and the Department of State Police in this
7 Section by Public Act 94-91 shall be repaid to the Road Fund
8 from the General Revenue Fund in the next succeeding fiscal
9 year that the General Revenue Fund has a positive budgetary
10 balance, as determined by generally accepted accounting
11 principles applicable to government.

12 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
13 100-863, eff.8-14-18; 101-10, eff. 6-5-19.)

14 (30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

15 Sec. 8.12. State Pensions Fund.

16 (a) The moneys in the State Pensions Fund shall be used
17 exclusively for the administration of the Revised Uniform
18 Unclaimed Property Act and for the expenses incurred by the
19 Auditor General for administering the provisions of Section
20 2-8.1 of the Illinois State Auditing Act and for operational
21 expenses of the Office of the State Treasurer and for the
22 funding of the unfunded liabilities of the designated
23 retirement systems. For the purposes of this Section,
24 "operational expenses of the Office of the State Treasurer"
25 includes the acquisition of land and buildings in State fiscal

1 years 2019 and 2020 for use by the Office of the State
2 Treasurer, as well as construction, reconstruction,
3 improvement, repair, and maintenance, in accordance with the
4 provisions of laws relating thereto, of such lands and
5 buildings beginning in State fiscal year 2019 and thereafter.
6 Beginning in State fiscal year 2022 ~~2021~~, payments to the
7 designated retirement systems under this Section shall be in
8 addition to, and not in lieu of, any State contributions
9 required under the Illinois Pension Code.

10 "Designated retirement systems" means:

11 (1) the State Employees' Retirement System of
12 Illinois;

13 (2) the Teachers' Retirement System of the State of
14 Illinois;

15 (3) the State Universities Retirement System;

16 (4) the Judges Retirement System of Illinois; and

17 (5) the General Assembly Retirement System.

18 (b) Each year the General Assembly may make appropriations
19 from the State Pensions Fund for the administration of the
20 Revised Uniform Unclaimed Property Act.

21 (c) As soon as possible after July 30, 2004 (the effective
22 date of Public Act 93-839), the General Assembly shall
23 appropriate from the State Pensions Fund (1) to the State
24 Universities Retirement System the amount certified under
25 Section 15-165 during the prior year, (2) to the Judges
26 Retirement System of Illinois the amount certified under

1 Section 18-140 during the prior year, and (3) to the General
2 Assembly Retirement System the amount certified under Section
3 2-134 during the prior year as part of the required State
4 contributions to each of those designated retirement systems.
5 If the amount in the State Pensions Fund does not exceed the
6 sum of the amounts certified in Sections 15-165, 18-140, and
7 2-134 by at least \$5,000,000, the amount paid to each
8 designated retirement system under this subsection shall be
9 reduced in proportion to the amount certified by each of those
10 designated retirement systems.

11 (c-5) For fiscal years 2006 through 2021 ~~2020~~, the General
12 Assembly shall appropriate from the State Pensions Fund to the
13 State Universities Retirement System the amount estimated to be
14 available during the fiscal year in the State Pensions Fund;
15 provided, however, that the amounts appropriated under this
16 subsection (c-5) shall not reduce the amount in the State
17 Pensions Fund below \$5,000,000.

18 (c-6) For fiscal year 2022 ~~2021~~ and each fiscal year
19 thereafter, as soon as may be practical after any money is
20 deposited into the State Pensions Fund from the Unclaimed
21 Property Trust Fund, the State Treasurer shall apportion the
22 deposited amount among the designated retirement systems as
23 defined in subsection (a) to reduce their actuarial reserve
24 deficiencies. The State Comptroller and State Treasurer shall
25 pay the apportioned amounts to the designated retirement
26 systems to fund the unfunded liabilities of the designated

1 retirement systems. The amount apportioned to each designated
2 retirement system shall constitute a portion of the amount
3 estimated to be available for appropriation from the State
4 Pensions Fund that is the same as that retirement system's
5 portion of the total actual reserve deficiency of the systems,
6 as determined annually by the Governor's Office of Management
7 and Budget at the request of the State Treasurer. The amounts
8 apportioned under this subsection shall not reduce the amount
9 in the State Pensions Fund below \$5,000,000.

10 (d) The Governor's Office of Management and Budget shall
11 determine the individual and total reserve deficiencies of the
12 designated retirement systems. For this purpose, the
13 Governor's Office of Management and Budget shall utilize the
14 latest available audit and actuarial reports of each of the
15 retirement systems and the relevant reports and statistics of
16 the Public Employee Pension Fund Division of the Department of
17 Insurance.

18 (d-1) (Blank).

19 (e) The changes to this Section made by Public Act 88-593
20 shall first apply to distributions from the Fund for State
21 fiscal year 1996.

22 (Source: P.A. 100-22, eff. 1-1-18; 100-23, eff. 7-6-17;
23 100-587, eff. 6-4-18; 100-863, eff. 8-14-18; 101-10, eff.
24 6-5-19; 101-487, eff. 8-23-19; revised 9-12-19.)

25 (30 ILCS 105/8g-1)

1 Sec. 8g-1. Fund transfers.

2 (a) (Blank).

3 (b) (Blank).

4 (c) (Blank).

5 (d) (Blank).

6 (e) (Blank).

7 (f) (Blank).

8 (g) (Blank).

9 (h) (Blank).

10 (i) (Blank).

11 (j) (Blank).

12 (k) (Blank).

13 (l) (Blank).

14 (m) (Blank).

15 (n) (Blank). ~~In addition to any other transfers that may be~~
16 ~~provided for by law, on July 1, 2019, or as soon thereafter as~~
17 ~~practical, the State Comptroller shall direct and the State~~
18 ~~Treasurer shall transfer the sum of \$800,000 from the General~~
19 ~~Revenue Fund to the Grant Accountability and Transparency Fund.~~

20 (o) (Blank). ~~In addition to any other transfers that may be~~
21 ~~provided for by law, on July 1, 2019, or as soon thereafter as~~
22 ~~practical, the State Comptroller shall direct and the State~~
23 ~~Treasurer shall transfer the sum of \$60,000,000 from the~~
24 ~~Tourism Promotion Fund to the General Revenue Fund.~~

25 (p) (Blank). ~~In addition to any other transfers that may be~~
26 ~~provided for by law, on July 1, 2019, or as soon thereafter as~~

1 ~~practical, the State Comptroller shall direct and the State~~
2 ~~Treasurer shall transfer amounts from the State Police~~
3 ~~Whistleblower Reward and Protection Fund to the designated fund~~
4 ~~not exceeding the following amount:~~

5 ~~Firearm Dealer License Certification Fund.....\$5,000,000~~

6 (q) (Blank). ~~In addition to any other transfers that may be~~
7 ~~provided for by law, on July 1, 2019, or as soon thereafter as~~
8 ~~practical, the State Comptroller shall direct and the State~~
9 ~~Treasurer shall transfer the sum of \$500,000 from the General~~
10 ~~Revenue Fund to the Governor's Administrative Fund.~~

11 (r) In addition to any other transfers that may be provided
12 for by law, on July 1, 2020, or as soon thereafter as
13 practical, the State Comptroller shall direct and the State
14 Treasurer shall transfer the sum of \$500,000 from the General
15 Revenue Fund to the Grant Accountability and Transparency Fund.

16 (s) In addition to any other transfers that may be provided
17 for by law, on July 1, 2020, or as soon thereafter as
18 practical, the State Comptroller shall direct and the State
19 Treasurer shall transfer the sum of \$500,000 from the General
20 Revenue Fund to the Governor's Administrative Fund.

21 (t) In addition to any other transfers that may be provided
22 for by law, on July 1, 2020, or as soon thereafter as
23 practical, the State Comptroller shall direct and the State
24 Treasurer shall transfer the sum of \$320,000 from the General
25 Revenue Fund to the Coal Development Fund.

26 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;

1 101-10, eff. 6-5-19.)

2 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

3 Sec. 13.2. Transfers among line item appropriations.

4 (a) Transfers among line item appropriations from the same
5 treasury fund for the objects specified in this Section may be
6 made in the manner provided in this Section when the balance
7 remaining in one or more such line item appropriations is
8 insufficient for the purpose for which the appropriation was
9 made.

10 (a-1) No transfers may be made from one agency to another
11 agency, nor may transfers be made from one institution of
12 higher education to another institution of higher education
13 except as provided by subsection (a-4).

14 (a-2) Except as otherwise provided in this Section,
15 transfers may be made only among the objects of expenditure
16 enumerated in this Section, except that no funds may be
17 transferred from any appropriation for personal services, from
18 any appropriation for State contributions to the State
19 Employees' Retirement System, from any separate appropriation
20 for employee retirement contributions paid by the employer, nor
21 from any appropriation for State contribution for employee
22 group insurance.

23 (a-2.5) (Blank).

24 (a-3) Further, if an agency receives a separate
25 appropriation for employee retirement contributions paid by

1 the employer, any transfer by that agency into an appropriation
2 for personal services must be accompanied by a corresponding
3 transfer into the appropriation for employee retirement
4 contributions paid by the employer, in an amount sufficient to
5 meet the employer share of the employee contributions required
6 to be remitted to the retirement system.

7 (a-4) Long-Term Care Rebalancing. The Governor may
8 designate amounts set aside for institutional services
9 appropriated from the General Revenue Fund or any other State
10 fund that receives monies for long-term care services to be
11 transferred to all State agencies responsible for the
12 administration of community-based long-term care programs,
13 including, but not limited to, community-based long-term care
14 programs administered by the Department of Healthcare and
15 Family Services, the Department of Human Services, and the
16 Department on Aging, provided that the Director of Healthcare
17 and Family Services first certifies that the amounts being
18 transferred are necessary for the purpose of assisting persons
19 in or at risk of being in institutional care to transition to
20 community-based settings, including the financial data needed
21 to prove the need for the transfer of funds. The total amounts
22 transferred shall not exceed 4% in total of the amounts
23 appropriated from the General Revenue Fund or any other State
24 fund that receives monies for long-term care services for each
25 fiscal year. A notice of the fund transfer must be made to the
26 General Assembly and posted at a minimum on the Department of

1 Healthcare and Family Services website, the Governor's Office
2 of Management and Budget website, and any other website the
3 Governor sees fit. These postings shall serve as notice to the
4 General Assembly of the amounts to be transferred. Notice shall
5 be given at least 30 days prior to transfer.

6 (b) In addition to the general transfer authority provided
7 under subsection (c), the following agencies have the specific
8 transfer authority granted in this subsection:

9 The Department of Healthcare and Family Services is
10 authorized to make transfers representing savings attributable
11 to not increasing grants due to the births of additional
12 children from line items for payments of cash grants to line
13 items for payments for employment and social services for the
14 purposes outlined in subsection (f) of Section 4-2 of the
15 Illinois Public Aid Code.

16 The Department of Children and Family Services is
17 authorized to make transfers not exceeding 2% of the aggregate
18 amount appropriated to it within the same treasury fund for the
19 following line items among these same line items: Foster Home
20 and Specialized Foster Care and Prevention, Institutions and
21 Group Homes and Prevention, and Purchase of Adoption and
22 Guardianship Services.

23 The Department on Aging is authorized to make transfers not
24 exceeding 10% ~~2%~~ of the aggregate amount appropriated to it
25 within the same treasury fund for the following Community Care
26 Program line items among these same line items: purchase of

1 services covered by the Community Care Program and
2 Comprehensive Case Coordination.

3 The State Board of Education is authorized to make
4 transfers from line item appropriations within the same
5 treasury fund for General State Aid, General State Aid - Hold
6 Harmless, and Evidence-Based Funding, provided that no such
7 transfer may be made unless the amount transferred is no longer
8 required for the purpose for which that appropriation was made,
9 to the line item appropriation for Transitional Assistance when
10 the balance remaining in such line item appropriation is
11 insufficient for the purpose for which the appropriation was
12 made.

13 The State Board of Education is authorized to make
14 transfers between the following line item appropriations
15 within the same treasury fund: Disabled Student
16 Services/Materials (Section 14-13.01 of the School Code),
17 Disabled Student Transportation Reimbursement (Section
18 14-13.01 of the School Code), Disabled Student Tuition -
19 Private Tuition (Section 14-7.02 of the School Code),
20 Extraordinary Special Education (Section 14-7.02b of the
21 School Code), Reimbursement for Free Lunch/Breakfast Program,
22 Summer School Payments (Section 18-4.3 of the School Code), and
23 Transportation - Regular/Vocational Reimbursement (Section
24 29-5 of the School Code). Such transfers shall be made only
25 when the balance remaining in one or more such line item
26 appropriations is insufficient for the purpose for which the

1 appropriation was made and provided that no such transfer may
2 be made unless the amount transferred is no longer required for
3 the purpose for which that appropriation was made.

4 The Department of Healthcare and Family Services is
5 authorized to make transfers not exceeding 4% of the aggregate
6 amount appropriated to it, within the same treasury fund, among
7 the various line items appropriated for Medical Assistance.

8 (c) The sum of such transfers for an agency in a fiscal
9 year shall not exceed 2% of the aggregate amount appropriated
10 to it within the same treasury fund for the following objects:
11 Personal Services; Extra Help; Student and Inmate
12 Compensation; State Contributions to Retirement Systems; State
13 Contributions to Social Security; State Contribution 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; Late Interest Penalties
21 under the State Prompt Payment Act and Sections 368a and 370a
22 of the Illinois Insurance Code; and, in appropriations to
23 institutions of higher education, Awards and Grants.
24 Notwithstanding the above, any amounts appropriated for
25 payment of workers' compensation claims to an agency to which
26 the authority to evaluate, administer and pay such claims has

1 been delegated by the Department of Central Management Services
2 may be transferred to any other expenditure object where such
3 amounts exceed the amount necessary for the payment of such
4 claims.

5 (c-1) (Blank).

6 (c-2) (Blank).

7 (c-3) (Blank).

8 (c-4) (Blank).

9 (c-5) (Blank). ~~Special provisions for State fiscal year~~
10 ~~2019. Notwithstanding any other provision of this Section, for~~
11 ~~State fiscal year 2019, transfers among line item~~
12 ~~appropriations to a State agency from the same State treasury~~
13 ~~fund may be made for operational or lump sum expenses only,~~
14 ~~provided that the sum of such transfers for a State agency in~~
15 ~~State fiscal year 2019 shall not exceed 4% of the aggregate~~
16 ~~amount appropriated to that State agency for operational or~~
17 ~~lump sum expenses for State fiscal year 2019. For the purpose~~
18 ~~of this subsection (c 5), "operational or lump sum expenses"~~
19 ~~includes the following objects: personal services; extra help;~~
20 ~~student and inmate compensation; State contributions to~~
21 ~~retirement systems; State contributions to social security;~~
22 ~~State contributions for employee group insurance; contractual~~
23 ~~services; travel; commodities; printing; equipment; electronic~~
24 ~~data processing; operation of automotive equipment;~~
25 ~~telecommunications services; travel and allowance for~~
26 ~~committed, paroled, and discharged prisoners; library books;~~

1 ~~federal matching grants for student loans; refunds; workers'~~
2 ~~compensation, occupational disease, and tort claims; lump sum~~
3 ~~and other purposes; and lump sum operations. For the purpose of~~
4 ~~this subsection (c-5), "State agency" does not include the~~
5 ~~Attorney General, the Secretary of State, the Comptroller, the~~
6 ~~Treasurer, or the legislative or judicial branches.~~

7 (c-6) Special provisions for State fiscal year 2020.
8 Notwithstanding any other provision of this Section, for State
9 fiscal year 2020, transfers among line item appropriations to a
10 State agency from the same State treasury fund may be made for
11 operational or lump sum expenses only, provided that the sum of
12 such transfers for a State agency in State fiscal year 2020
13 shall not exceed 4% of the aggregate amount appropriated to
14 that State agency for operational or lump sum expenses for
15 State fiscal year 2020. For the purpose of this subsection
16 (c-6), "operational or lump sum expenses" includes the
17 following objects: personal services; extra help; student and
18 inmate compensation; State contributions to retirement
19 systems; State contributions to social security; State
20 contributions for employee group insurance; contractual
21 services; travel; commodities; printing; equipment; electronic
22 data processing; operation of automotive equipment;
23 telecommunications services; travel and allowance for
24 committed, paroled, and discharged prisoners; library books;
25 federal matching grants for student loans; refunds; workers'
26 compensation, occupational disease, and tort claims; Late

1 Interest Penalties under the State Prompt Payment Act and
2 Sections 368a and 370a of the Illinois Insurance Code; lump sum
3 and other purposes; and lump sum operations. For the purpose of
4 this subsection (c-6), "State agency" does not include the
5 Attorney General, the Secretary of State, the Comptroller, the
6 Treasurer, or the judicial or legislative branches.

7 (c-7) Special provisions for State fiscal year 2021.
8 Notwithstanding any other provision of this Section, for State
9 fiscal year 2021, transfers among line item appropriations to a
10 State agency from the same State treasury fund may be made for
11 operational or lump sum expenses only, provided that the sum of
12 such transfers for a State agency in State fiscal year 2021
13 shall not exceed 8% of the aggregate amount appropriated to
14 that State agency for operational or lump sum expenses for
15 State fiscal year 2021. For the purpose of this subsection,
16 "operational or lump sum expenses" includes the following
17 objects: personal services; extra help; student and inmate
18 compensation; State contributions to retirement systems; State
19 contributions to social security; State contributions for
20 employee group insurance; contractual services; travel;
21 commodities; printing; equipment; electronic data processing;
22 operation of automotive equipment; telecommunications
23 services; travel and allowance for committed, paroled, and
24 discharged prisoners; library books; federal matching grants
25 for student loans; refunds; workers' compensation,
26 occupational disease, and tort claims; Late Interest Penalties

1 under the State Prompt Payment Act and Sections 368a and 370a
2 of the Illinois Insurance Code; lump sum and other purposes;
3 and lump sum operations. For the purpose of this subsection,
4 "State agency" does not include the Attorney General, the
5 Secretary of State, the Comptroller, the Treasurer, or the
6 judicial or legislative branches.

7 (d) Transfers among appropriations made to agencies of the
8 Legislative and Judicial departments and to the
9 constitutionally elected officers in the Executive branch
10 require the approval of the officer authorized in Section 10 of
11 this Act to approve and certify vouchers. Transfers among
12 appropriations made to the University of Illinois, Southern
13 Illinois University, Chicago State University, Eastern
14 Illinois University, Governors State University, Illinois
15 State University, Northeastern Illinois University, Northern
16 Illinois University, Western Illinois University, the Illinois
17 Mathematics and Science Academy and the Board of Higher
18 Education require the approval of the Board of Higher Education
19 and the Governor. Transfers among appropriations to all other
20 agencies require the approval of the Governor.

21 The officer responsible for approval shall certify that the
22 transfer is necessary to carry out the programs and purposes
23 for which the appropriations were made by the General Assembly
24 and shall transmit to the State Comptroller a certified copy of
25 the approval which shall set forth the specific amounts
26 transferred so that the Comptroller may change his records

1 accordingly. The Comptroller shall furnish the Governor with
2 information copies of all transfers approved for agencies of
3 the Legislative and Judicial departments and transfers
4 approved by the constitutionally elected officials of the
5 Executive branch other than the Governor, showing the amounts
6 transferred and indicating the dates such changes were entered
7 on the Comptroller's records.

8 (e) The State Board of Education, in consultation with the
9 State Comptroller, may transfer line item appropriations for
10 General State Aid or Evidence-Based Funding among the Common
11 School Fund and the Education Assistance Fund, and, for State
12 fiscal year 2020 and each fiscal year thereafter, the Fund for
13 the Advancement of Education. With the advice and consent of
14 the Governor's Office of Management and Budget, the State Board
15 of Education, in consultation with the State Comptroller, may
16 transfer line item appropriations between the General Revenue
17 Fund and the Education Assistance Fund for the following
18 programs:

19 (1) Disabled Student Personnel Reimbursement (Section
20 14-13.01 of the School Code);

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

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

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

- 1 (5) Reimbursement for Free Lunch/Breakfast Programs;
- 2 (6) Summer School Payments (Section 18-4.3 of the
3 School Code);
- 4 (7) Transportation - Regular/Vocational Reimbursement
5 (Section 29-5 of the School Code);
- 6 (8) Regular Education Reimbursement (Section 18-3 of
7 the School Code); and
- 8 (9) Special Education Reimbursement (Section 14-7.03
9 of the School Code).

10 (f) For State fiscal year 2020 and each fiscal year
11 thereafter only, the Department on Aging, in consultation with
12 the State Comptroller, with the advice and consent of the
13 Governor's Office of Management and Budget, may transfer line
14 item appropriations for purchase of services covered by the
15 Community Care Program between the General Revenue Fund and the
16 Commitment to Human Services Fund.

17 (Source: P.A. 100-23, eff. 7-6-17; 100-465, eff. 8-31-17;
18 100-587, eff. 6-4-18; 100-863, eff. 8-14-18; 100-1064, eff.
19 8-24-18; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19; 101-275,
20 eff. 8-9-19.)

21 (30 ILCS 105/25) (from Ch. 127, par. 161)

22 Sec. 25. Fiscal year limitations.

23 (a) All appropriations shall be available for expenditure
24 for the fiscal year or for a lesser period if the Act making
25 that appropriation so specifies. A deficiency or emergency

1 appropriation shall be available for expenditure only through
2 June 30 of the year when the Act making that appropriation is
3 enacted unless that Act otherwise provides.

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

14 (b-1) However, payment of tuition reimbursement claims
15 under Section 14-7.03 or 18-3 of the School Code may be made by
16 the State Board of Education from its appropriations for those
17 respective purposes for any fiscal year, even though the claims
18 reimbursed by the payment may be claims attributable to a prior
19 fiscal year, and payments may be made at the direction of the
20 State Superintendent of Education from the fund from which the
21 appropriation is made without regard to any fiscal year
22 limitations, except as required by subsection (j) of this
23 Section. Beginning on June 30, 2021, payment of tuition
24 reimbursement claims under Section 14-7.03 or 18-3 of the
25 School Code as of June 30, payable from appropriations that
26 have otherwise expired, may be paid out of the expiring

1 appropriation during the 4-month period ending at the close of
2 business on October 31.

3 (b-2) (Blank).

4 (b-2.5) (Blank).

5 (b-2.6) (Blank).

6 (b-2.6a) (Blank).

7 (b-2.6b) (Blank).

8 (b-2.6c) (Blank). ~~All outstanding liabilities as of June~~
9 ~~30, 2019, payable from appropriations that would otherwise~~
10 ~~expire at the conclusion of the lapse period for fiscal year~~
11 ~~2019, and interest penalties payable on those liabilities under~~
12 ~~the State Prompt Payment Act, may be paid out of the expiring~~
13 ~~appropriations until December 31, 2019, without regard to the~~
14 ~~fiscal year in which the payment is made, as long as vouchers~~
15 ~~for the liabilities are received by the Comptroller no later~~
16 ~~than October 31, 2019.~~

17 (b-2.6d) All outstanding liabilities as of June 30, 2020,
18 payable from appropriations that would otherwise expire at the
19 conclusion of the lapse period for fiscal year 2020, and
20 interest penalties payable on those liabilities under the State
21 Prompt Payment Act, may be paid out of the expiring
22 appropriations until December 31, 2020, without regard to the
23 fiscal year in which the payment is made, as long as vouchers
24 for the liabilities are received by the Comptroller no later
25 than September 30, 2020.

26 (b-2.7) For fiscal years 2012, 2013, 2014, 2018, 2019, and

1 2020, and 2021, interest penalties payable under the State
2 Prompt Payment Act associated with a voucher for which payment
3 is issued after June 30 may be paid out of the next fiscal
4 year's appropriation. The future year appropriation must be for
5 the same purpose and from the same fund as the original
6 payment. An interest penalty voucher submitted against a future
7 year appropriation must be submitted within 60 days after the
8 issuance of the associated voucher, except that, for fiscal
9 year 2018 only, an interest penalty voucher submitted against a
10 future year appropriation must be submitted within 60 days of
11 June 5, 2019 (the effective date of Public Act 101-10) ~~this~~
12 ~~amendatory Act of the 101st General Assembly~~. The Comptroller
13 must issue the interest payment within 60 days after acceptance
14 of the interest voucher.

15 (b-3) Medical payments may be made by the Department of
16 Veterans' Affairs from its appropriations for those purposes
17 for any fiscal year, without regard to the fact that the
18 medical services being compensated for by such payment may have
19 been rendered in a prior fiscal year, except as required by
20 subsection (j) of this Section. Beginning on June 30, 2021,
21 medical payments payable from appropriations that have
22 otherwise expired may be paid out of the expiring appropriation
23 during the 4-month period ending at the close of business on
24 October 31.

25 (b-4) Medical payments and child care payments may be made
26 by the Department of Human Services (as successor to the

1 Department of Public Aid) from appropriations for those
2 purposes for any fiscal year, without regard to the fact that
3 the medical or child care services being compensated for by
4 such payment may have been rendered in a prior fiscal year; and
5 payments may be made at the direction of the Department of
6 Healthcare and Family Services (or successor agency) from the
7 Health Insurance Reserve Fund without regard to any fiscal year
8 limitations, except as required by subsection (j) of this
9 Section. Beginning on June 30, 2021, medical and child care
10 payments made by the Department of Human Services and payments
11 made at the discretion of the Department of Healthcare and
12 Family Services (or successor agency) from the Health Insurance
13 Reserve Fund and payable from appropriations that have
14 otherwise expired may be paid out of the expiring appropriation
15 during the 4-month period ending at the close of business on
16 October 31.

17 (b-5) Medical payments may be made by the Department of
18 Human Services from its appropriations relating to substance
19 abuse treatment services for any fiscal year, without regard to
20 the fact that the medical services being compensated for by
21 such payment may have been rendered in a prior fiscal year,
22 provided the payments are made on a fee-for-service basis
23 consistent with requirements established for Medicaid
24 reimbursement by the Department of Healthcare and Family
25 Services, except as required by subsection (j) of this Section.
26 Beginning on June 30, 2021, medical payments made by the

1 Department of Human Services relating to substance abuse
2 treatment services 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-6) (Blank).

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

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

22 (b-9) (Blank).

23 (c) Further, payments may be made by the Department of
24 Public Health and the Department of Human Services (acting as
25 successor to the Department of Public Health under the
26 Department of Human Services Act) from their respective

1 appropriations for grants for medical care to or on behalf of
2 premature and high-mortality risk infants and their mothers and
3 for grants for supplemental food supplies provided under the
4 United States Department of Agriculture Women, Infants and
5 Children Nutrition Program, for any fiscal year without regard
6 to the fact that the services being compensated for by such
7 payment may have been rendered in a prior fiscal year, except
8 as required by subsection (j) of this Section. Beginning on
9 June 30, 2021, payments made by the Department of Public Health
10 and the Department of Human Services from their respective
11 appropriations for grants for medical care to or on behalf of
12 premature and high-mortality risk infants and their mothers and
13 for grants for supplemental food supplies provided under the
14 United States Department of Agriculture Women, Infants and
15 Children Nutrition Program payable from appropriations that
16 have otherwise expired may be paid out of the expiring
17 appropriations during the 4-month period ending at the close of
18 business on October 31.

19 (d) The Department of Public Health and the Department of
20 Human Services (acting as successor to the Department of Public
21 Health under the Department of Human Services Act) shall each
22 annually submit to the State Comptroller, Senate President,
23 Senate Minority Leader, Speaker of the House, House Minority
24 Leader, and the respective Chairmen and Minority Spokesmen of
25 the Appropriations Committees of the Senate and the House, on
26 or before December 31, a report of fiscal year funds used to

1 pay for services provided in any prior fiscal year. This report
2 shall document by program or service category those
3 expenditures from the most recently completed fiscal year used
4 to pay for services provided in prior fiscal years.

5 (e) The Department of Healthcare and Family Services, the
6 Department of Human Services (acting as successor to the
7 Department of Public Aid), and the Department of Human Services
8 making fee-for-service payments relating to substance abuse
9 treatment services provided during a previous fiscal year shall
10 each annually submit to the State Comptroller, Senate
11 President, Senate Minority Leader, Speaker of the House, House
12 Minority Leader, the respective Chairmen and Minority
13 Spokesmen of the Appropriations Committees of the Senate and
14 the House, on or before November 30, a report that shall
15 document by program or service category those expenditures from
16 the most recently completed fiscal year used to pay for (i)
17 services provided in prior fiscal years and (ii) services for
18 which claims were received in prior fiscal years.

19 (f) The Department of Human Services (as successor to the
20 Department of Public Aid) shall annually submit to the State
21 Comptroller, Senate President, Senate Minority Leader, Speaker
22 of the House, House Minority Leader, and the respective
23 Chairmen and Minority Spokesmen of the Appropriations
24 Committees of the Senate and the House, on or before December
25 31, a report of fiscal year funds used to pay for services
26 (other than medical care) provided in any prior fiscal year.

1 This report shall document by program or service category those
2 expenditures from the most recently completed fiscal year used
3 to pay for services provided in prior fiscal years.

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

8 (1) Explanations of the exact causes of the variance
9 between the previous year's estimated and actual
10 liabilities.

11 (2) Factors affecting the Department of Healthcare and
12 Family Services' liabilities, including, but not limited
13 to, numbers of aid recipients, levels of medical service
14 utilization by aid recipients, and inflation in the cost of
15 medical services.

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

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

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

26 (1) billing user agencies in advance for payments or

1 authorized inter-fund transfers based on estimated charges
2 for goods or services;

3 (2) issuing credits, refunding through inter-fund
4 transfers, or reducing future inter-fund transfers during
5 the subsequent fiscal year for all user agency payments or
6 authorized inter-fund transfers received during the prior
7 fiscal year which were in excess of the final amounts owed
8 by the user agency for that period; and

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

14 User agencies are authorized to reimburse internal service
15 funds for catch-up billings by vouchers drawn against their
16 respective appropriations for the fiscal year in which the
17 catch-up billing was issued or by increasing an authorized
18 inter-fund transfer during the current fiscal year. For the
19 purposes of this Act, "inter-fund transfers" means transfers
20 without the use of the voucher-warrant process, as authorized
21 by Section 9.01 of the State Comptroller Act.

22 (i-1) Beginning on July 1, 2021, all outstanding
23 liabilities, not payable during the 4-month lapse period as
24 described in subsections (b-1), (b-3), (b-4), (b-5), ~~(b-6)~~, and
25 (c) of this Section, that are made from appropriations for that
26 purpose for any fiscal year, without regard to the fact that

1 the services being compensated for by those payments may have
2 been rendered in a prior fiscal year, are limited to only those
3 claims that have been incurred but for which a proper bill or
4 invoice as defined by the State Prompt Payment Act has not been
5 received by September 30th following the end of the fiscal year
6 in which the service was rendered.

7 (j) Notwithstanding any other provision of this Act, the
8 aggregate amount of payments to be made without regard for
9 fiscal year limitations as contained in subsections (b-1),
10 (b-3), (b-4), (b-5), ~~(b-6)~~, and (c) of this Section, and
11 determined by using Generally Accepted Accounting Principles,
12 shall not exceed the following amounts:

13 (1) \$6,000,000,000 for outstanding liabilities related
14 to fiscal year 2012;

15 (2) \$5,300,000,000 for outstanding liabilities related
16 to fiscal year 2013;

17 (3) \$4,600,000,000 for outstanding liabilities related
18 to fiscal year 2014;

19 (4) \$4,000,000,000 for outstanding liabilities related
20 to fiscal year 2015;

21 (5) \$3,300,000,000 for outstanding liabilities related
22 to fiscal year 2016;

23 (6) \$2,600,000,000 for outstanding liabilities related
24 to fiscal year 2017;

25 (7) \$2,000,000,000 for outstanding liabilities related
26 to fiscal year 2018;

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

3 (9) \$600,000,000 for outstanding liabilities related
4 to fiscal year 2020; and

5 (10) \$0 for outstanding liabilities related to fiscal
6 year 2021 and fiscal years thereafter.

7 (k) Department of Healthcare and Family Services Medical
8 Assistance Payments.

9 (1) Definition of Medical Assistance.

10 For purposes of this subsection, the term "Medical
11 Assistance" shall include, but not necessarily be
12 limited to, medical programs and services authorized
13 under Titles XIX and XXI of the Social Security Act,
14 the Illinois Public Aid Code, the Children's Health
15 Insurance Program Act, the Covering ALL KIDS Health
16 Insurance Act, the Long Term Acute Care Hospital
17 Quality Improvement Transfer Program Act, and medical
18 care to or on behalf of persons suffering from chronic
19 renal disease, persons suffering from hemophilia, and
20 victims of sexual assault.

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

23 (A) The maximum amounts of annual unpaid Medical
24 Assistance bills received and recorded by the
25 Department of Healthcare and Family Services on or
26 before June 30th of a particular fiscal year

1 attributable in aggregate to the General Revenue Fund,
2 Healthcare Provider Relief Fund, Tobacco Settlement
3 Recovery Fund, Long-Term Care Provider Fund, and the
4 Drug Rebate Fund that may be paid in total by the
5 Department from future fiscal year Medical Assistance
6 appropriations to those funds are: \$700,000,000 for
7 fiscal year 2013 and \$100,000,000 for fiscal year 2014
8 and each fiscal year thereafter.

9 (B) Bills for Medical Assistance services rendered
10 in a particular fiscal year, but received and recorded
11 by the Department of Healthcare and Family Services
12 after June 30th of that fiscal year, may be paid from
13 either appropriations for that fiscal year or future
14 fiscal year appropriations for Medical Assistance.
15 Such payments shall not be subject to the requirements
16 of subparagraph (A).

17 (C) Medical Assistance bills received by the
18 Department of Healthcare and Family Services in a
19 particular fiscal year, but subject to payment amount
20 adjustments in a future fiscal year may be paid from a
21 future fiscal year's appropriation for Medical
22 Assistance. Such payments shall not be subject to the
23 requirements of subparagraph (A).

24 (D) Medical Assistance payments made by the
25 Department of Healthcare and Family Services from
26 funds other than those specifically referenced in

1 subparagraph (A) may be made from appropriations for
2 those purposes for any fiscal year without regard to
3 the fact that the Medical Assistance services being
4 compensated for by such payment may have been rendered
5 in a prior fiscal year. Such payments shall not be
6 subject to the requirements of subparagraph (A).

7 (3) Extended lapse period for Department of Healthcare
8 and Family Services Medical Assistance payments.
9 Notwithstanding any other State law to the contrary,
10 outstanding Department of Healthcare and Family Services
11 Medical Assistance liabilities, as of June 30th, payable
12 from appropriations which have otherwise expired, may be
13 paid out of the expiring appropriations during the 6-month
14 period ending at the close of business on December 31st.

15 (1) The changes to this Section made by Public Act 97-691
16 shall be effective for payment of Medical Assistance bills
17 incurred in fiscal year 2013 and future fiscal years. The
18 changes to this Section made by Public Act 97-691 shall not be
19 applied to Medical Assistance bills incurred in fiscal year
20 2012 or prior fiscal years.

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

1 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
2 101-10, eff. 6-5-19; 101-275, eff. 8-9-19; revised 9-12-19.)

3 Section 5-7. The State Finance Act is amended by changing
4 Section 6z-27 as follows:

5 (30 ILCS 105/6z-27)

6 Sec. 6z-27. All moneys in the Audit Expense Fund shall be
7 transferred, appropriated and used only for the purposes
8 authorized by, and subject to the limitations and conditions
9 prescribed by, the State Auditing Act.

10 Within 30 days after the effective date of this amendatory
11 Act of the 101st General Assembly, the State Comptroller shall
12 order transferred and the State Treasurer shall transfer from
13 the following funds moneys in the specified amounts for deposit
14 into the Audit Expense Fund:

15	<u>Aggregate Operations Regulatory Fund</u>	<u>806</u>
16	<u>Agricultural Premium Fund</u>	<u>21,601</u>
17	<u>Anna Veterans Home Fund</u>	<u>14,618</u>
18	<u>Appraisal Administration Fund</u>	<u>4,086</u>
19	<u>Attorney General Court Ordered and Voluntary Compliance</u>	
20	<u>Payment Projects Fund</u>	<u>17,446</u>
21	<u>Attorney General Whistleblower Reward and Protection Fund</u>	<u>7,344</u>
22	<u>Bank and Trust Company Fund</u>	<u>87,912</u>
23	<u>Brownfields Redevelopment Fund</u>	<u>550</u>
24	<u>Capital Development Board Revolving Fund</u>	<u>1,724</u>

1	<u>Care Provider Fund for Persons with a Developmental</u>	
2	<u>Disability</u>	<u>5,445</u>
3	<u>CDLIS/AAMVAnet/NMVTIS Trust Fund</u>	<u>1,770</u>
4	<u>Cemetery Oversight Licensing and Disciplinary Fund</u>	<u>4,432</u>
5	<u>Chicago State University Education Improvement Fund</u>	<u>5,211</u>
6	<u>Child Support Administrative Fund</u>	<u>3,088</u>
7	<u>Clean Air Act Permit Fund</u>	<u>6,766</u>
8	<u>Coal Technology Development Assistance Fund</u>	<u>11,280</u>
9	<u>Commitment to Human Services Fund</u>	<u>103,833</u>
10	<u>Common School Fund</u>	<u>411,164</u>
11	<u>Community Mental Health Medicaid Trust Fund</u>	<u>10,138</u>
12	<u>Community Water Supply Laboratory Fund</u>	<u>548</u>
13	<u>Corporate Franchise Tax Refund Fund</u>	<u>751</u>
14	<u>Credit Union Fund</u>	<u>19,740</u>
15	<u>Cycle Rider Safety Training Fund</u>	<u>982</u>
16	<u>DCFS Children's Services Fund</u>	<u>273,107</u>
17	<u>Department of Business Services Special</u>	
18	<u>Operations Fund</u>	<u>4,386</u>
19	<u>Department of Corrections Reimbursement and</u>	
20	<u>Education Fund</u>	<u>36,230</u>
21	<u>Department of Human Services Community Services Fund</u>	<u>4,757</u>
22	<u>Design Professionals Administration and</u>	
23	<u>Investigation Fund</u>	<u>5,198</u>
24	<u>Downstate Public Transportation Fund</u>	<u>42,630</u>
25	<u>Downstate Transit Improvement Fund</u>	<u>1,807</u>
26	<u>Drivers Education Fund</u>	<u>1,351</u>

1	<u>Drug Rebate Fund</u>	<u>21,955</u>
2	<u>Drug Treatment Fund</u>	<u>508</u>
3	<u>Education Assistance Fund</u>	<u>1,901,464</u>
4	<u>Environmental Protection Permit and Inspection Fund</u>	<u>5,397</u>
5	<u>Estate Tax Refund Fund</u>	<u>637</u>
6	<u>Facilities Management Revolving Fund</u>	<u>13,775</u>
7	<u>Fair and Exposition Fund</u>	<u>863</u>
8	<u>Federal High Speed Rail Trust Fund</u>	<u>9,230</u>
9	<u>Federal Workforce Training Fund</u>	<u>208,014</u>
10	<u>Feed Control Fund</u>	<u>1,319</u>
11	<u>Fertilizer Control Fund</u>	<u>1,247</u>
12	<u>Fire Prevention Fund</u>	<u>3,876</u>
13	<u>Fund for the Advancement of Education</u>	<u>46,221</u>
14	<u>General Professions Dedicated Fund</u>	<u>26,266</u>
15	<u>General Revenue Fund</u>	<u>17,653,153</u>
16	<u>Grade Crossing Protection Fund</u>	<u>3,737</u>
17	<u>Hazardous Waste Fund</u>	<u>3,625</u>
18	<u>Health and Human Services Medicaid Trust Fund</u>	<u>5,263</u>
19	<u>Healthcare Provider Relief Fund</u>	<u>115,415</u>
20	<u>Horse Racing Fund</u>	<u>184,337</u>
21	<u>Hospital Provider Fund</u>	<u>62,701</u>
22	<u>Illinois Affordable Housing Trust Fund</u>	<u>7,103</u>
23	<u>Illinois Charity Bureau Fund</u>	<u>2,108</u>
24	<u>Illinois Clean Water Fund</u>	<u>8,679</u>
25	<u>Illinois Forestry Development Fund</u>	<u>6,189</u>
26	<u>Illinois Gaming Law Enforcement Fund</u>	<u>1,277</u>

1	<u>Illinois Power Agency Operations Fund</u>	<u>43,568</u>
2	<u>Illinois State Dental Disciplinary Fund</u>	<u>4,344</u>
3	<u>Illinois State Fair Fund</u>	<u>5,690</u>
4	<u>Illinois State Medical Disciplinary Fund</u>	<u>20,283</u>
5	<u>Illinois State Pharmacy Disciplinary Fund</u>	<u>9,856</u>
6	<u>Illinois Veterans Assistance Fund</u>	<u>2,494</u>
7	<u>Illinois Workers' Compensation Commission Operations Fund</u>	<u>2,896</u>
8	<u>IMSA Income Fund</u>	<u>8,012</u>
9	<u>Income Tax Refund Fund</u>	<u>152,206</u>
10	<u>Insurance Financial Regulation Fund</u>	<u>104,597</u>
11	<u>Insurance Premium Tax Refund Fund</u>	<u>9,901</u>
12	<u>Insurance Producer Administration Fund</u>	<u>105,702</u>
13	<u>International Tourism Fund</u>	<u>7,000</u>
14	<u>LaSalle Veterans Home Fund</u>	<u>31,489</u>
15	<u>LEADS Maintenance Fund</u>	<u>607</u>
16	<u>Live and Learn Fund</u>	<u>8,302</u>
17	<u>Local Government Distributive Fund</u>	<u>102,508</u>
18	<u>Local Tourism Fund</u>	<u>28,421</u>
19	<u>Long-Term Care Provider Fund</u>	<u>7,140</u>
20	<u>Manteno Veterans Home Fund</u>	<u>47,417</u>
21	<u>Medical Interagency Program Fund</u>	<u>669</u>
22	<u>Mental Health Fund</u>	<u>7,492</u>
23	<u>Monitoring Device Driving Permit Administration Fee Fund..</u>	<u>762</u>
24	<u>Motor Carrier Safety Inspection Fund</u>	<u>1,114</u>
25	<u>Motor Fuel Tax Fund</u>	<u>141,788</u>
26	<u>Motor Vehicle License Plate Fund</u>	<u>5,366</u>

1	<u>Nursing Dedicated and Professional Fund</u>	<u>10,746</u>
2	<u>Open Space Lands Acquisition and Development Fund</u>	<u>25,584</u>
3	<u>Optometric Licensing and Disciplinary Board Fund</u>	<u>1,099</u>
4	<u>Partners for Conservation Fund</u>	<u>20,187</u>
5	<u>Pawnbroker Regulation Fund</u>	<u>1,072</u>
6	<u>Personal Property Tax Replacement Fund</u>	<u>88,655</u>
7	<u>Pesticide Control Fund</u>	<u>5,617</u>
8	<u>Professional Services Fund</u>	<u>2,795</u>
9	<u>Professions Indirect Cost Fund</u>	<u>180,536</u>
10	<u>Public Pension Regulation Fund</u>	<u>8,434</u>
11	<u>Public Transportation Fund</u>	<u>97,777</u>
12	<u>Quincy Veterans Home Fund</u>	<u>57,745</u>
13	<u>Real Estate License Administration Fund</u>	<u>32,015</u>
14	<u>Regional Transportation Authority Occupation</u>	
15	<u>and Use Tax Replacement Fund</u>	<u>3,123</u>
16	<u>Registered Certified Public Accountants' Administration and</u>	
17	<u>Disciplinary Fund</u>	<u>2,560</u>
18	<u>Renewable Energy Resources Trust Fund</u>	<u>797</u>
19	<u>Rental Housing Support Program Fund</u>	<u>949</u>
20	<u>Residential Finance Regulatory Fund</u>	<u>20,349</u>
21	<u>Road Fund</u>	<u>557,727</u>
22	<u>Roadside Memorial Fund</u>	<u>582</u>
23	<u>Salmon Fund</u>	<u>548</u>
24	<u>Savings Bank Regulatory Fund</u>	<u>2,100</u>
25	<u>School Infrastructure Fund</u>	<u>18,703</u>
26	<u>Secretary of State DUI Administration Fund</u>	<u>867</u>

1	<u>Secretary of State Identification Security and Theft</u>	
2	<u>Prevention Fund</u>	<u>4,660</u>
3	<u>Secretary of State Special License Plate Fund</u>	<u>1,772</u>
4	<u>Secretary of State Special Services Fund</u>	<u>7,839</u>
5	<u>Securities Audit and Enforcement Fund</u>	<u>2,879</u>
6	<u>Small Business Environmental Assistance Fund</u>	<u>588</u>
7	<u>Solid Waste Management Fund</u>	<u>7,389</u>
8	<u>Special Education Medicaid Matching Fund</u>	<u>3,388</u>
9	<u>State and Local Sales Tax Reform Fund</u>	<u>6,573</u>
10	<u>State Asset Forfeiture Fund</u>	<u>1,213</u>
11	<u>State Construction Account Fund</u>	<u>129,461</u>
12	<u>State Crime Laboratory Fund</u>	<u>2,462</u>
13	<u>State Gaming Fund</u>	<u>188,862</u>
14	<u>State Garage Revolving Fund</u>	<u>4,303</u>
15	<u>State Lottery Fund</u>	<u>145,905</u>
16	<u>State Offender DNA Identification System Fund</u>	<u>1,075</u>
17	<u>State Pensions Fund</u>	<u>500,000</u>
18	<u>State Police DUI Fund</u>	<u>839</u>
19	<u>State Police Firearm Services Fund</u>	<u>4,981</u>
20	<u>State Police Services Fund</u>	<u>11,660</u>
21	<u>State Police Vehicle Fund</u>	<u>5,514</u>
22	<u>State Police Whistleblower Reward and Protection Fund</u> ..	<u>2,822</u>
23	<u>State Small Business Credit Initiative Fund</u>	<u>15,061</u>
24	<u>Subtitle D Management Fund</u>	<u>1,067</u>
25	<u>Supplemental Low-Income Energy Assistance Fund</u>	<u>68,016</u>
26	<u>Tax Compliance and Administration Fund</u>	<u>4,713</u>

1	<u>Technology Management Revolving Fund</u>	<u>257,409</u>
2	<u>Tobacco Settlement Recovery Fund</u>	<u>4,825</u>
3	<u>Tourism Promotion Fund</u>	<u>66,211</u>
4	<u>Traffic and Criminal Conviction Surcharge Fund</u>	<u>226,070</u>
5	<u>Underground Storage Tank Fund</u>	<u>19,110</u>
6	<u>University of Illinois Hospital Services Fund</u>	<u>3,813</u>
7	<u>Vehicle Inspection Fund</u>	<u>9,673</u>
8	<u>Violent Crime Victims Assistance Fund</u>	<u>12,233</u>
9	<u>Weights and Measures Fund</u>	<u>5,245</u>
10	<u>Working Capital Revolving Fund</u>	<u>27,245</u>
11	<u>Agricultural Premium Fund</u>	<u>152,228</u>
12	Assisted Living and Shared Housing Regulatory Fund	2,549
13	Care Provider Fund for Persons with a	
14	Developmental Disability	14,212
15	CDLIS/AAMVANet/NMVTIS Trust Fund	5,031
16	Chicago State University Education Improvement Fund	4,036
17	Child Support Administrative Fund	5,843
18	Clean Air Act Permit Fund	980
19	Common School Fund	238,911
20	Community Mental Health Medicaid Trust Fund	23,615
21	Corporate Franchise Tax Refund Fund	3,294
22	Death Certificate Surcharge Fund	4,790
23	Death Penalty Abolition Fund	6,142
24	Department of Business Services Special	
25	Operations Fund	11,370
26	Department of Human Services Community	

1	Services Fund	11,733
2	Downstate Public Transportation Fund	12,268
3	Driver Services Administration Fund	1,272
4	Drug Rebate Fund	41,241
5	Drug Treatment Fund	1,530
6	Drunk and Drugged Driving Prevention Fund	790
7	Education Assistance Fund	1,332,369
8	Electronic Health Record Incentive Fund	2,575
9	Emergency Public Health Fund	9,383
10	EMS Assistance Fund	1,925
11	Environmental Protection Permit and Inspection Fund	733
12	Estate Tax Refund Fund	1,877
13	Facilities Management Revolving Fund	19,625
14	Facility Licensing Fund	2,411
15	Fair and Exposition Fund	4,698
16	Federal Financing Cost Reimbursement Fund	649
17	Federal High Speed Rail Trust Fund	14,092
18	Feed Control Fund	8,112
19	Fertilizer Control Fund	6,898
20	Fire Prevention Fund	3,706
21	Food and Drug Safety Fund	4,068
22	Fund for the Advancement of Education	14,680
23	General Professions Dedicated Fund	3,102
24	General Revenue Fund	17,653,153
25	Grade Crossing Protection Fund	1,483
26	Grant Accountability and Transparency Fund	594

1	Hazardous Waste Fund	633
2	Health and Human Services Medicaid Trust Fund	9,399
3	Health Facility Plan Review Fund	3,521
4	Healthcare Provider Relief Fund	230,920
5	Healthy Smiles Fund	892
6	Home Care Services Agency Licensure Fund	3,582
7	Hospital Licensure Fund	1,946
8	Hospital Provider Fund	115,090
9	ICJIA Violence Prevention Fund	2,023
10	Illinois Affordable Housing Trust Fund	7,306
11	Illinois Clean Water Fund	1,177
12	Illinois Health Facilities Planning Fund	4,047
13	Illinois School Asbestos Abatement Fund	1,150
14	Illinois Standardbred Breeders Fund	12,452
15	Illinois State Fair Fund	29,588
16	Illinois Thoroughbred Breeders Fund	19,485
17	Illinois Veterans' Rehabilitation Fund	1,187
18	Illinois Workers' Compensation Commission	
19	 Operations Fund	206,564
20	IMSA Income Fund	7,646
21	Income Tax Refund Fund	55,081
22	Lead Poisoning Screening, Prevention, and	
23	 Abatement Fund	7,730
24	Live and Learn Fund	21,306
25	Lobbyist Registration Administration Fund	1,088
26	Local Government Distributive Fund	31,539

1	Long Term Care Monitor/Receiver Fund	54,094
2	Long Term Care Provider Fund	20,649
3	Mandatory Arbitration Fund	2,225
4	Medical Interagency Program Fund	1,948
5	Medical Special Purposes Trust Fund	2,073
6	Mental Health Fund	15,458
7	Metabolic Screening and Treatment Fund	44,251
8	Monitoring Device Driving Permit	
9	 Administration Fee Fund	1,082
10	Motor Fuel Tax Fund	41,504
11	Motor Vehicle License Plate Fund	14,732
12	Motor Vehicle Theft Prevention and Insurance	
13	 Verification Trust Fund	645
14	Nursing Dedicated and Professional Fund	3,690
15	Open Space Lands Acquisition and Development Fund	943
16	Partners for Conservation Fund	43,490
17	Personal Property Tax	
18	 Replacement Fund	100,416
19	Pesticide Control Fund	34,045
20	Plumbing Licensure and Program Fund	4,005
21	Professional Services Fund	3,806
22	Public Health Laboratory Services Revolving Fund	7,750
23	Public Transportation Fund	31,285
24	Renewable Energy Resources Trust Fund	10,947
25	Regional Transportation Authority Occupation and	
26	 Use Tax Replacement Fund	898

1	Rental Housing Support Program Fund	503
2	Road Fund	215,480
3	School Infrastructure Fund	15,933
4	Secretary of State DUI Administration Fund	1,980
5	Secretary of State Identification Security and Theft	
6	 Prevention Fund	12,530
7	Secretary of State Special License Plate Fund	3,274
8	Secretary of State Special Services Fund	18,638
9	Securities Audit and Enforcement Fund	7,900
10	Solid Waste Management Fund	959
11	Special Education Medicaid Matching Fund	7,016
12	State and Local Sales Tax Reform Fund	2,022
13	State Construction Account Fund	33,539
14	State Gaming Fund	83,992
15	State Garage Revolving Fund	5,770
16	State Lottery Fund	487,256
17	State Pensions Fund	500,000
18	State Treasurer's Bank Services Trust Fund	625
19	Supreme Court Special Purposes Fund	3,879
20	Tattoo and Body Piercing Establishment	
21	 Registration Fund	706
22	Tax Compliance and Administration Fund	1,490
23	Tobacco Settlement Recovery Fund	34,105
24	Trauma Center Fund	10,783
25	Underground Storage Tank Fund	2,737
26	University of Illinois Hospital Services Fund	4,602

1 ~~The Vehicle Inspection Fund~~ 4,243

2 ~~Weights and Measures Fund~~ 27,517

3 Notwithstanding any provision of the law to the contrary,
4 the General Assembly hereby authorizes the use of such funds
5 for the purposes set forth in this Section.

6 These provisions do not apply to funds classified by the
7 Comptroller as federal trust funds or State trust funds. The
8 Audit Expense Fund may receive transfers from those trust funds
9 only as directed herein, except where prohibited by the terms
10 of the trust fund agreement. The Auditor General shall notify
11 the trustees of those funds of the estimated cost of the audit
12 to be incurred under the Illinois State Auditing Act for the
13 fund. The trustees of those funds shall direct the State
14 Comptroller and Treasurer to transfer the estimated amount to
15 the Audit Expense Fund.

16 The Auditor General may bill entities that are not subject
17 to the above transfer provisions, including private entities,
18 related organizations and entities whose funds are
19 locally-held, for the cost of audits, studies, and
20 investigations incurred on their behalf. Any revenues received
21 under this provision shall be deposited into the Audit Expense
22 Fund.

23 In the event that moneys on deposit in any fund are
24 unavailable, by reason of deficiency or any other reason
25 preventing their lawful transfer, the State Comptroller shall
26 order transferred and the State Treasurer shall transfer the

1 amount deficient or otherwise unavailable from the General
2 Revenue Fund for deposit into the Audit Expense Fund.

3 On or before December 1, 1992, and each December 1
4 thereafter, the Auditor General shall notify the Governor's
5 Office of Management and Budget (formerly Bureau of the Budget)
6 of the amount estimated to be necessary to pay for audits,
7 studies, and investigations in accordance with the Illinois
8 State Auditing Act during the next succeeding fiscal year for
9 each State fund for which a transfer or reimbursement is
10 anticipated.

11 Beginning with fiscal year 1994 and during each fiscal year
12 thereafter, the Auditor General may direct the State
13 Comptroller and Treasurer to transfer moneys from funds
14 authorized by the General Assembly for that fund. In the event
15 funds, including federal and State trust funds but excluding
16 the General Revenue Fund, are transferred, during fiscal year
17 1994 and during each fiscal year thereafter, in excess of the
18 amount to pay actual costs attributable to audits, studies, and
19 investigations as permitted or required by the Illinois State
20 Auditing Act or specific action of the General Assembly, the
21 Auditor General shall, on September 30, or as soon thereafter
22 as is practicable, direct the State Comptroller and Treasurer
23 to transfer the excess amount back to the fund from which it
24 was originally transferred.

25 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
26 101-10, eff. 6-5-19.)

1 Section 5-10. The Gifts and Grants to Government Act is
2 amended by adding Section 5 as follows:

3 (30 ILCS 110/5 new)

4 Sec. 5. Lieutenant Governor's Grant Fund; additional
5 purposes. In addition to any other deposits authorized by law,
6 the Lieutenant Governor's Grant Fund may accept funds from any
7 source, public or private, to be used for the purposes of such
8 funds including administrative costs of the Lieutenant
9 Governor's Office.

10 Section 5-15. The State Revenue Sharing Act is amended by
11 changing Section 12 as follows:

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

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

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

1 (b) all amounts realized from the additional personal
2 property replacement invested capital taxes imposed by
3 Section 2a.1 of the Messages Tax Act, Section 2a.1 of the
4 Gas Revenue Tax Act, Section 2a.1 of the Public Utilities
5 Revenue Act, and Section 3 of the Water Company Invested
6 Capital Tax Act, and amounts payable to the Department of
7 Revenue under the Telecommunications Infrastructure
8 Maintenance Fee Act.

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

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

1 overpayment of liability for taxes paid into the Personal
2 Property Tax Replacement Fund.

3 In addition, moneys in the Personal Property Tax
4 Replacement Fund may be used to pay any of the following: (i)
5 salary, stipends, and additional compensation as provided by
6 law for chief election clerks, county clerks, and county
7 recorders; (ii) costs associated with regional offices of
8 education and educational service centers; (iii)
9 reimbursements payable by the State Board of Elections under
10 Section 4-25, 5-35, 6-71, 13-10, 13-10a, or 13-11 of the
11 Election Code; (iv) expenses of the Illinois Educational Labor
12 Relations Board; and (v) salary, personal services, and
13 additional compensation as provided by law for court reporters
14 under the Court Reporters Act.

15 As soon as may be after June 26, 1980 (the effective date
16 of Public Act 81-1255) ~~this amendatory Act of 1980~~, the
17 Department of Revenue shall certify to the Treasurer the amount
18 of net replacement revenue paid into the General Revenue Fund
19 prior to that effective date from the additional tax imposed by
20 Section 2a.1 of the Messages Tax Act; Section 2a.1 of the Gas
21 Revenue Tax Act; Section 2a.1 of the Public Utilities Revenue
22 Act; Section 3 of the Water Company Invested Capital Tax Act;
23 amounts collected by the Department of Revenue under the
24 Telecommunications Infrastructure Maintenance Fee Act; and the
25 additional personal property tax replacement income tax
26 imposed by the Illinois Income Tax Act, as amended by Public

1 Act 81-1st Special Session-1. Net replacement revenue shall be
2 defined as the total amount paid into and remaining in the
3 General Revenue Fund as a result of those Acts minus the amount
4 outstanding and obligated from the General Revenue Fund in
5 state vouchers or warrants prior to June 26, 1980 (the
6 effective date of Public Act 81-1255) ~~this amendatory Act of~~
7 ~~1980~~ as refunds to taxpayers for overpayment of liability under
8 those Acts.

9 All interest earned by monies accumulated in the Personal
10 Property Tax Replacement Fund shall be deposited in such Fund.
11 All amounts allocated pursuant to this Section are appropriated
12 on a continuing basis.

13 Prior to December 31, 1980, as soon as may be after the end
14 of each quarter beginning with the quarter ending December 31,
15 1979, and on and after December 31, 1980, as soon as may be
16 after January 1, March 1, April 1, May 1, July 1, August 1,
17 October 1 and December 1 of each year, the Department of
18 Revenue shall allocate to each taxing district as defined in
19 Section 1-150 of the Property Tax Code, in accordance with the
20 provisions of paragraph (2) of this Section the portion of the
21 funds held in the Personal Property Tax Replacement Fund which
22 is required to be distributed, as provided in paragraph (1),
23 for each quarter. Provided, however, under no circumstances
24 shall any taxing district during each of the first two years of
25 distribution of the taxes imposed by Public Act 81-1st Special
26 Session-1 ~~this amendatory Act of 1979~~ be entitled to an annual

1 allocation which is less than the funds such taxing district
2 collected from the 1978 personal property tax. Provided further
3 that under no circumstances shall any taxing district during
4 the third year of distribution of the taxes imposed by Public
5 Act 81-1st Special Session-1 ~~this amendatory Act of 1979~~
6 receive less than 60% of the funds such taxing district
7 collected from the 1978 personal property tax. In the event
8 that the total of the allocations made as above provided for
9 all taxing districts, during either of such 3 years, exceeds
10 the amount available for distribution the allocation of each
11 taxing district shall be proportionately reduced. Except as
12 provided in Section 13 of this Act, the Department shall then
13 certify, pursuant to appropriation, such allocations to the
14 State Comptroller who shall pay over to the several taxing
15 districts the respective amounts allocated to them.

16 Any township which receives an allocation based in whole or
17 in part upon personal property taxes which it levied pursuant
18 to Section 6-507 or 6-512 of the Illinois Highway Code and
19 which was previously required to be paid over to a municipality
20 shall immediately pay over to that municipality a proportionate
21 share of the personal property replacement funds which such
22 township receives.

23 Any municipality or township, other than a municipality
24 with a population in excess of 500,000, which receives an
25 allocation based in whole or in part on personal property taxes
26 which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the

1 Illinois Local Library Act and which was previously required to
2 be paid over to a public library shall immediately pay over to
3 that library a proportionate share of the personal property tax
4 replacement funds which such municipality or township
5 receives; provided that if such a public library has converted
6 to a library organized under The Illinois Public Library
7 District Act, regardless of whether such conversion has
8 occurred on, after or before January 1, 1988, such
9 proportionate share shall be immediately paid over to the
10 library district which maintains and operates the library.
11 However, any library that has converted prior to January 1,
12 1988, and which hitherto has not received the personal property
13 tax replacement funds, shall receive such funds commencing on
14 January 1, 1988.

15 Any township which receives an allocation based in whole or
16 in part on personal property taxes which it levied pursuant to
17 Section 1c of the Public Graveyards Act and which taxes were
18 previously required to be paid over to or used for such public
19 cemetery or cemeteries shall immediately pay over to or use for
20 such public cemetery or cemeteries a proportionate share of the
21 personal property tax replacement funds which the township
22 receives.

23 Any taxing district which receives an allocation based in
24 whole or in part upon personal property taxes which it levied
25 for another governmental body or school district in Cook County
26 in 1976 or for another governmental body or school district in

1 the remainder of the State in 1977 shall immediately pay over
2 to that governmental body or school district the amount of
3 personal property replacement funds which such governmental
4 body or school district would receive directly under the
5 provisions of paragraph (2) of this Section, had it levied its
6 own taxes.

7 (1) The portion of the Personal Property Tax
8 Replacement Fund required to be distributed as of the time
9 allocation is required to be made shall be the amount
10 available in such Fund as of the time allocation is
11 required to be made.

12 The amount available for distribution shall be the
13 total amount in the fund at such time minus the necessary
14 administrative and other authorized expenses as limited by
15 the appropriation and the amount determined by: (a) \$2.8
16 million for fiscal year 1981; (b) for fiscal year 1982,
17 .54% of the funds distributed from the fund during the
18 preceding fiscal year; (c) for fiscal year 1983 through
19 fiscal year 1988, .54% of the funds distributed from the
20 fund during the preceding fiscal year less .02% of such
21 fund for fiscal year 1983 and less .02% of such funds for
22 each fiscal year thereafter; (d) for fiscal year 1989
23 through fiscal year 2011 no more than 105% of the actual
24 administrative expenses of the prior fiscal year; (e) for
25 fiscal year 2012 and beyond, a sufficient amount to pay (i)
26 stipends, additional compensation, salary reimbursements,

1 and other amounts directed to be paid out of this Fund for
2 local officials as authorized or required by statute and
3 (ii) the ordinary and contingent expenses of the Property
4 Tax Appeal Board and the expenses of the Department of
5 Revenue incurred in administering the collection and
6 distribution of moneys paid into the Fund; (f) for fiscal
7 years 2012 and 2013 only, a sufficient amount to pay
8 stipends, additional compensation, salary reimbursements,
9 and other amounts directed to be paid out of this Fund for
10 regional offices and officials as authorized or required by
11 statute; or (g) for fiscal years 2018 through 2021 ~~2020~~
12 only, a sufficient amount to pay amounts directed to be
13 paid out of this Fund for public community college base
14 operating grants and local health protection grants to
15 certified local health departments as authorized or
16 required by appropriation or statute. Such portion of the
17 fund shall be determined after the transfer into the
18 General Revenue Fund due to refunds, if any, paid from the
19 General Revenue Fund during the preceding quarter. If at
20 any time, for any reason, there is insufficient amount in
21 the Personal Property Tax Replacement Fund for payments for
22 regional offices and officials or local officials or
23 payment of costs of administration or for transfers due to
24 refunds at the end of any particular month, the amount of
25 such insufficiency shall be carried over for the purposes
26 of payments for regional offices and officials, local

1 officials, transfers into the General Revenue Fund, and
2 costs of administration to the following month or months.
3 Net replacement revenue held, and defined above, shall be
4 transferred by the Treasurer and Comptroller to the
5 Personal Property Tax Replacement Fund within 10 days of
6 such certification.

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

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

22 The Personal Property Replacement Ratio of each Cook County
23 taxing district shall be the ratio which the Tax Base of that
24 taxing district bears to the Cook County Tax Base. The Tax Base
25 of each Cook County taxing district is the personal property
26 tax collections for that taxing district for the 1976 tax year.

1 The Cook County Tax Base is the personal property tax
2 collections for all taxing districts in Cook County for the
3 1976 tax year. The Department of Revenue shall have authority
4 to review for accuracy and completeness the personal property
5 tax collections for each taxing district within Cook County for
6 the 1976 tax year.

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

21 Taxing districts located both in Cook County and in one or
22 more other counties shall receive both a Cook County allocation
23 and a Downstate allocation determined in the same way as all
24 other taxing districts.

25 If any taxing district in existence on July 1, 1979 ceases
26 to exist, or discontinues its operations, its Tax Base shall

1 thereafter be deemed to be zero. If the powers, duties and
2 obligations of the discontinued taxing district are assumed by
3 another taxing district, the Tax Base of the discontinued
4 taxing district shall be added to the Tax Base of the taxing
5 district assuming such powers, duties and obligations.

6 If two or more taxing districts in existence on July 1,
7 1979, or a successor or successors thereto shall consolidate
8 into one taxing district, the Tax Base of such consolidated
9 taxing district shall be the sum of the Tax Bases of each of
10 the taxing districts which have consolidated.

11 If a single taxing district in existence on July 1, 1979,
12 or a successor or successors thereto shall be divided into two
13 or more separate taxing districts, the tax base of the taxing
14 district so divided shall be allocated to each of the resulting
15 taxing districts in proportion to the then current equalized
16 assessed value of each resulting taxing district.

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

1 If a community college district is created after July 1,
2 1979, beginning on January 1, 1996 (the effective date of
3 Public Act 89-327) ~~this amendatory Act of 1995~~, its Tax Base
4 shall be 3.5% of the sum of the personal property tax collected
5 for the 1977 tax year within the territorial jurisdiction of
6 the district.

7 The amounts allocated and paid to taxing districts pursuant
8 to the provisions of Public Act 81-1st Special Session-1 ~~this~~
9 ~~amendatory Act of 1979~~ shall be deemed to be substitute
10 revenues for the revenues derived from taxes imposed on
11 personal property pursuant to the provisions of the "Revenue
12 Act of 1939" or "An Act for the assessment and taxation of
13 private car line companies", approved July 22, 1943, as
14 amended, or Section 414 of the Illinois Insurance Code, prior
15 to the abolition of such taxes and shall be used for the same
16 purposes as the revenues derived from ad valorem taxes on real
17 estate.

18 Monies received by any taxing districts from the Personal
19 Property Tax Replacement Fund shall be first applied toward
20 payment of the proportionate amount of debt service which was
21 previously levied and collected from extensions against
22 personal property on bonds outstanding as of December 31, 1978
23 and next applied toward payment of the proportionate share of
24 the pension or retirement obligations of the taxing district
25 which were previously levied and collected from extensions
26 against personal property. For each such outstanding bond

1 issue, the County Clerk shall determine the percentage of the
2 debt service which was collected from extensions against real
3 estate in the taxing district for 1978 taxes payable in 1979,
4 as related to the total amount of such levies and collections
5 from extensions against both real and personal property. For
6 1979 and subsequent years' taxes, the County Clerk shall levy
7 and extend taxes against the real estate of each taxing
8 district which will yield the said percentage or percentages of
9 the debt service on such outstanding bonds. The balance of the
10 amount necessary to fully pay such debt service shall
11 constitute a first and prior lien upon the monies received by
12 each such taxing district through the Personal Property Tax
13 Replacement Fund and shall be first applied or set aside for
14 such purpose. In counties having fewer than 3,000,000
15 inhabitants, the amendments to this paragraph as made by Public
16 Act 81-1255 ~~this amendatory Act of 1980~~ shall be first
17 applicable to 1980 taxes to be collected in 1981.

18 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
19 101-10, eff. 6-5-19.)

20 Section 5-20. The Agricultural Fair Act is amended by
21 changing Section 16 as follows:

22 (30 ILCS 120/16) (from Ch. 85, par. 666)

23 Sec. 16. Agricultural education. Agricultural Education
24 Section Fairs, which shall not be located in more than 25

1 sections, shall be organized and conducted under the
2 supervision of the Department. The Department shall designate
3 the sections of the State for Agricultural Education Fairs.
4 These fairs shall participate in an appropriation at a rate
5 designated by the Bureau that is in compliance with the current
6 year's appropriation for each section holding an Agricultural
7 Education Section Fair or Fairs during the current year.

8 Such monies are to be paid as premiums awarded to
9 agricultural education students exhibiting livestock or
10 agricultural products at the fair or fairs in the section in
11 which the student resides. No premium shall be duplicated for
12 any particular exhibition of livestock or agricultural
13 products in the fair or fairs held in any one section.

14 Within 30 days after the close of the fair, a section fair
15 manager as designated by the Department shall certify to the
16 Department under oath on forms furnished by the Department a
17 detailed report of premium awards showing all premiums awarded
18 to agricultural education students at that fair. Warrants shall
19 be issued by the State Comptroller payable to the agricultural
20 education teacher or teachers on vouchers certified by the
21 Department.

22 If after all approved claims are paid there remains any
23 amount of the appropriation, the remaining portion shall be
24 distributed equally among the participating agricultural
25 education section fairs to be expended for the purposes set
26 forth in this Section. A fiscal accounting of the expenditure

1 of funds distributed under this paragraph shall be filed with
2 the Department by each participating fair not later than one
3 year after the date of its receipt of such funds.

4 For State fiscal year 2020 only, any section unable to hold
5 an Agricultural Education Section Fair or Fairs shall receive
6 all funds appropriated, at the rate designated by the Bureau of
7 County Fairs, for the purpose of issuing premiums awarded to
8 agricultural education students. Warrants shall be issued by
9 the State Comptroller payable to the agricultural education
10 teacher or teachers on vouchers certified by the Department.

11 (Source: P.A. 94-261, eff. 1-1-06.)

12 Section 5-25. The Public Use Trust Act is amended by
13 changing Section 2 as follows:

14 (30 ILCS 160/2) (from Ch. 127, par. 4002)

15 Sec. 2. (a) The Department of Agriculture, ~~and~~ the
16 Department of Natural Resources, and the Abraham Lincoln
17 Presidential Library and Museum have the power to enter into a
18 trust agreement with a person or group of persons under which
19 the State agency may receive or collect money or other property
20 from the person or group of persons and may expend such money
21 or property solely for a public purpose within the powers and
22 duties of that State agency and stated in the trust agreement.
23 The State agency shall be the trustee under any such trust
24 agreement.

1 (b) Money or property received under a trust agreement
2 shall not be deposited in the State treasury and is not subject
3 to appropriation by the General Assembly, but shall be held and
4 invested by the trustee separate and apart from the State
5 treasury. The trustee shall invest money or property received
6 under a trust agreement as provided for trustees under the
7 Trusts and Trustees Act or as otherwise provided in the trust
8 agreement.

9 (c) The trustee shall maintain detailed records of all
10 receipts and disbursements in the same manner as required for
11 trustees under the Trusts and Trustees Act. The trustee shall
12 provide an annual accounting of all receipts, disbursements,
13 and inventory to all donors to the trust and the Auditor
14 General. The annual accounting shall be made available to any
15 member of the public upon request.

16 (Source: P.A. 100-695, eff. 8-3-18.).

17 Section 5-30. The Illinois Coal Technology Development
18 Assistance Act is amended by changing Section 3 as follows:

19 (30 ILCS 730/3) (from Ch. 96 1/2, par. 8203)

20 Sec. 3. Transfers to Coal Technology Development
21 Assistance Fund.

22 (a) As soon as may be practicable after the first day of
23 each month, the Department of Revenue shall certify to the
24 Treasurer an amount equal to 1/64 of the revenue realized from

1 the tax imposed by the Electricity Excise Tax Law, Section 2 of
2 the Public Utilities Revenue Act, Section 2 of the Messages Tax
3 Act, and Section 2 of the Gas Revenue Tax Act, during the
4 preceding month. Upon receipt of the certification, the
5 Treasurer shall transfer the amount shown on such certification
6 from the General Revenue Fund to the Coal Technology
7 Development Assistance Fund, which is hereby created as a
8 special fund in the State treasury, except that no transfer
9 shall be made in any month in which the Fund has reached the
10 following balance:

11 (1) (Blank).

12 (2) (Blank).

13 (3) (Blank).

14 (4) (Blank).

15 (5) (Blank).

16 (6) Except as otherwise provided in subsection (b),
17 during fiscal year 2006 and each fiscal year thereafter, an
18 amount equal to the sum of \$10,000,000 plus additional
19 moneys deposited into the Coal Technology Development
20 Assistance Fund from the Renewable Energy Resources and
21 Coal Technology Development Assistance Charge under
22 Section 6.5 of the Renewable Energy, Energy Efficiency, and
23 Coal Resources Development Law of 1997.

24 (b) During fiscal years 2019 through 2021 ~~and 2020~~ only,
25 the Treasurer shall make no transfers from the General Revenue
26 Fund to the Coal Technology Development Assistance Fund.

1 (Source: P.A. 100-587, eff. 6-4-18; 101-10, eff. 6-5-19.)

2 Section 5-35. The Downstate Public Transportation Act is
3 amended by changing Section 2-3 as follows:

4 (30 ILCS 740/2-3) (from Ch. 111 2/3, par. 663)

5 Sec. 2-3. (a) As soon as possible after the first day of
6 each month, beginning July 1, 1984, upon certification of the
7 Department of Revenue, the Comptroller shall order
8 transferred, and the Treasurer shall transfer, from the General
9 Revenue Fund to a special fund in the State Treasury which is
10 hereby created, to be known as the Downstate Public
11 Transportation Fund, an amount equal to 2/32 (beginning July 1,
12 2005, 3/32) of the net revenue realized from the Retailers'
13 Occupation Tax Act, the Service Occupation Tax Act, the Use Tax
14 Act, and the Service Use Tax Act from persons incurring
15 municipal or county retailers' or service occupation tax
16 liability for the benefit of any municipality or county located
17 wholly within the boundaries of each participant, other than
18 any Metro-East Transit District participant certified pursuant
19 to subsection (c) of this Section during the preceding month,
20 except that the Department shall pay into the Downstate Public
21 Transportation Fund 2/32 (beginning July 1, 2005, 3/32) of 80%
22 of the net revenue realized under the State tax Acts named
23 above within any municipality or county located wholly within
24 the boundaries of each participant, other than any Metro-East

1 participant, for tax periods beginning on or after January 1,
2 1990. Net revenue realized for a month shall be the revenue
3 collected by the State pursuant to such Acts during the
4 previous month from persons incurring municipal or county
5 retailers' or service occupation tax liability for the benefit
6 of any municipality or county located wholly within the
7 boundaries of a participant, less the amount paid out during
8 that same month as refunds or credit memoranda to taxpayers for
9 overpayment of liability under such Acts for the benefit of any
10 municipality or county located wholly within the boundaries of
11 a participant.

12 Notwithstanding any provision of law to the contrary,
13 beginning on July 6, 2017 (the effective date of Public Act
14 100-23), those amounts required under this subsection (a) to be
15 transferred by the Treasurer into the Downstate Public
16 Transportation Fund from the General Revenue Fund shall be
17 directly deposited into the Downstate Public Transportation
18 Fund as the revenues are realized from the taxes indicated.

19 (b) As soon as possible after the first day of each month,
20 beginning July 1, 1989, upon certification of the Department of
21 Revenue, the Comptroller shall order transferred, and the
22 Treasurer shall transfer, from the General Revenue Fund to a
23 special fund in the State Treasury which is hereby created, to
24 be known as the Metro-East Public Transportation Fund, an
25 amount equal to $2/32$ of the net revenue realized, as above,
26 from within the boundaries of Madison, Monroe, and St. Clair

1 Counties, except that the Department shall pay into the
2 Metro-East Public Transportation Fund 2/32 of 80% of the net
3 revenue realized under the State tax Acts specified in
4 subsection (a) of this Section within the boundaries of
5 Madison, Monroe and St. Clair Counties for tax periods
6 beginning on or after January 1, 1990. A local match equivalent
7 to an amount which could be raised by a tax levy at the rate of
8 .05% on the assessed value of property within the boundaries of
9 Madison County is required annually to cause a total of 2/32 of
10 the net revenue to be deposited in the Metro-East Public
11 Transportation Fund. Failure to raise the required local match
12 annually shall result in only 1/32 being deposited into the
13 Metro-East Public Transportation Fund after July 1, 1989, or
14 1/32 of 80% of the net revenue realized for tax periods
15 beginning on or after January 1, 1990.

16 (b-5) As soon as possible after the first day of each
17 month, beginning July 1, 2005, upon certification of the
18 Department of Revenue, the Comptroller shall order
19 transferred, and the Treasurer shall transfer, from the General
20 Revenue Fund to the Downstate Public Transportation Fund, an
21 amount equal to 3/32 of 80% of the net revenue realized from
22 within the boundaries of Monroe and St. Clair Counties under
23 the State Tax Acts specified in subsection (a) of this Section
24 and provided further that, beginning July 1, 2005, the
25 provisions of subsection (b) shall no longer apply with respect
26 to such tax receipts from Monroe and St. Clair Counties.

1 Notwithstanding any provision of law to the contrary,
2 beginning on July 6, 2017 (the effective date of Public Act
3 100-23), those amounts required under this subsection (b-5) to
4 be transferred by the Treasurer into the Downstate Public
5 Transportation Fund from the General Revenue Fund shall be
6 directly deposited into the Downstate Public Transportation
7 Fund as the revenues are realized from the taxes indicated.

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

19 Notwithstanding any provision of law to the contrary,
20 beginning on July 6, 2017 (the effective date of Public Act
21 100-23), those amounts required under this subsection (b-6) to
22 be transferred by the Treasurer into the Downstate Public
23 Transportation Fund from the General Revenue Fund shall be
24 directly deposited into the Downstate Public Transportation
25 Fund as the revenues are realized from the taxes indicated.

26 (b-7) Beginning July 1, 2018, notwithstanding the other

1 provisions of this Section, instead of the Comptroller making
2 monthly transfers from the General Revenue Fund to the
3 Downstate Public Transportation Fund, the Department of
4 Revenue shall deposit the designated fraction of the net
5 revenue realized from collections under the Retailers'
6 Occupation Tax Act, the Service Occupation Tax Act, the Use Tax
7 Act, and the Service Use Tax Act directly into the Downstate
8 Public Transportation Fund.

9 (c) The Department shall certify to the Department of
10 Revenue the eligible participants under this Article and the
11 territorial boundaries of such participants for the purposes of
12 the Department of Revenue in subsections (a) and (b) of this
13 Section.

14 (d) For the purposes of this Article, beginning in fiscal
15 year 2009 the General Assembly shall appropriate an amount from
16 the Downstate Public Transportation Fund equal to the sum total
17 of funds projected to be paid to the participants pursuant to
18 Section 2-7. If the General Assembly fails to make
19 appropriations sufficient to cover the amounts projected to be
20 paid pursuant to Section 2-7, this Act shall constitute an
21 irrevocable and continuing appropriation from the Downstate
22 Public Transportation Fund of all amounts necessary for those
23 purposes.

24 (e) (Blank).

25 (f) (Blank).

26 (g) (Blank).

1 (h) For State fiscal year 2020 only, notwithstanding any
2 provision of law to the contrary, the total amount of revenue
3 and deposits under this Section attributable to revenues
4 realized during State fiscal year 2020 shall be reduced by 5%.

5 (i) For State fiscal year 2021 only, notwithstanding any
6 provision of law to the contrary, the total amount of revenue
7 and deposits under this Section attributable to revenues
8 realized during State fiscal year 2021 shall be reduced by 5%.

9 (Source: P.A. 100-23, eff. 7-6-17; 100-363, eff. 7-1-18;
10 100-587, eff. 6-4-18; 100-863, eff. 8-14-18; 101-10, eff.
11 6-5-19.)

12 Section 5-40. The Public Library Construction Act is
13 amended by changing Section 15-10 as follows:

14 (30 ILCS 767/15-10)

15 Sec. 15-10. Grant awards. The Secretary of State is
16 authorized to make grants to public libraries for public
17 library construction projects with funds appropriated for that
18 purpose from the Build Illinois Bond Fund or the Capital
19 Development Fund.

20 (Source: P.A. 96-37, eff. 7-13-09.)

21 ARTICLE 10. REVENUES

22 Section 10-5. The Illinois Income Tax Act is amended by

1 changing Section 901 as follows:

2 (35 ILCS 5/901)

3 (Text of Section before amendment by P.A. 101-8)

4 Sec. 901. Collection authority.

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

23 (b) Local Government Distributive Fund. Beginning August
24 1, 2017, the Treasurer shall transfer each month from the
25 General Revenue Fund to the Local Government Distributive Fund

1 an amount equal to the sum of (i) 6.06% (10% of the ratio of the
2 3% individual income tax rate prior to 2011 to the 4.95%
3 individual income tax rate after July 1, 2017) of the net
4 revenue realized from the tax imposed by subsections (a) and
5 (b) of Section 201 of this Act upon individuals, trusts, and
6 estates during the preceding month and (ii) 6.85% (10% of the
7 ratio of the 4.8% corporate income tax rate prior to 2011 to
8 the 7% corporate income tax rate after July 1, 2017) of the net
9 revenue realized from the tax imposed by subsections (a) and
10 (b) of Section 201 of this Act upon corporations during the
11 preceding month. Net revenue realized for a month shall be
12 defined as the revenue from the tax imposed by subsections (a)
13 and (b) of Section 201 of this Act which is deposited in the
14 General Revenue Fund, the Education Assistance Fund, the Income
15 Tax Surcharge Local Government Distributive Fund, the Fund for
16 the Advancement of Education, and the Commitment to Human
17 Services Fund during the month minus the amount paid out of the
18 General Revenue Fund in State warrants during that same month
19 as refunds to taxpayers for overpayment of liability under the
20 tax imposed by subsections (a) and (b) of Section 201 of this
21 Act.

22 Notwithstanding any provision of law to the contrary,
23 beginning on July 6, 2017 (the effective date of Public Act
24 100-23), those amounts required under this subsection (b) to be
25 transferred by the Treasurer into the Local Government
26 Distributive Fund from the General Revenue Fund shall be

1 directly deposited into the Local Government Distributive Fund
2 as the revenue is realized from the tax imposed by subsections
3 (a) and (b) of Section 201 of this Act.

4 For State fiscal year 2020 only, notwithstanding any
5 provision of law to the contrary, the total amount of revenue
6 and deposits under this Section attributable to revenues
7 realized during State fiscal year 2020 shall be reduced by 5%.

8 (c) Deposits Into Income Tax Refund Fund.

9 (1) Beginning on January 1, 1989 and thereafter, the
10 Department shall deposit a percentage of the amounts
11 collected pursuant to subsections (a) and (b)(1), (2), and
12 (3) of Section 201 of this Act into a fund in the State
13 treasury known as the Income Tax Refund Fund. Beginning
14 with State fiscal year 1990 and for each fiscal year
15 thereafter, the percentage deposited into the Income Tax
16 Refund Fund during a fiscal year shall be the Annual
17 Percentage. For fiscal year 2011, the Annual Percentage
18 shall be 8.75%. For fiscal year 2012, the Annual Percentage
19 shall be 8.75%. For fiscal year 2013, the Annual Percentage
20 shall be 9.75%. For fiscal year 2014, the Annual Percentage
21 shall be 9.5%. For fiscal year 2015, the Annual Percentage
22 shall be 10%. For fiscal year 2018, the Annual Percentage
23 shall be 9.8%. For fiscal year 2019, the Annual Percentage
24 shall be 9.7%. For fiscal year 2020, the Annual Percentage
25 shall be 9.5%. For fiscal year 2021, the Annual Percentage
26 shall be 9%. For all other fiscal years, the Annual

1 Percentage shall be calculated as a fraction, the numerator
2 of which shall be the amount of refunds approved for
3 payment by the Department during the preceding fiscal year
4 as a result of overpayment of tax liability under
5 subsections (a) and (b) (1), (2), and (3) of Section 201 of
6 this Act plus the amount of such refunds remaining approved
7 but unpaid at the end of the preceding fiscal year, minus
8 the amounts transferred into the Income Tax Refund Fund
9 from the Tobacco Settlement Recovery Fund, and the
10 denominator of which shall be the amounts which will be
11 collected pursuant to subsections (a) and (b) (1), (2), and
12 (3) of Section 201 of this Act during the preceding fiscal
13 year; except that in State fiscal year 2002, the Annual
14 Percentage shall in no event exceed 7.6%. The Director of
15 Revenue shall certify the Annual Percentage to the
16 Comptroller on the last business day of the fiscal year
17 immediately preceding the fiscal year for which it is to be
18 effective.

19 (2) Beginning on January 1, 1989 and thereafter, the
20 Department shall deposit a percentage of the amounts
21 collected pursuant to subsections (a) and (b) (6), (7), and
22 (8), (c) and (d) of Section 201 of this Act into a fund in
23 the State treasury known as the Income Tax Refund Fund.
24 Beginning with State fiscal year 1990 and for each fiscal
25 year thereafter, the percentage deposited into the Income
26 Tax Refund Fund during a fiscal year shall be the Annual

1 Percentage. For fiscal year 2011, the Annual Percentage
2 shall be 17.5%. For fiscal year 2012, the Annual Percentage
3 shall be 17.5%. For fiscal year 2013, the Annual Percentage
4 shall be 14%. For fiscal year 2014, the Annual Percentage
5 shall be 13.4%. For fiscal year 2015, the Annual Percentage
6 shall be 14%. For fiscal year 2018, the Annual Percentage
7 shall be 17.5%. For fiscal year 2019, the Annual Percentage
8 shall be 15.5%. For fiscal year 2020, the Annual Percentage
9 shall be 14.25%. For fiscal year 2021, the Annual
10 Percentage shall be 14%. For all other fiscal years, the
11 Annual Percentage shall be calculated as a fraction, the
12 numerator of which shall be the amount of refunds approved
13 for payment by the Department during the preceding fiscal
14 year as a result of overpayment of tax liability under
15 subsections (a) and (b) (6), (7), and (8), (c) and (d) of
16 Section 201 of this Act plus the amount of such refunds
17 remaining approved but unpaid at the end of the preceding
18 fiscal year, and the denominator of which shall be the
19 amounts which will be collected pursuant to subsections (a)
20 and (b) (6), (7), and (8), (c) and (d) of Section 201 of
21 this Act during the preceding fiscal year; except that in
22 State fiscal year 2002, the Annual Percentage shall in no
23 event exceed 23%. The Director of Revenue shall certify the
24 Annual Percentage to the Comptroller on the last business
25 day of the fiscal year immediately preceding the fiscal
26 year for which it is to be effective.

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

6 (d) Expenditures from Income Tax Refund Fund.

7 (1) Beginning January 1, 1989, money in the Income Tax
8 Refund Fund shall be expended exclusively for the purpose
9 of paying refunds resulting from overpayment of tax
10 liability under Section 201 of this Act and for making
11 transfers pursuant to this subsection (d).

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

19 (3) As soon as possible after the end of each fiscal
20 year, the Director shall order transferred and the State
21 Treasurer and State Comptroller shall transfer from the
22 Income Tax Refund Fund to the Personal Property Tax
23 Replacement Fund an amount, certified by the Director to
24 the Comptroller, equal to the excess of the amount
25 collected pursuant to subsections (c) and (d) of Section
26 201 of this Act deposited into the Income Tax Refund Fund

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

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

17 (4.5) As soon as possible after the end of fiscal year
18 1999 and of each fiscal year thereafter, the Director shall
19 order transferred and the State Treasurer and State
20 Comptroller shall transfer from the Income Tax Refund Fund
21 to the General Revenue Fund any surplus remaining in the
22 Income Tax Refund Fund as of the end of such fiscal year;
23 excluding for fiscal years 2000, 2001, and 2002 amounts
24 attributable to transfers under item (3) of subsection (c)
25 less refunds resulting from the earned income tax credit.

26 (5) This Act shall constitute an irrevocable and

1 continuing appropriation from the Income Tax Refund Fund
2 for the purpose of paying refunds upon the order of the
3 Director in accordance with the provisions of this Section.

4 (e) Deposits into the Education Assistance Fund and the
5 Income Tax Surcharge Local Government Distributive Fund. On
6 July 1, 1991, and thereafter, of the amounts collected pursuant
7 to subsections (a) and (b) of Section 201 of this Act, minus
8 deposits into the Income Tax Refund Fund, the Department shall
9 deposit 7.3% into the Education Assistance Fund in the State
10 Treasury. Beginning July 1, 1991, and continuing through
11 January 31, 1993, of the amounts collected pursuant to
12 subsections (a) and (b) of Section 201 of the Illinois Income
13 Tax Act, minus deposits into the Income Tax Refund Fund, the
14 Department shall deposit 3.0% into the Income Tax Surcharge
15 Local Government Distributive Fund in the State Treasury.
16 Beginning February 1, 1993 and continuing through June 30,
17 1993, of the amounts collected pursuant to subsections (a) and
18 (b) of Section 201 of the Illinois Income Tax Act, minus
19 deposits into the Income Tax Refund Fund, the Department shall
20 deposit 4.4% into the Income Tax Surcharge Local Government
21 Distributive Fund in the State Treasury. Beginning July 1,
22 1993, and continuing through June 30, 1994, of the amounts
23 collected under subsections (a) and (b) of Section 201 of this
24 Act, minus deposits into the Income Tax Refund Fund, the
25 Department shall deposit 1.475% into the Income Tax Surcharge
26 Local Government Distributive Fund in the State Treasury.

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

8 (1) beginning February 1, 2015, and prior to February
9 1, 2025, 1/30; and

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

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

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

21 (1) beginning February 1, 2015, and prior to February
22 1, 2025, 1/30; and

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

24 If the rate of tax imposed by subsection (a) and (b) of
25 Section 201 is reduced pursuant to Section 201.5 of this Act,
26 the Department shall not make the deposits required by this

1 subsection (g) on or after the effective date of the reduction.

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

14 (Source: P.A. 100-22, eff. 7-6-17; 100-23, eff. 7-6-17;
15 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.
16 8-14-18; 100-1171, eff. 1-4-19; 101-10, eff. 6-5-19; 101-81,
17 eff. 7-12-19.)

18 (Text of Section after amendment by P.A. 101-8)

19 Sec. 901. Collection authority.

20 (a) In general. The Department shall collect the taxes
21 imposed by this Act. The Department shall collect certified
22 past due child support amounts under Section 2505-650 of the
23 Department of Revenue Law of the Civil Administrative Code of
24 Illinois. Except as provided in subsections (b), (c), (e), (f),
25 (g), and (h) of this Section, money collected pursuant to

1 subsections (a) and (b) of Section 201 of this Act shall be
2 paid into the General Revenue Fund in the State treasury; money
3 collected pursuant to subsections (c) and (d) of Section 201 of
4 this Act shall be paid into the Personal Property Tax
5 Replacement Fund, a special fund in the State Treasury; and
6 money collected under Section 2505-650 of the Department of
7 Revenue Law of the Civil Administrative Code of Illinois shall
8 be paid into the Child Support Enforcement Trust Fund, a
9 special fund outside the State Treasury, or to the State
10 Disbursement Unit established under Section 10-26 of the
11 Illinois Public Aid Code, as directed by the Department of
12 Healthcare and Family Services.

13 (b) Local Government Distributive Fund. Beginning August
14 1, 2017 and continuing through January 31, 2021, the Treasurer
15 shall transfer each month from the General Revenue Fund to the
16 Local Government Distributive Fund an amount equal to the sum
17 of (i) 6.06% (10% of the ratio of the 3% individual income tax
18 rate prior to 2011 to the 4.95% individual income tax rate
19 after July 1, 2017) of the net revenue realized from the tax
20 imposed by subsections (a) and (b) of Section 201 of this Act
21 upon individuals, trusts, and estates during the preceding
22 month and (ii) 6.85% (10% of the ratio of the 4.8% corporate
23 income tax rate prior to 2011 to the 7% corporate income tax
24 rate after July 1, 2017) of the net revenue realized from the
25 tax imposed by subsections (a) and (b) of Section 201 of this
26 Act upon corporations during the preceding month. Beginning

1 February 1, 2021, the Treasurer shall transfer each month from
2 the General Revenue Fund to the Local Government Distributive
3 Fund an amount equal to the sum of (i) 5.32% of the net revenue
4 realized from the tax imposed by subsections (a) and (b) of
5 Section 201 of this Act upon individuals, trusts, and estates
6 during the preceding month and (ii) 6.16% of the net revenue
7 realized from the tax imposed by subsections (a) and (b) of
8 Section 201 of this Act upon corporations during the preceding
9 month. Net revenue realized for a month shall be defined as the
10 revenue from the tax imposed by subsections (a) and (b) of
11 Section 201 of this Act which is deposited in the General
12 Revenue Fund, the Education Assistance Fund, the Income Tax
13 Surcharge Local Government Distributive Fund, the Fund for the
14 Advancement of Education, and the Commitment to Human Services
15 Fund during the month minus the amount paid out of the General
16 Revenue Fund in State warrants during that same month as
17 refunds to taxpayers for overpayment of liability under the tax
18 imposed by subsections (a) and (b) of Section 201 of this Act.

19 Notwithstanding any provision of law to the contrary,
20 beginning on July 6, 2017 (the effective date of Public Act
21 100-23), those amounts required under this subsection (b) to be
22 transferred by the Treasurer into the Local Government
23 Distributive Fund from the General Revenue Fund shall be
24 directly deposited into the Local Government Distributive Fund
25 as the revenue is realized from the tax imposed by subsections
26 (a) and (b) of Section 201 of this Act.

1 For State fiscal year 2020 only, notwithstanding any
2 provision of law to the contrary, the total amount of revenue
3 and deposits under this Section attributable to revenues
4 realized during State fiscal year 2020 shall be reduced by 5%.

5 (c) Deposits Into Income Tax Refund Fund.

6 (1) Beginning on January 1, 1989 and thereafter, the
7 Department shall deposit a percentage of the amounts
8 collected pursuant to subsections (a) and (b) (1), (2), and
9 (3) of Section 201 of this Act into a fund in the State
10 treasury known as the Income Tax Refund Fund. Beginning
11 with State fiscal year 1990 and for each fiscal year
12 thereafter, the percentage deposited into the Income Tax
13 Refund Fund during a fiscal year shall be the Annual
14 Percentage. For fiscal year 2011, the Annual Percentage
15 shall be 8.75%. For fiscal year 2012, the Annual Percentage
16 shall be 8.75%. For fiscal year 2013, the Annual Percentage
17 shall be 9.75%. For fiscal year 2014, the Annual Percentage
18 shall be 9.5%. For fiscal year 2015, the Annual Percentage
19 shall be 10%. For fiscal year 2018, the Annual Percentage
20 shall be 9.8%. For fiscal year 2019, the Annual Percentage
21 shall be 9.7%. For fiscal year 2020, the Annual Percentage
22 shall be 9.5%. For fiscal year 2021, the Annual Percentage
23 shall be 9%. For all other fiscal years, the Annual
24 Percentage shall be calculated as a fraction, the numerator
25 of which shall be the amount of refunds approved for
26 payment by the Department during the preceding fiscal year

1 as a result of overpayment of tax liability under
2 subsections (a) and (b) (1), (2), and (3) of Section 201 of
3 this Act plus the amount of such refunds remaining approved
4 but unpaid at the end of the preceding fiscal year, minus
5 the amounts transferred into the Income Tax Refund Fund
6 from the Tobacco Settlement Recovery Fund, and the
7 denominator of which shall be the amounts which will be
8 collected pursuant to subsections (a) and (b) (1), (2), and
9 (3) of Section 201 of this Act during the preceding fiscal
10 year; except that in State fiscal year 2002, the Annual
11 Percentage shall in no event exceed 7.6%. The Director of
12 Revenue shall certify the Annual Percentage to the
13 Comptroller on the last business day of the fiscal year
14 immediately preceding the fiscal year for which it is to be
15 effective.

16 (2) Beginning on January 1, 1989 and thereafter, the
17 Department shall deposit a percentage of the amounts
18 collected pursuant to subsections (a) and (b) (6), (7), and
19 (8), (c) and (d) of Section 201 of this Act into a fund in
20 the State treasury known as the Income Tax Refund Fund.
21 Beginning with State fiscal year 1990 and for each fiscal
22 year thereafter, the percentage deposited into the Income
23 Tax Refund Fund during a fiscal year shall be the Annual
24 Percentage. For fiscal year 2011, the Annual Percentage
25 shall be 17.5%. For fiscal year 2012, the Annual Percentage
26 shall be 17.5%. For fiscal year 2013, the Annual Percentage

1 shall be 14%. For fiscal year 2014, the Annual Percentage
2 shall be 13.4%. For fiscal year 2015, the Annual Percentage
3 shall be 14%. For fiscal year 2018, the Annual Percentage
4 shall be 17.5%. For fiscal year 2019, the Annual Percentage
5 shall be 15.5%. For fiscal year 2020, the Annual Percentage
6 shall be 14.25%. For fiscal year 2021, the Annual
7 Percentage shall be 14%. For all other fiscal years, the
8 Annual Percentage shall be calculated as a fraction, the
9 numerator of which shall be the amount of refunds approved
10 for payment by the Department during the preceding fiscal
11 year as a result of overpayment of tax liability under
12 subsections (a) and (b) (6), (7), and (8), (c) and (d) of
13 Section 201 of this Act plus the amount of such refunds
14 remaining approved but unpaid at the end of the preceding
15 fiscal year, and the denominator of which shall be the
16 amounts which will be collected pursuant to subsections (a)
17 and (b) (6), (7), and (8), (c) and (d) of Section 201 of
18 this Act during the preceding fiscal year; except that in
19 State fiscal year 2002, the Annual Percentage shall in no
20 event exceed 23%. The Director of Revenue shall certify the
21 Annual Percentage to the Comptroller on the last business
22 day of the fiscal year immediately preceding the fiscal
23 year for which it is to be effective.

24 (3) The Comptroller shall order transferred and the
25 Treasurer shall transfer from the Tobacco Settlement
26 Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000

1 in January, 2001, (ii) \$35,000,000 in January, 2002, and
2 (iii) \$35,000,000 in January, 2003.

3 (d) Expenditures from Income Tax Refund Fund.

4 (1) Beginning January 1, 1989, money in the Income Tax
5 Refund Fund shall be expended exclusively for the purpose
6 of paying refunds resulting from overpayment of tax
7 liability under Section 201 of this Act and for making
8 transfers pursuant to this subsection (d).

9 (2) The Director shall order payment of refunds
10 resulting from overpayment of tax liability under Section
11 201 of this Act from the Income Tax Refund Fund only to the
12 extent that amounts collected pursuant to Section 201 of
13 this Act and transfers pursuant to this subsection (d) and
14 item (3) of subsection (c) have been deposited and retained
15 in the Fund.

16 (3) As soon as possible after the end of each fiscal
17 year, the Director shall order transferred and the State
18 Treasurer and State Comptroller shall transfer from the
19 Income Tax Refund Fund to the Personal Property Tax
20 Replacement Fund an amount, certified by the Director to
21 the Comptroller, equal to the excess of the amount
22 collected pursuant to subsections (c) and (d) of Section
23 201 of this Act deposited into the Income Tax Refund Fund
24 during the fiscal year over the amount of refunds resulting
25 from overpayment of tax liability under subsections (c) and
26 (d) of Section 201 of this Act paid from the Income Tax

1 Refund Fund during the fiscal year.

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

14 (4.5) As soon as possible after the end of fiscal year
15 1999 and of each fiscal year thereafter, the Director shall
16 order transferred and the State Treasurer and State
17 Comptroller shall transfer from the Income Tax Refund Fund
18 to the General Revenue Fund any surplus remaining in the
19 Income Tax Refund Fund as of the end of such fiscal year;
20 excluding for fiscal years 2000, 2001, and 2002 amounts
21 attributable to transfers under item (3) of subsection (c)
22 less refunds resulting from the earned income tax credit.

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

1 (e) Deposits into the Education Assistance Fund and the
2 Income Tax Surcharge Local Government Distributive Fund. On
3 July 1, 1991, and thereafter, of the amounts collected pursuant
4 to subsections (a) and (b) of Section 201 of this Act, minus
5 deposits into the Income Tax Refund Fund, the Department shall
6 deposit 7.3% into the Education Assistance Fund in the State
7 Treasury. Beginning July 1, 1991, and continuing through
8 January 31, 1993, of the amounts collected pursuant to
9 subsections (a) and (b) of Section 201 of the Illinois Income
10 Tax Act, minus deposits into the Income Tax Refund Fund, the
11 Department shall deposit 3.0% into the Income Tax Surcharge
12 Local Government Distributive Fund in the State Treasury.
13 Beginning February 1, 1993 and continuing through June 30,
14 1993, of the amounts collected pursuant to subsections (a) and
15 (b) of Section 201 of the Illinois Income Tax Act, minus
16 deposits into the Income Tax Refund Fund, the Department shall
17 deposit 4.4% into the Income Tax Surcharge Local Government
18 Distributive Fund in the State Treasury. Beginning July 1,
19 1993, and continuing through June 30, 1994, of the amounts
20 collected under subsections (a) and (b) of Section 201 of this
21 Act, minus deposits into the Income Tax Refund Fund, the
22 Department shall deposit 1.475% into the Income Tax Surcharge
23 Local Government Distributive Fund in the State Treasury.

24 (f) Deposits into the Fund for the Advancement of
25 Education. Beginning February 1, 2015, the Department shall
26 deposit the following portions of the revenue realized from the

1 tax imposed upon individuals, trusts, and estates by
2 subsections (a) and (b) of Section 201 of this Act, minus
3 deposits into the Income Tax Refund Fund, into the Fund for the
4 Advancement of Education:

5 (1) beginning February 1, 2015, and prior to February
6 1, 2025, 1/30; and

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

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

12 (g) Deposits into the Commitment to Human Services Fund.
13 Beginning February 1, 2015, the Department shall deposit the
14 following portions of the revenue realized from the tax imposed
15 upon individuals, trusts, and estates by subsections (a) and
16 (b) of Section 201 of this Act, minus deposits into the Income
17 Tax Refund Fund, into the Commitment to Human Services Fund:

18 (1) beginning February 1, 2015, and prior to February
19 1, 2025, 1/30; and

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

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

25 (h) Deposits into the Tax Compliance and Administration
26 Fund. Beginning on the first day of the first calendar month to

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

11 (Source: P.A. 100-22, eff. 7-6-17; 100-23, eff. 7-6-17;
12 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.
13 8-14-18; 100-1171, eff. 1-4-19; 101-8, see Section 99 for
14 effective date; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19;
15 revised 10-1-19.)

16 ARTICLE 15. SPECIAL DISTRICTS

17 Section 15-5. The State Finance Act is amended by changing
18 Section 8.25f as follows:

19 (30 ILCS 105/8.25f) (from Ch. 127, par. 144.25f)

20 Sec. 8.25f. McCormick Place Expansion Project Fund.

21 (a) Deposits. The following amounts shall be deposited into
22 the McCormick Place Expansion Project Fund in the State
23 Treasury: (i) the moneys required to be deposited into the Fund

1 under Section 9 of the Use Tax Act, Section 9 of the Service
 2 Occupation Tax Act, Section 9 of the Service Use Tax Act, and
 3 Section 3 of the Retailers' Occupation Tax Act and (ii) the
 4 moneys required to be deposited into the Fund under subsection
 5 (g) of Section 13 of the Metropolitan Pier and Exposition
 6 Authority Act. Notwithstanding the foregoing, the maximum
 7 amount that may be deposited into the McCormick Place Expansion
 8 Project Fund from item (i) shall not exceed the Total Deposit
 9 amounts with respect to the following fiscal years:

10	Fiscal Year	Total
		Deposit
11	1993	\$0
12	1994	53,000,000
13	1995	58,000,000
14	1996	61,000,000
15	1997	64,000,000
16	1998	68,000,000
17	1999	71,000,000
18	2000	75,000,000
19	2001	80,000,000
20	2002	93,000,000
21	2003	99,000,000
22	2004	103,000,000
23	2005	108,000,000
24	2006	113,000,000
25	2007	119,000,000

1	2008		126,000,000
2	2009		132,000,000
3	2010		139,000,000
4	2011		146,000,000
5	2012		153,000,000
6	2013		161,000,000
7	2014		170,000,000
8	2015		179,000,000
9	2016		189,000,000
10	2017		199,000,000
11	2018		210,000,000
12	2019		221,000,000
13	2020		233,000,000
14	2021	<u>300,000,000</u>	246,000,000
15	2022	<u>300,000,000</u>	260,000,000
16	2023	<u>300,000,000</u>	275,000,000
17	2024	<u>300,000,000</u>	275,000,000
18	2025	<u>300,000,000</u>	275,000,000
19	2026	<u>300,000,000</u>	279,000,000
20	2027	<u>375,000,000</u>	292,000,000
21	2028	<u>375,000,000</u>	307,000,000
22	2029	<u>375,000,000</u>	322,000,000
23	2030	<u>375,000,000</u>	338,000,000
24	2031	<u>375,000,000</u>	350,000,000
25	2032	<u>375,000,000</u>	350,000,000
26	<u>2033</u>		<u>375,000,000</u>

1	<u>2034</u>	<u>375,000,000</u>
2	<u>2035</u>	<u>375,000,000</u>
3	<u>2036</u>	<u>450,000,000</u>

4 and

5 each fiscal year thereafter
 6 that bonds are outstanding
 7 under Section 13.2 of the
 8 Metropolitan Pier and Exposition
 9 Authority Act, but not after
 10 fiscal year 2060.

11 Provided that all amounts deposited in the Fund and
 12 requested in the Authority's certificate have been paid to the
 13 Authority, all amounts remaining in the McCormick Place
 14 Expansion Project Fund on the last day of any month shall be
 15 transferred to the General Revenue Fund.

16 (b) Authority certificate. Beginning with fiscal year 1994
 17 and continuing for each fiscal year thereafter, the Chairman of
 18 the Metropolitan Pier and Exposition Authority shall annually
 19 certify to the State Comptroller and the State Treasurer the
 20 amount necessary and required, during the fiscal year with
 21 respect to which the certification is made, to pay the debt
 22 service requirements (including amounts to be paid with respect
 23 to arrangements to provide additional security or liquidity) on
 24 all outstanding bonds and notes, including refunding bonds,
 25 (collectively referred to as "bonds") in an amount issued by
 26 the Authority pursuant to Section 13.2 of the Metropolitan Pier

1 and Exposition Authority Act. The certificate may be amended
2 from time to time as necessary.

3 (Source: P.A. 96-898, eff. 5-27-10.)

4 Section 15-10. The Use Tax Act is amended by changing
5 Section 9 as follows:

6 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
8 and trailers that are required to be registered with an agency
9 of this State, each retailer required or authorized to collect
10 the tax imposed by this Act shall pay to the Department the
11 amount of such tax (except as otherwise provided) at the time
12 when he is required to file his return for the period during
13 which such tax was collected, less a discount of 2.1% prior to
14 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
15 per calendar year, whichever is greater, which is allowed to
16 reimburse the retailer for expenses incurred in collecting the
17 tax, keeping records, preparing and filing returns, remitting
18 the tax and supplying data to the Department on request. The
19 discount under this Section is not allowed for the 1.25%
20 portion of taxes paid on aviation fuel that is subject to the
21 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
22 47133. In the case of retailers who report and pay the tax on a
23 transaction by transaction basis, as provided in this Section,
24 such discount shall be taken with each such tax remittance

1 instead of when such retailer files his periodic return. The
2 discount allowed under this Section is allowed only for returns
3 that are filed in the manner required by this Act. The
4 Department may disallow the discount for retailers whose
5 certificate of registration is revoked at the time the return
6 is filed, but only if the Department's decision to revoke the
7 certificate of registration has become final. A retailer need
8 not remit that part of any tax collected by him to the extent
9 that he is required to remit and does remit the tax imposed by
10 the Retailers' Occupation Tax Act, with respect to the sale of
11 the same property.

12 Where such tangible personal property is sold under a
13 conditional sales contract, or under any other form of sale
14 wherein the payment of the principal sum, or a part thereof, is
15 extended beyond the close of the period for which the return is
16 filed, the retailer, in collecting the tax (except as to motor
17 vehicles, watercraft, aircraft, and trailers that are required
18 to be registered with an agency of this State), may collect for
19 each tax return period, only the tax applicable to that part of
20 the selling price actually received during such tax return
21 period.

22 Except as provided in this Section, on or before the
23 twentieth day of each calendar month, such retailer shall file
24 a return for the preceding calendar month. Such return shall be
25 filed on forms prescribed by the Department and shall furnish
26 such information as the Department may reasonably require. On

1 and after January 1, 2018, except for returns for motor
2 vehicles, watercraft, aircraft, and trailers that are required
3 to be registered with an agency of this State, with respect to
4 retailers whose annual gross receipts average \$20,000 or more,
5 all returns required to be filed pursuant to this Act shall be
6 filed electronically. Retailers who demonstrate that they do
7 not have access to the Internet or demonstrate hardship in
8 filing electronically may petition the Department to waive the
9 electronic filing requirement.

10 The Department may require returns to be filed on a
11 quarterly basis. If so required, a return for each calendar
12 quarter shall be filed on or before the twentieth day of the
13 calendar month following the end of such calendar quarter. The
14 taxpayer shall also file a return with the Department for each
15 of the first two months of each calendar quarter, on or before
16 the twentieth day of the following calendar month, stating:

17 1. The name of the seller;

18 2. The address of the principal place of business from
19 which he engages in the business of selling tangible
20 personal property at retail in this State;

21 3. The total amount of taxable receipts received by him
22 during the preceding calendar month from sales of tangible
23 personal property by him during such preceding calendar
24 month, including receipts from charge and time sales, but
25 less all deductions allowed by law;

26 4. The amount of credit provided in Section 2d of this

1 Act;

2 5. The amount of tax due;

3 5-5. The signature of the taxpayer; and

4 6. Such other reasonable information as the Department
5 may require.

6 Each retailer required or authorized to collect the tax
7 imposed by this Act on aviation fuel sold at retail in this
8 State during the preceding calendar month shall, instead of
9 reporting and paying tax on aviation fuel as otherwise required
10 by this Section, report and pay such tax on a separate aviation
11 fuel tax return. The requirements related to the return shall
12 be as otherwise provided in this Section. Notwithstanding any
13 other provisions of this Act to the contrary, retailers
14 collecting tax on aviation fuel shall file all aviation fuel
15 tax returns and shall make all aviation fuel tax payments by
16 electronic means in the manner and form required by the
17 Department. For purposes of this Section, "aviation fuel" means
18 jet fuel and aviation gasoline.

19 If a taxpayer fails to sign a return within 30 days after
20 the proper notice and demand for signature by the Department,
21 the return shall be considered valid and any amount shown to be
22 due on the return shall be deemed assessed.

23 Notwithstanding any other provision of this Act to the
24 contrary, retailers subject to tax on cannabis shall file all
25 cannabis tax returns and shall make all cannabis tax payments
26 by electronic means in the manner and form required by the

1 Department.

2 Beginning October 1, 1993, a taxpayer who has an average
3 monthly tax liability of \$150,000 or more shall make all
4 payments required by rules of the Department by electronic
5 funds transfer. Beginning October 1, 1994, a taxpayer who has
6 an average monthly tax liability of \$100,000 or more shall make
7 all payments required by rules of the Department by electronic
8 funds transfer. Beginning October 1, 1995, a taxpayer who has
9 an average monthly tax liability of \$50,000 or more shall make
10 all payments required by rules of the Department by electronic
11 funds transfer. Beginning October 1, 2000, a taxpayer who has
12 an annual tax liability of \$200,000 or more shall make all
13 payments required by rules of the Department by electronic
14 funds transfer. The term "annual tax liability" shall be the
15 sum of the taxpayer's liabilities under this Act, and under all
16 other State and local occupation and use tax laws administered
17 by the Department, for the immediately preceding calendar year.
18 The term "average monthly tax liability" means the sum of the
19 taxpayer's liabilities under this Act, and under all other
20 State and local occupation and use tax laws administered by the
21 Department, for the immediately preceding calendar year
22 divided by 12. Beginning on October 1, 2002, a taxpayer who has
23 a tax liability in the amount set forth in subsection (b) of
24 Section 2505-210 of the Department of Revenue Law shall make
25 all payments required by rules of the Department by electronic
26 funds transfer.

1 Before August 1 of each year beginning in 1993, the
2 Department shall notify all taxpayers required to make payments
3 by electronic funds transfer. All taxpayers required to make
4 payments by electronic funds transfer shall make those payments
5 for a minimum of one year beginning on October 1.

6 Any taxpayer not required to make payments by electronic
7 funds transfer may make payments by electronic funds transfer
8 with the permission of the Department.

9 All taxpayers required to make payment by electronic funds
10 transfer and any taxpayers authorized to voluntarily make
11 payments by electronic funds transfer shall make those payments
12 in the manner authorized by the Department.

13 The Department shall adopt such rules as are necessary to
14 effectuate a program of electronic funds transfer and the
15 requirements of this Section.

16 Before October 1, 2000, if the taxpayer's average monthly
17 tax liability to the Department under this Act, the Retailers'
18 Occupation Tax Act, the Service Occupation Tax Act, the Service
19 Use Tax Act was \$10,000 or more during the preceding 4 complete
20 calendar quarters, he shall file a return with the Department
21 each month by the 20th day of the month next following the
22 month during which such tax liability is incurred and shall
23 make payments to the Department on or before the 7th, 15th,
24 22nd and last day of the month during which such liability is
25 incurred. On and after October 1, 2000, if the taxpayer's
26 average monthly tax liability to the Department under this Act,

1 the Retailers' Occupation Tax Act, the Service Occupation Tax
2 Act, and the Service Use Tax Act was \$20,000 or more during the
3 preceding 4 complete calendar quarters, he shall file a return
4 with the Department each month by the 20th day of the month
5 next following the month during which such tax liability is
6 incurred and shall make payment to the Department on or before
7 the 7th, 15th, 22nd and last day of the month during which such
8 liability is incurred. If the month during which such tax
9 liability is incurred began prior to January 1, 1985, each
10 payment shall be in an amount equal to 1/4 of the taxpayer's
11 actual liability for the month or an amount set by the
12 Department not to exceed 1/4 of the average monthly liability
13 of the taxpayer to the Department for the preceding 4 complete
14 calendar quarters (excluding the month of highest liability and
15 the month of lowest liability in such 4 quarter period). If the
16 month during which such tax liability is incurred begins on or
17 after January 1, 1985, and prior to January 1, 1987, each
18 payment shall be in an amount equal to 22.5% of the taxpayer's
19 actual liability for the month or 27.5% of the taxpayer's
20 liability for the same calendar month of the preceding year. If
21 the month during which such tax liability is incurred begins on
22 or after January 1, 1987, and prior to January 1, 1988, each
23 payment shall be in an amount equal to 22.5% of the taxpayer's
24 actual liability for the month or 26.25% of the taxpayer's
25 liability for the same calendar month of the preceding year. If
26 the month during which such tax liability is incurred begins on

1 or after January 1, 1988, and prior to January 1, 1989, or
2 begins on or after January 1, 1996, each payment shall be in an
3 amount equal to 22.5% of the taxpayer's actual liability for
4 the month or 25% of the taxpayer's liability for the same
5 calendar month of the preceding year. If the month during which
6 such tax liability is incurred begins on or after January 1,
7 1989, and prior to January 1, 1996, each payment shall be in an
8 amount equal to 22.5% of the taxpayer's actual liability for
9 the month or 25% of the taxpayer's liability for the same
10 calendar month of the preceding year or 100% of the taxpayer's
11 actual liability for the quarter monthly reporting period. The
12 amount of such quarter monthly payments shall be credited
13 against the final tax liability of the taxpayer's return for
14 that month. Before October 1, 2000, once applicable, the
15 requirement of the making of quarter monthly payments to the
16 Department shall continue until such taxpayer's average
17 monthly liability to the Department during the preceding 4
18 complete calendar quarters (excluding the month of highest
19 liability and the month of lowest liability) is less than
20 \$9,000, or until such taxpayer's average monthly liability to
21 the Department as computed for each calendar quarter of the 4
22 preceding complete calendar quarter period is less than
23 \$10,000. However, if a taxpayer can show the Department that a
24 substantial change in the taxpayer's business has occurred
25 which causes the taxpayer to anticipate that his average
26 monthly tax liability for the reasonably foreseeable future

1 will fall below the \$10,000 threshold stated above, then such
2 taxpayer may petition the Department for change in such
3 taxpayer's reporting status. On and after October 1, 2000, once
4 applicable, the requirement of the making of quarter monthly
5 payments to the Department shall continue until such taxpayer's
6 average monthly liability to the Department during the
7 preceding 4 complete calendar quarters (excluding the month of
8 highest liability and the month of lowest liability) is less
9 than \$19,000 or until such taxpayer's average monthly liability
10 to the Department as computed for each calendar quarter of the
11 4 preceding complete calendar quarter period is less than
12 \$20,000. However, if a taxpayer can show the Department that a
13 substantial change in the taxpayer's business has occurred
14 which causes the taxpayer to anticipate that his average
15 monthly tax liability for the reasonably foreseeable future
16 will fall below the \$20,000 threshold stated above, then such
17 taxpayer may petition the Department for a change in such
18 taxpayer's reporting status. The Department shall change such
19 taxpayer's reporting status unless it finds that such change is
20 seasonal in nature and not likely to be long term. If any such
21 quarter monthly payment is not paid at the time or in the
22 amount required by this Section, then the taxpayer shall be
23 liable for penalties and interest on the difference between the
24 minimum amount due and the amount of such quarter monthly
25 payment actually and timely paid, except insofar as the
26 taxpayer has previously made payments for that month to the

1 Department in excess of the minimum payments previously due as
2 provided in this Section. The Department shall make reasonable
3 rules and regulations to govern the quarter monthly payment
4 amount and quarter monthly payment dates for taxpayers who file
5 on other than a calendar monthly basis.

6 If any such payment provided for in this Section exceeds
7 the taxpayer's liabilities under this Act, the Retailers'
8 Occupation Tax Act, the Service Occupation Tax Act and the
9 Service Use Tax Act, as shown by an original monthly return,
10 the Department shall issue to the taxpayer a credit memorandum
11 no later than 30 days after the date of payment, which
12 memorandum may be submitted by the taxpayer to the Department
13 in payment of tax liability subsequently to be remitted by the
14 taxpayer to the Department or be assigned by the taxpayer to a
15 similar taxpayer under this Act, the Retailers' Occupation Tax
16 Act, the Service Occupation Tax Act or the Service Use Tax Act,
17 in accordance with reasonable rules and regulations to be
18 prescribed by the Department, except that if such excess
19 payment is shown on an original monthly return and is made
20 after December 31, 1986, no credit memorandum shall be issued,
21 unless requested by the taxpayer. If no such request is made,
22 the taxpayer may credit such excess payment against tax
23 liability subsequently to be remitted by the taxpayer to the
24 Department under this Act, the Retailers' Occupation Tax Act,
25 the Service Occupation Tax Act or the Service Use Tax Act, in
26 accordance with reasonable rules and regulations prescribed by

1 the Department. If the Department subsequently determines that
2 all or any part of the credit taken was not actually due to the
3 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
4 be reduced by 2.1% or 1.75% of the difference between the
5 credit taken and that actually due, and the taxpayer shall be
6 liable for penalties and interest on such difference.

7 If the retailer is otherwise required to file a monthly
8 return and if the retailer's average monthly tax liability to
9 the Department does not exceed \$200, the Department may
10 authorize his returns to be filed on a quarter annual basis,
11 with the return for January, February, and March of a given
12 year being due by April 20 of such year; with the return for
13 April, May and June of a given year being due by July 20 of such
14 year; with the return for July, August and September of a given
15 year being due by October 20 of such year, and with the return
16 for October, November and December of a given year being due by
17 January 20 of the following year.

18 If the retailer is otherwise required to file a monthly or
19 quarterly return and if the retailer's average monthly tax
20 liability to the Department does not exceed \$50, the Department
21 may authorize his returns to be filed on an annual basis, with
22 the return for a given year being due by January 20 of the
23 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 a retailer may file his return, in the
3 case of any retailer who ceases to engage in a kind of business
4 which makes him responsible for filing returns under this Act,
5 such retailer shall file a final return under this Act with the
6 Department not more than one month after discontinuing such
7 business.

8 In addition, with respect to motor vehicles, watercraft,
9 aircraft, and trailers that are required to be registered with
10 an agency of this State, except as otherwise provided in this
11 Section, every retailer selling this kind of tangible personal
12 property shall file, with the Department, upon a form to be
13 prescribed and supplied by the Department, a separate return
14 for each such item of tangible personal property which the
15 retailer sells, except that if, in the same transaction, (i) a
16 retailer of aircraft, watercraft, motor vehicles or trailers
17 transfers more than one aircraft, watercraft, motor vehicle or
18 trailer to another aircraft, watercraft, motor vehicle or
19 trailer retailer for the purpose of resale or (ii) a retailer
20 of aircraft, watercraft, motor vehicles, or trailers transfers
21 more than one aircraft, watercraft, motor vehicle, or trailer
22 to a purchaser for use as a qualifying rolling stock as
23 provided in Section 3-55 of this Act, then that seller may
24 report the transfer of all the aircraft, watercraft, motor
25 vehicles or trailers involved in that transaction to the
26 Department on the same uniform invoice-transaction reporting

1 return form. For purposes of this Section, "watercraft" means a
2 Class 2, Class 3, or Class 4 watercraft as defined in Section
3 3-2 of the Boat Registration and Safety Act, a personal
4 watercraft, or any boat equipped with an inboard motor.

5 In addition, with respect to motor vehicles, watercraft,
6 aircraft, and trailers that are required to be registered with
7 an agency of this State, every person who is engaged in the
8 business of leasing or renting such items and who, in
9 connection with such business, sells any such item to a
10 retailer for the purpose of resale is, notwithstanding any
11 other provision of this Section to the contrary, authorized to
12 meet the return-filing requirement of this Act by reporting the
13 transfer of all the aircraft, watercraft, motor vehicles, or
14 trailers transferred for resale during a month to the
15 Department on the same uniform invoice-transaction reporting
16 return form on or before the 20th of the month following the
17 month in which the transfer takes place. Notwithstanding any
18 other provision of this Act to the contrary, all returns filed
19 under this paragraph must be filed by electronic means in the
20 manner and form as required by the Department.

21 The transaction reporting return in the case of motor
22 vehicles or trailers that are required to be registered with an
23 agency of this State, shall be the same document as the Uniform
24 Invoice referred to in Section 5-402 of the Illinois Vehicle
25 Code and must show the name and address of the seller; the name
26 and address of the purchaser; the amount of the selling price

1 including the amount allowed by the retailer for traded-in
2 property, if any; the amount allowed by the retailer for the
3 traded-in tangible personal property, if any, to the extent to
4 which Section 2 of this Act allows an exemption for the value
5 of traded-in property; the balance payable after deducting such
6 trade-in allowance from the total selling price; the amount of
7 tax due from the retailer with respect to such transaction; the
8 amount of tax collected from the purchaser by the retailer on
9 such transaction (or satisfactory evidence that such tax is not
10 due in that particular instance, if that is claimed to be the
11 fact); the place and date of the sale; a sufficient
12 identification of the property sold; such other information as
13 is required in Section 5-402 of the Illinois Vehicle Code, and
14 such other information as the Department may reasonably
15 require.

16 The transaction reporting return in the case of watercraft
17 and aircraft must show the name and address of the seller; the
18 name and address of the purchaser; the amount of the selling
19 price including the amount allowed by the retailer for
20 traded-in property, if any; the amount allowed by the retailer
21 for the traded-in tangible personal property, if any, to the
22 extent to which Section 2 of this Act allows an exemption for
23 the value of traded-in property; the balance payable after
24 deducting such trade-in allowance from the total selling price;
25 the amount of tax due from the retailer with respect to such
26 transaction; the amount of tax collected from the purchaser by

1 the retailer on such transaction (or satisfactory evidence that
2 such tax is not due in that particular instance, if that is
3 claimed to be the fact); the place and date of the sale, a
4 sufficient identification of the property sold, and such other
5 information as the Department may reasonably require.

6 Such transaction reporting return shall be filed not later
7 than 20 days after the date of delivery of the item that is
8 being sold, but may be filed by the retailer at any time sooner
9 than that if he chooses to do so. The transaction reporting
10 return and tax remittance or proof of exemption from the tax
11 that is imposed by this Act may be transmitted to the
12 Department by way of the State agency with which, or State
13 officer with whom, the tangible personal property must be
14 titled or registered (if titling or registration is required)
15 if the Department and such agency or State officer determine
16 that this procedure will expedite the processing of
17 applications for title or registration.

18 With each such transaction reporting return, the retailer
19 shall remit the proper amount of tax due (or shall submit
20 satisfactory evidence that the sale is not taxable if that is
21 the case), to the Department or its agents, whereupon the
22 Department shall issue, in the purchaser's name, a tax receipt
23 (or a certificate of exemption if the Department is satisfied
24 that the particular sale is tax exempt) which such purchaser
25 may submit to the agency with which, or State officer with
26 whom, he must title or register the tangible personal property

1 that is involved (if titling or registration is required) in
2 support of such purchaser's application for an Illinois
3 certificate or other evidence of title or registration to such
4 tangible personal property.

5 No retailer's failure or refusal to remit tax under this
6 Act precludes a user, who has paid the proper tax to the
7 retailer, from obtaining his certificate of title or other
8 evidence of title or registration (if titling or registration
9 is required) upon satisfying the Department that such user has
10 paid the proper tax (if tax is due) to the retailer. The
11 Department shall adopt appropriate rules to carry out the
12 mandate of this paragraph.

13 If the user who would otherwise pay tax to the retailer
14 wants the transaction reporting return filed and the payment of
15 tax or proof of exemption made to the Department before the
16 retailer is willing to take these actions and such user has not
17 paid the tax to the retailer, such user may certify to the fact
18 of such delay by the retailer, and may (upon the Department
19 being satisfied of the truth of such certification) transmit
20 the information required by the transaction reporting return
21 and the remittance for tax or proof of exemption directly to
22 the Department and obtain his tax receipt or exemption
23 determination, in which event the transaction reporting return
24 and tax remittance (if a tax payment was required) shall be
25 credited by the Department to the proper retailer's account
26 with the Department, but without the 2.1% or 1.75% discount

1 provided for in this Section being allowed. When the user pays
2 the tax directly to the Department, he shall pay the tax in the
3 same amount and in the same form in which it would be remitted
4 if the tax had been remitted to the Department by the retailer.

5 Where a retailer collects the tax with respect to the
6 selling price of tangible personal property which he sells and
7 the purchaser thereafter returns such tangible personal
8 property and the retailer refunds the selling price thereof to
9 the purchaser, such retailer shall also refund, to the
10 purchaser, the tax so collected from the purchaser. When filing
11 his return for the period in which he refunds such tax to the
12 purchaser, the retailer may deduct the amount of the tax so
13 refunded by him to the purchaser from any other use tax which
14 such retailer may be required to pay or remit to the
15 Department, as shown by such return, if the amount of the tax
16 to be deducted was previously remitted to the Department by
17 such retailer. If the retailer has not previously remitted the
18 amount of such tax to the Department, he is entitled to no
19 deduction under this Act upon refunding such tax to the
20 purchaser.

21 Any retailer filing a return under this Section shall also
22 include (for the purpose of paying tax thereon) the total tax
23 covered by such return upon the selling price of tangible
24 personal property purchased by him at retail from a retailer,
25 but as to which the tax imposed by this Act was not collected
26 from the retailer filing such return, and such retailer shall

1 remit the amount of such tax to the Department when filing such
2 return.

3 If experience indicates such action to be practicable, the
4 Department may prescribe and furnish a combination or joint
5 return which will enable retailers, who are required to file
6 returns hereunder and also under the Retailers' Occupation Tax
7 Act, to furnish all the return information required by both
8 Acts on the one form.

9 Where the retailer has more than one business registered
10 with the Department under separate registration under this Act,
11 such retailer may not file each return that is due as a single
12 return covering all such registered businesses, but shall file
13 separate returns for each such registered business.

14 Beginning January 1, 1990, each month the Department shall
15 pay into the State and Local Sales Tax Reform Fund, a special
16 fund in the State Treasury which is hereby created, the net
17 revenue realized for the preceding month from the 1% tax
18 imposed under this Act.

19 Beginning January 1, 1990, each month the Department shall
20 pay into the County and Mass Transit District Fund 4% of the
21 net revenue realized for the preceding month from the 6.25%
22 general rate on the selling price of tangible personal property
23 which is purchased outside Illinois at retail from a retailer
24 and which is titled or registered by an agency of this State's
25 government.

26 Beginning January 1, 1990, each month the Department shall

1 pay into the State and Local Sales Tax Reform Fund, a special
2 fund in the State Treasury, 20% of the net revenue realized for
3 the preceding month from the 6.25% general rate on the selling
4 price of tangible personal property, other than (i) tangible
5 personal property which is purchased outside Illinois at retail
6 from a retailer and which is titled or registered by an agency
7 of this State's government and (ii) aviation fuel sold on or
8 after December 1, 2019. This exception for aviation fuel only
9 applies for so long as the revenue use requirements of 49
10 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

11 For aviation fuel sold on or after December 1, 2019, each
12 month the Department shall pay into the State Aviation Program
13 Fund 20% of the net revenue realized for the preceding month
14 from the 6.25% general rate on the selling price of aviation
15 fuel, less an amount estimated by the Department to be required
16 for refunds of the 20% portion of the tax on aviation fuel
17 under this Act, which amount shall be deposited into the
18 Aviation Fuel Sales Tax Refund Fund. The Department shall only
19 pay moneys into the State Aviation Program Fund and the
20 Aviation Fuels Sales Tax Refund Fund under this Act for so long
21 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
22 U.S.C. 47133 are binding on the State.

23 Beginning August 1, 2000, each month the Department shall
24 pay into the State and Local Sales Tax Reform Fund 100% of the
25 net revenue realized for the preceding month from the 1.25%
26 rate on the selling price of motor fuel and gasohol. Beginning

1 September 1, 2010, each month the Department shall pay into the
2 State and Local Sales Tax Reform Fund 100% of the net revenue
3 realized for the preceding month from the 1.25% rate on the
4 selling price of sales tax holiday items.

5 Beginning January 1, 1990, each month the Department shall
6 pay into the Local Government Tax Fund 16% of the net revenue
7 realized for the preceding month from the 6.25% general rate on
8 the selling price of tangible personal property which is
9 purchased outside Illinois at retail from a retailer and which
10 is titled or registered by an agency of this State's
11 government.

12 Beginning October 1, 2009, each month the Department shall
13 pay into the Capital Projects Fund an amount that is equal to
14 an amount estimated by the Department to represent 80% of the
15 net revenue realized for the preceding month from the sale of
16 candy, grooming and hygiene products, and soft drinks that had
17 been taxed at a rate of 1% prior to September 1, 2009 but that
18 are now taxed at 6.25%.

19 Beginning July 1, 2011, each month the Department shall pay
20 into the Clean Air Act Permit Fund 80% of the net revenue
21 realized for the preceding month from the 6.25% general rate on
22 the selling price of sorbents used in Illinois in the process
23 of sorbent injection as used to comply with the Environmental
24 Protection Act or the federal Clean Air Act, but the total
25 payment into the Clean Air Act Permit Fund under this Act and
26 the Retailers' Occupation Tax Act shall not exceed \$2,000,000

1 in any fiscal year.

2 Beginning July 1, 2013, each month the Department shall pay
3 into the Underground Storage Tank Fund from the proceeds
4 collected under this Act, the Service Use Tax Act, the Service
5 Occupation Tax Act, and the Retailers' Occupation Tax Act an
6 amount equal to the average monthly deficit in the Underground
7 Storage Tank Fund during the prior year, as certified annually
8 by the Illinois Environmental Protection Agency, but the total
9 payment into the Underground Storage Tank Fund under this Act,
10 the Service Use Tax Act, the Service Occupation Tax Act, and
11 the Retailers' Occupation Tax Act shall not exceed \$18,000,000
12 in any State fiscal year. As used in this paragraph, the
13 "average monthly deficit" shall be equal to the difference
14 between the average monthly claims for payment by the fund and
15 the average monthly revenues deposited into the fund, excluding
16 payments made pursuant to this paragraph.

17 Beginning July 1, 2015, of the remainder of the moneys
18 received by the Department under this Act, the Service Use Tax
19 Act, the Service Occupation Tax Act, and the Retailers'
20 Occupation Tax Act, each month the Department shall deposit
21 \$500,000 into the State Crime Laboratory Fund.

22 Of the remainder of the moneys received by the Department
23 pursuant to this Act, (a) 1.75% thereof shall be paid into the
24 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
25 and after July 1, 1989, 3.8% thereof shall be paid into the
26 Build Illinois Fund; provided, however, that if in any fiscal

1 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
2 may be, of the moneys received by the Department and required
3 to be paid into the Build Illinois Fund pursuant to Section 3
4 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
5 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
6 Service Occupation Tax Act, such Acts being hereinafter called
7 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
8 may be, of moneys being hereinafter called the "Tax Act
9 Amount", and (2) the amount transferred to the Build Illinois
10 Fund from the State and Local Sales Tax Reform Fund shall be
11 less than the Annual Specified Amount (as defined in Section 3
12 of the Retailers' Occupation Tax Act), an amount equal to the
13 difference shall be immediately paid into the Build Illinois
14 Fund from other moneys received by the Department pursuant to
15 the Tax Acts; and further provided, that if on the last
16 business day of any month the sum of (1) the Tax Act Amount
17 required to be deposited into the Build Illinois Bond Account
18 in the Build Illinois Fund during such month and (2) the amount
19 transferred during such month to the Build Illinois Fund from
20 the State and Local Sales Tax Reform Fund shall have been less
21 than 1/12 of the Annual Specified Amount, an amount equal to
22 the difference shall be immediately paid into the Build
23 Illinois Fund from other moneys received by the Department
24 pursuant to the Tax Acts; and, further provided, that in no
25 event shall the payments required under the preceding proviso
26 result in aggregate payments into the Build Illinois Fund

1 pursuant to this clause (b) for any fiscal year in excess of
2 the greater of (i) the Tax Act Amount or (ii) the Annual
3 Specified Amount for such fiscal year; and, further provided,
4 that the amounts payable into the Build Illinois Fund under
5 this clause (b) shall be payable only until such time as the
6 aggregate amount on deposit under each trust indenture securing
7 Bonds issued and outstanding pursuant to the Build Illinois
8 Bond Act is sufficient, taking into account any future
9 investment income, to fully provide, in accordance with such
10 indenture, for the defeasance of or the payment of the
11 principal of, premium, if any, and interest on the Bonds
12 secured by such indenture and on any Bonds expected to be
13 issued thereafter and all fees and costs payable with respect
14 thereto, all as certified by the Director of the Bureau of the
15 Budget (now Governor's Office of Management and Budget). If on
16 the last business day of any month in which Bonds are
17 outstanding pursuant to the Build Illinois Bond Act, the
18 aggregate of the moneys deposited in the Build Illinois Bond
19 Account in the Build Illinois Fund in such month shall be less
20 than the amount required to be transferred in such month from
21 the Build Illinois Bond Account to the Build Illinois Bond
22 Retirement and Interest Fund pursuant to Section 13 of the
23 Build Illinois Bond Act, an amount equal to such deficiency
24 shall be immediately paid from other moneys received by the
25 Department pursuant to the Tax Acts to the Build Illinois Fund;
26 provided, however, that any amounts paid to the Build Illinois

1 Fund in any fiscal year pursuant to this sentence shall be
 2 deemed to constitute payments pursuant to clause (b) of the
 3 preceding sentence and shall reduce the amount otherwise
 4 payable for such fiscal year pursuant to clause (b) of the
 5 preceding sentence. The moneys received by the Department
 6 pursuant to this Act and required to be deposited into the
 7 Build Illinois Fund are subject to the pledge, claim and charge
 8 set forth in Section 12 of the Build Illinois Bond Act.

9 Subject to payment of amounts into the Build Illinois Fund
 10 as provided in the preceding paragraph or in any amendment
 11 thereto hereafter enacted, the following specified monthly
 12 installment of the amount requested in the certificate of the
 13 Chairman of the Metropolitan Pier and Exposition Authority
 14 provided under Section 8.25f of the State Finance Act, but not
 15 in excess of the sums designated as "Total Deposit", shall be
 16 deposited in the aggregate from collections under Section 9 of
 17 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 18 9 of the Service Occupation Tax Act, and Section 3 of the
 19 Retailers' Occupation Tax Act into the McCormick Place
 20 Expansion Project Fund in the specified fiscal years.

21	Fiscal Year	Total Deposit
22	1993	\$0
23	1994	53,000,000
24	1995	58,000,000
25	1996	61,000,000
26	1997	64,000,000

1	1998		68,000,000
2	1999		71,000,000
3	2000		75,000,000
4	2001		80,000,000
5	2002		93,000,000
6	2003		99,000,000
7	2004		103,000,000
8	2005		108,000,000
9	2006		113,000,000
10	2007		119,000,000
11	2008		126,000,000
12	2009		132,000,000
13	2010		139,000,000
14	2011		146,000,000
15	2012		153,000,000
16	2013		161,000,000
17	2014		170,000,000
18	2015		179,000,000
19	2016		189,000,000
20	2017		199,000,000
21	2018		210,000,000
22	2019		221,000,000
23	2020		233,000,000
24	2021	<u>300,000,000</u>	246,000,000
25	2022	<u>300,000,000</u>	260,000,000
26	2023	<u>300,000,000</u>	275,000,000

1	2024	<u>300,000,000</u>	275,000,000
2	2025	<u>300,000,000</u>	275,000,000
3	2026	<u>300,000,000</u>	279,000,000
4	2027	<u>375,000,000</u>	292,000,000
5	2028	<u>375,000,000</u>	307,000,000
6	2029	<u>375,000,000</u>	322,000,000
7	2030	<u>375,000,000</u>	338,000,000
8	2031	<u>375,000,000</u>	350,000,000
9	2032	<u>375,000,000</u>	350,000,000
10	<u>2033</u>		<u>375,000,000</u>
11	<u>2034</u>		<u>375,000,000</u>
12	<u>2035</u>		<u>375,000,000</u>
13	<u>2036</u>		<u>450,000,000</u>

14 and

15 each fiscal year

16 thereafter that bonds

17 are outstanding under

18 Section 13.2 of the

19 Metropolitan Pier and

20 Exposition Authority Act,

21 but not after fiscal year 2060.

22 Beginning July 20, 1993 and in each month of each fiscal

23 year thereafter, one-eighth of the amount requested in the

24 certificate of the Chairman of the Metropolitan Pier and

25 Exposition Authority for that fiscal year, less the amount

26 deposited into the McCormick Place Expansion Project Fund by

1 the State Treasurer in the respective month under subsection
2 (g) of Section 13 of the Metropolitan Pier and Exposition
3 Authority Act, plus cumulative deficiencies in the deposits
4 required under this Section for previous months and years,
5 shall be deposited into the McCormick Place Expansion Project
6 Fund, until the full amount requested for the fiscal year, but
7 not in excess of the amount specified above as "Total Deposit",
8 has been deposited.

9 Subject to payment of amounts into the Capital Projects
10 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
11 and the McCormick Place Expansion Project Fund pursuant to the
12 preceding paragraphs or in any amendments thereto hereafter
13 enacted, for aviation fuel sold on or after December 1, 2019,
14 the Department shall each month deposit into the Aviation Fuel
15 Sales Tax Refund Fund an amount estimated by the Department to
16 be required for refunds of the 80% portion of the tax on
17 aviation fuel under this Act. The Department shall only deposit
18 moneys into the Aviation Fuel Sales Tax Refund Fund under this
19 paragraph for so long as the revenue use requirements of 49
20 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

21 Subject to payment of amounts into the Build Illinois Fund
22 and the McCormick Place Expansion Project Fund pursuant to the
23 preceding paragraphs or in any amendments thereto hereafter
24 enacted, beginning July 1, 1993 and ending on September 30,
25 2013, the Department shall each month pay into the Illinois Tax
26 Increment Fund 0.27% of 80% of the net revenue realized for the

1 preceding month from the 6.25% general rate on the selling
2 price of tangible personal property.

3 Subject to payment of amounts into the Build Illinois Fund
4 and the McCormick Place Expansion Project Fund pursuant to the
5 preceding paragraphs or in any amendments thereto hereafter
6 enacted, beginning with the receipt of the first report of
7 taxes paid by an eligible business and continuing for a 25-year
8 period, the Department shall each month pay into the Energy
9 Infrastructure Fund 80% of the net revenue realized from the
10 6.25% general rate on the selling price of Illinois-mined coal
11 that was sold to an eligible business. For purposes of this
12 paragraph, the term "eligible business" means a new electric
13 generating facility certified pursuant to Section 605-332 of
14 the Department of Commerce and Economic Opportunity Law of the
15 Civil Administrative Code of Illinois.

16 Subject to payment of amounts into the Build Illinois Fund,
17 the McCormick Place Expansion Project Fund, the Illinois Tax
18 Increment Fund, and the Energy Infrastructure Fund pursuant to
19 the preceding paragraphs or in any amendments to this Section
20 hereafter enacted, beginning on the first day of the first
21 calendar month to occur on or after August 26, 2014 (the
22 effective date of Public Act 98-1098), each month, from the
23 collections made under Section 9 of the Use Tax Act, Section 9
24 of the Service Use Tax Act, Section 9 of the Service Occupation
25 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
26 the Department shall pay into the Tax Compliance and

1 Administration Fund, to be used, subject to appropriation, to
2 fund additional auditors and compliance personnel at the
3 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
4 the cash receipts collected during the preceding fiscal year by
5 the Audit Bureau of the Department under the Use Tax Act, the
6 Service Use Tax Act, the Service Occupation Tax Act, the
7 Retailers' Occupation Tax Act, and associated local occupation
8 and use taxes administered by the Department.

9 Subject to payments of amounts into the Build Illinois
10 Fund, the McCormick Place Expansion Project Fund, the Illinois
11 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
12 Compliance and Administration Fund as provided in this Section,
13 beginning on July 1, 2018 the Department shall pay each month
14 into the Downstate Public Transportation Fund the moneys
15 required to be so paid under Section 2-3 of the Downstate
16 Public Transportation Act.

17 Subject to successful execution and delivery of a
18 public-private agreement between the public agency and private
19 entity and completion of the civic build, beginning on July 1,
20 2023, of the remainder of the moneys received by the Department
21 under the Use Tax Act, the Service Use Tax Act, the Service
22 Occupation Tax Act, and this Act, the Department shall deposit
23 the following specified deposits in the aggregate from
24 collections under the Use Tax Act, the Service Use Tax Act, the
25 Service Occupation Tax Act, and the Retailers' Occupation Tax
26 Act, as required under Section 8.25g of the State Finance Act

1 for distribution consistent with the Public-Private
 2 Partnership for Civic and Transit Infrastructure Project Act.
 3 The moneys received by the Department pursuant to this Act and
 4 required to be deposited into the Civic and Transit
 5 Infrastructure Fund are subject to the pledge, claim, and
 6 charge set forth in Section 25-55 of the Public-Private
 7 Partnership for Civic and Transit Infrastructure Project Act.
 8 As used in this paragraph, "civic build", "private entity",
 9 "public-private agreement", and "public agency" have the
 10 meanings provided in Section 25-10 of the Public-Private
 11 Partnership for Civic and Transit Infrastructure Project Act.

12	Fiscal Year.....	Total Deposit
13	2024	\$200,000,000
14	2025	\$206,000,000
15	2026	\$212,200,000
16	2027	\$218,500,000
17	2028	\$225,100,000
18	2029	\$288,700,000
19	2030	\$298,900,000
20	2031	\$309,300,000
21	2032	\$320,100,000
22	2033	\$331,200,000
23	2034	\$341,200,000
24	2035	\$351,400,000
25	2036	\$361,900,000
26	2037	\$372,800,000

1	2038	\$384,000,000
2	2039	\$395,500,000
3	2040	\$407,400,000
4	2041	\$419,600,000
5	2042	\$432,200,000
6	2043	\$445,100,000

7 Beginning July 1, 2021 and until July 1, 2022, subject to
8 the payment of amounts into the State and Local Sales Tax
9 Reform Fund, the Build Illinois Fund, the McCormick Place
10 Expansion Project Fund, the Illinois Tax Increment Fund, the
11 Energy Infrastructure Fund, and the Tax Compliance and
12 Administration Fund as provided in this Section, the Department
13 shall pay each month into the Road Fund the amount estimated to
14 represent 16% of the net revenue realized from the taxes
15 imposed on motor fuel and gasohol. Beginning July 1, 2022 and
16 until July 1, 2023, subject to the payment of amounts into the
17 State and Local Sales Tax Reform Fund, the Build Illinois Fund,
18 the McCormick Place Expansion Project Fund, the Illinois Tax
19 Increment Fund, the Energy Infrastructure Fund, and the Tax
20 Compliance and Administration Fund as provided in this Section,
21 the Department shall pay each month into the Road Fund the
22 amount estimated to represent 32% of the net revenue realized
23 from the taxes imposed on motor fuel and gasohol. Beginning
24 July 1, 2023 and until July 1, 2024, subject to the payment of
25 amounts into the State and Local Sales Tax Reform Fund, the
26 Build Illinois Fund, the McCormick Place Expansion Project

1 Fund, the Illinois Tax Increment Fund, the Energy
2 Infrastructure Fund, and the Tax Compliance and Administration
3 Fund as provided in this Section, the Department shall pay each
4 month into the Road Fund the amount estimated to represent 48%
5 of the net revenue realized from the taxes imposed on motor
6 fuel and gasohol. Beginning July 1, 2024 and until July 1,
7 2025, subject to the payment of amounts into the State and
8 Local Sales Tax Reform Fund, the Build Illinois Fund, the
9 McCormick Place Expansion Project Fund, the Illinois Tax
10 Increment Fund, the Energy Infrastructure Fund, and the Tax
11 Compliance and Administration Fund as provided in this Section,
12 the Department shall pay each month into the Road Fund the
13 amount estimated to represent 64% of the net revenue realized
14 from the taxes imposed on motor fuel and gasohol. Beginning on
15 July 1, 2025, subject to the payment of amounts into the State
16 and Local Sales Tax Reform Fund, the Build Illinois Fund, the
17 McCormick Place Expansion Project Fund, the Illinois Tax
18 Increment Fund, the Energy Infrastructure Fund, and the Tax
19 Compliance and Administration Fund as provided in this Section,
20 the Department shall pay each month into the Road Fund the
21 amount estimated to represent 80% of the net revenue realized
22 from the taxes imposed on motor fuel and gasohol. As used in
23 this paragraph "motor fuel" has the meaning given to that term
24 in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the
25 meaning given to that term in Section 3-40 of this Act.

26 Of the remainder of the moneys received by the Department

1 pursuant to this Act, 75% thereof shall be paid into the State
2 Treasury and 25% shall be reserved in a special account and
3 used only for the transfer to the Common School Fund as part of
4 the monthly transfer from the General Revenue Fund in
5 accordance with Section 8a of the State Finance Act.

6 As soon as possible after the first day of each month, 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 Motor Fuel Tax Fund an amount
10 equal to 1.7% of 80% of the net revenue realized under this Act
11 for the second preceding month. Beginning April 1, 2000, this
12 transfer is no longer required and shall not be made.

13 Net revenue realized for a month shall be the revenue
14 collected by the State pursuant to this Act, less the amount
15 paid out during that month as refunds to taxpayers for
16 overpayment of liability.

17 For greater simplicity of administration, manufacturers,
18 importers and wholesalers whose products are sold at retail in
19 Illinois by numerous retailers, and who wish to do so, may
20 assume the responsibility for accounting and paying to the
21 Department all tax accruing under this Act with respect to such
22 sales, if the retailers who are affected do not make written
23 objection to the Department to this arrangement.

24 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
25 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
26 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section

1 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
2 6-28-19; 101-604, eff. 12-13-19.)

3 Section 15-15. The Service Use Tax Act is amended by
4 changing Section 9 as follows:

5 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

6 Sec. 9. Each serviceman required or authorized to collect
7 the tax herein imposed shall pay to the Department the amount
8 of such tax (except as otherwise provided) at the time when he
9 is required to file his return for the period during which such
10 tax was collected, less a discount of 2.1% prior to January 1,
11 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
12 year, whichever is greater, which is allowed to reimburse the
13 serviceman for expenses incurred in collecting the tax, keeping
14 records, preparing and filing returns, remitting the tax and
15 supplying data to the Department on request. The discount under
16 this Section is not allowed for the 1.25% portion of taxes paid
17 on aviation fuel that is subject to the revenue use
18 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The
19 discount allowed under this Section is allowed only for returns
20 that are filed in the manner required by this Act. The
21 Department may disallow the discount for servicemen whose
22 certificate of registration is revoked at the time the return
23 is filed, but only if the Department's decision to revoke the
24 certificate of registration has become final. A serviceman need

1 not remit that part of any tax collected by him to the extent
2 that he is required to pay and does pay the tax imposed by the
3 Service Occupation Tax Act with respect to his sale of service
4 involving the incidental transfer by him of the same property.

5 Except as provided hereinafter in this Section, on or
6 before the twentieth day of each calendar month, such
7 serviceman shall file a return for the preceding calendar month
8 in accordance with reasonable Rules and Regulations to be
9 promulgated by the Department. Such return shall be filed on a
10 form prescribed by the Department and shall contain such
11 information as the Department may reasonably require. On and
12 after January 1, 2018, with respect to servicemen whose annual
13 gross receipts average \$20,000 or more, all returns required to
14 be filed pursuant to this Act shall be filed electronically.
15 Servicemen who demonstrate that they do not have access to the
16 Internet or demonstrate hardship in filing electronically may
17 petition the Department to waive the electronic filing
18 requirement.

19 The Department may require returns to be filed on a
20 quarterly basis. If so required, a return for each calendar
21 quarter shall be filed on or before the twentieth day of the
22 calendar month following the end of such calendar quarter. The
23 taxpayer shall also file a return with the Department for each
24 of the first two months of each calendar quarter, on or before
25 the twentieth day of the following calendar month, stating:

- 26 1. The name of the seller;

1 2. The address of the principal place of business from
2 which he engages in business as a serviceman in this State;

3 3. The total amount of taxable receipts received by him
4 during the preceding calendar month, including receipts
5 from charge and time sales, but less all deductions allowed
6 by law;

7 4. The amount of credit provided in Section 2d of this
8 Act;

9 5. The amount of tax due;

10 5-5. The signature of the taxpayer; and

11 6. Such other reasonable information as the Department
12 may require.

13 Each serviceman required or authorized to collect the tax
14 imposed by this Act on aviation fuel transferred as an incident
15 of a sale of service in this State during the preceding
16 calendar month shall, instead of reporting and paying tax on
17 aviation fuel as otherwise required by this Section, report and
18 pay such tax on a separate aviation fuel tax return. The
19 requirements related to the return shall be as otherwise
20 provided in this Section. Notwithstanding any other provisions
21 of this Act to the contrary, servicemen collecting tax on
22 aviation fuel shall file all aviation fuel tax returns and
23 shall make all aviation fuel tax payments by electronic means
24 in the manner and form required by the Department. For purposes
25 of this Section, "aviation fuel" means jet fuel and aviation
26 gasoline.

1 If a taxpayer fails to sign a return within 30 days after
2 the proper notice and demand for signature by the Department,
3 the return shall be considered valid and any amount shown to be
4 due on the return shall be deemed assessed.

5 Notwithstanding any other provision of this Act to the
6 contrary, servicemen subject to tax on cannabis shall file all
7 cannabis tax returns and shall make all cannabis tax payments
8 by electronic means in the manner and form required by the
9 Department.

10 Beginning October 1, 1993, a taxpayer who has an average
11 monthly tax liability of \$150,000 or more shall make all
12 payments required by rules of the Department by electronic
13 funds transfer. Beginning October 1, 1994, a taxpayer who has
14 an average monthly tax liability of \$100,000 or more shall make
15 all payments required by rules of the Department by electronic
16 funds transfer. Beginning October 1, 1995, a taxpayer who has
17 an average monthly tax liability of \$50,000 or more shall make
18 all payments required by rules of the Department by electronic
19 funds transfer. Beginning October 1, 2000, a taxpayer who has
20 an annual tax liability of \$200,000 or more shall make all
21 payments required by rules of the Department by electronic
22 funds transfer. The term "annual tax liability" shall be the
23 sum of the taxpayer's liabilities under this Act, and under all
24 other State and local occupation and use tax laws administered
25 by the Department, for the immediately preceding calendar year.
26 The term "average monthly tax liability" means the sum of the

1 taxpayer's liabilities under this Act, and under all other
2 State and local occupation and use tax laws administered by the
3 Department, for the immediately preceding calendar year
4 divided by 12. Beginning on October 1, 2002, a taxpayer who has
5 a tax liability in the amount set forth in subsection (b) of
6 Section 2505-210 of the Department of Revenue Law shall make
7 all payments required by rules of the Department by electronic
8 funds transfer.

9 Before August 1 of each year beginning in 1993, the
10 Department shall notify all taxpayers required to make payments
11 by electronic funds transfer. All taxpayers required to make
12 payments by electronic funds transfer shall make those payments
13 for a minimum of one year beginning on October 1.

14 Any taxpayer not required to make payments by electronic
15 funds transfer may make payments by electronic funds transfer
16 with the permission of the Department.

17 All taxpayers required to make payment by electronic funds
18 transfer and any taxpayers authorized to voluntarily make
19 payments by electronic funds transfer shall make those payments
20 in the manner authorized by the Department.

21 The Department shall adopt such rules as are necessary to
22 effectuate a program of electronic funds transfer and the
23 requirements of this Section.

24 If the serviceman is otherwise required to file a monthly
25 return and if the serviceman's average monthly tax liability to
26 the Department does not exceed \$200, the Department may

1 authorize his returns to be filed on a quarter annual basis,
2 with the return for January, February and March of a given year
3 being due by April 20 of such year; with the return for April,
4 May and June of a given year being due by July 20 of such year;
5 with the return for July, August and September of a given year
6 being due by October 20 of such year, and with the return for
7 October, November and December of a given year being due by
8 January 20 of the following year.

9 If the serviceman is otherwise required to file a monthly
10 or quarterly return and if the serviceman's average monthly tax
11 liability to the Department does not exceed \$50, the Department
12 may authorize his returns to be filed on an annual basis, with
13 the return for a given year being due by January 20 of the
14 following year.

15 Such quarter annual and annual returns, as to form and
16 substance, shall be subject to the same requirements as monthly
17 returns.

18 Notwithstanding any other provision in this Act concerning
19 the time within which a serviceman may file his return, in the
20 case of any serviceman who ceases to engage in a kind of
21 business which makes him responsible for filing returns under
22 this Act, such serviceman shall file a final return under this
23 Act with the Department not more than 1 month after
24 discontinuing such business.

25 Where a serviceman collects the tax with respect to the
26 selling price of property which he sells and the purchaser

1 thereafter returns such property and the serviceman refunds the
2 selling price thereof to the purchaser, such serviceman shall
3 also refund, to the purchaser, the tax so collected from the
4 purchaser. When filing his return for the period in which he
5 refunds such tax to the purchaser, the serviceman may deduct
6 the amount of the tax so refunded by him to the purchaser from
7 any other Service Use Tax, Service Occupation Tax, retailers'
8 occupation tax or use tax which such serviceman may be required
9 to pay or remit to the Department, as shown by such return,
10 provided that the amount of the tax to be deducted shall
11 previously have been remitted to the Department by such
12 serviceman. If the serviceman shall not previously have
13 remitted the amount of such tax to the Department, he shall be
14 entitled to no deduction hereunder upon refunding such tax to
15 the purchaser.

16 Any serviceman filing a return hereunder shall also include
17 the total tax upon the selling price of tangible personal
18 property purchased for use by him as an incident to a sale of
19 service, and such serviceman shall remit the amount of such tax
20 to the Department when filing such return.

21 If experience indicates such action to be practicable, the
22 Department may prescribe and furnish a combination or joint
23 return which will enable servicemen, who are required to file
24 returns hereunder and also under the Service Occupation Tax
25 Act, to furnish all the return information required by both
26 Acts on the one form.

1 Where the serviceman has more than one business registered
2 with the Department under separate registration hereunder,
3 such serviceman shall not file each return that is due as a
4 single return covering all such registered businesses, but
5 shall file separate returns for each such registered business.

6 Beginning January 1, 1990, each month the Department shall
7 pay into the State and Local Tax Reform Fund, a special fund in
8 the State Treasury, the net revenue realized for the preceding
9 month from the 1% tax imposed under this Act.

10 Beginning January 1, 1990, each month the Department shall
11 pay into the State and Local Sales Tax Reform Fund 20% of the
12 net revenue realized for the preceding month from the 6.25%
13 general rate on transfers of tangible personal property, other
14 than (i) tangible personal property which is purchased outside
15 Illinois at retail from a retailer and which is titled or
16 registered by an agency of this State's government and (ii)
17 aviation fuel sold on or after December 1, 2019. This exception
18 for aviation fuel only applies for so long as the revenue use
19 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
20 binding on the State.

21 For aviation fuel sold on or after December 1, 2019, each
22 month the Department shall pay into the State Aviation Program
23 Fund 20% of the net revenue realized for the preceding month
24 from the 6.25% general rate on the selling price of aviation
25 fuel, less an amount estimated by the Department to be required
26 for refunds of the 20% portion of the tax on aviation fuel

1 under this Act, which amount shall be deposited into the
2 Aviation Fuel Sales Tax Refund Fund. The Department shall only
3 pay moneys into the State Aviation Program Fund and the
4 Aviation Fuel Sales Tax Refund Fund under this Act for so long
5 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
6 U.S.C. 47133 are binding on the State.

7 Beginning August 1, 2000, each month the Department shall
8 pay into the State and Local Sales Tax Reform Fund 100% of the
9 net revenue realized for the preceding month from the 1.25%
10 rate on the selling price of motor fuel and gasohol.

11 Beginning October 1, 2009, each month the Department shall
12 pay into the Capital Projects Fund an amount that is equal to
13 an amount estimated by the Department to represent 80% of the
14 net revenue realized for the preceding month from the sale of
15 candy, grooming and hygiene products, and soft drinks that had
16 been taxed at a rate of 1% prior to September 1, 2009 but that
17 are now taxed at 6.25%.

18 Beginning July 1, 2013, each month the Department shall pay
19 into the Underground Storage Tank Fund from the proceeds
20 collected under this Act, the Use Tax Act, the Service
21 Occupation Tax Act, and the Retailers' Occupation Tax Act an
22 amount equal to the average monthly deficit in the Underground
23 Storage Tank Fund during the prior year, as certified annually
24 by the Illinois Environmental Protection Agency, but the total
25 payment into the Underground Storage Tank Fund under this Act,
26 the Use Tax Act, the Service Occupation Tax Act, and the

1 Retailers' Occupation Tax Act shall not exceed \$18,000,000 in
2 any State fiscal year. As used in this paragraph, the "average
3 monthly deficit" shall be equal to the difference between the
4 average monthly claims for payment by the fund and the average
5 monthly revenues deposited into the fund, excluding payments
6 made pursuant to this paragraph.

7 Beginning July 1, 2015, of the remainder of the moneys
8 received by the Department under the Use Tax Act, this Act, the
9 Service Occupation Tax Act, and the Retailers' Occupation Tax
10 Act, each month the Department shall deposit \$500,000 into the
11 State Crime Laboratory Fund.

12 Of the remainder of the moneys received by the Department
13 pursuant to this Act, (a) 1.75% thereof shall be paid into the
14 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
15 and after July 1, 1989, 3.8% thereof shall be paid into the
16 Build Illinois Fund; provided, however, that if in any fiscal
17 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
18 may be, of the moneys received by the Department and required
19 to be paid into the Build Illinois Fund pursuant to Section 3
20 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
21 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
22 Service Occupation Tax Act, such Acts being hereinafter called
23 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
24 may be, of moneys being hereinafter called the "Tax Act
25 Amount", and (2) the amount transferred to the Build Illinois
26 Fund from the State and Local Sales Tax Reform Fund shall be

1 less than the Annual Specified Amount (as defined in Section 3
2 of the Retailers' Occupation Tax Act), an amount equal to the
3 difference shall be immediately paid into the Build Illinois
4 Fund from other moneys received by the Department pursuant to
5 the Tax Acts; and further provided, that if on the last
6 business day of any month the sum of (1) the Tax Act Amount
7 required to be deposited into the Build Illinois Bond Account
8 in the Build Illinois Fund during such month and (2) the amount
9 transferred during such month to the Build Illinois Fund from
10 the State and Local Sales Tax Reform Fund shall have been less
11 than 1/12 of the Annual Specified Amount, an amount equal to
12 the difference shall be immediately paid into the Build
13 Illinois Fund from other moneys received by the Department
14 pursuant to the Tax Acts; and, further provided, that in no
15 event shall the payments required under the preceding proviso
16 result in aggregate payments into the Build Illinois Fund
17 pursuant to this clause (b) for any fiscal year in excess of
18 the greater of (i) the Tax Act Amount or (ii) the Annual
19 Specified Amount for such fiscal year; and, further provided,
20 that the amounts payable into the Build Illinois Fund under
21 this clause (b) shall be payable only until such time as the
22 aggregate amount on deposit under each trust indenture securing
23 Bonds issued and outstanding pursuant to the Build Illinois
24 Bond Act is sufficient, taking into account any future
25 investment income, to fully provide, in accordance with such
26 indenture, for the defeasance of or the payment of the

1 principal of, premium, if any, and interest on the Bonds
2 secured by such indenture and on any Bonds expected to be
3 issued thereafter and all fees and costs payable with respect
4 thereto, all as certified by the Director of the Bureau of the
5 Budget (now Governor's Office of Management and Budget). If on
6 the last business day of any month in which Bonds are
7 outstanding pursuant to the Build Illinois Bond Act, the
8 aggregate of the moneys deposited in the Build Illinois Bond
9 Account in the Build Illinois Fund in such month shall be less
10 than the amount required to be transferred in such month from
11 the Build Illinois Bond Account to the Build Illinois Bond
12 Retirement and Interest Fund pursuant to Section 13 of the
13 Build Illinois Bond Act, an amount equal to such deficiency
14 shall be immediately paid from other moneys received by the
15 Department pursuant to the Tax Acts to the Build Illinois Fund;
16 provided, however, that any amounts paid to the Build Illinois
17 Fund in any fiscal year pursuant to this sentence shall be
18 deemed to constitute payments pursuant to clause (b) of the
19 preceding sentence and shall reduce the amount otherwise
20 payable for such fiscal year pursuant to clause (b) of the
21 preceding sentence. The moneys received by the Department
22 pursuant to this Act and required to be deposited into the
23 Build Illinois Fund are subject to the pledge, claim and charge
24 set forth in Section 12 of the Build Illinois Bond Act.

25 Subject to payment of amounts into the Build Illinois Fund
26 as provided in the preceding paragraph or in any amendment

1 thereto hereafter enacted, the following specified monthly
 2 installment of the amount requested in the certificate of the
 3 Chairman of the Metropolitan Pier and Exposition Authority
 4 provided under Section 8.25f of the State Finance Act, but not
 5 in excess of the sums designated as "Total Deposit", shall be
 6 deposited in the aggregate from collections under Section 9 of
 7 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 8 9 of the Service Occupation Tax Act, and Section 3 of the
 9 Retailers' Occupation Tax Act into the McCormick Place
 10 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
12	1993	\$0
13	1994	53,000,000
14	1995	58,000,000
15	1996	61,000,000
16	1997	64,000,000
17	1998	68,000,000
18	1999	71,000,000
19	2000	75,000,000
20	2001	80,000,000
21	2002	93,000,000
22	2003	99,000,000
23	2004	103,000,000
24	2005	108,000,000
25	2006	113,000,000

1	2007		119,000,000
2	2008		126,000,000
3	2009		132,000,000
4	2010		139,000,000
5	2011		146,000,000
6	2012		153,000,000
7	2013		161,000,000
8	2014		170,000,000
9	2015		179,000,000
10	2016		189,000,000
11	2017		199,000,000
12	2018		210,000,000
13	2019		221,000,000
14	2020		233,000,000
15	2021	<u>300,000,000</u>	246,000,000
16	2022	<u>300,000,000</u>	260,000,000
17	2023	<u>300,000,000</u>	275,000,000
18	2024	<u>300,000,000</u>	275,000,000
19	2025	<u>300,000,000</u>	275,000,000
20	2026	<u>300,000,000</u>	279,000,000
21	2027	<u>375,000,000</u>	292,000,000
22	2028	<u>375,000,000</u>	307,000,000
23	2029	<u>375,000,000</u>	322,000,000
24	2030	<u>375,000,000</u>	338,000,000
25	2031	<u>375,000,000</u>	350,000,000
26	2032	<u>375,000,000</u>	350,000,000

1	<u>2033</u>	<u>375,000,000</u>
2	<u>2034</u>	<u>375,000,000</u>
3	<u>2035</u>	<u>375,000,000</u>
4	<u>2036</u>	<u>450,000,000</u>

5 and

6 each fiscal year

7 thereafter that bonds

8 are outstanding under

9 Section 13.2 of the

10 Metropolitan Pier and

11 Exposition Authority Act,

12 but not after fiscal year 2060.

13 Beginning July 20, 1993 and in each month of each fiscal
 14 year thereafter, one-eighth of the amount requested in the
 15 certificate of the Chairman of the Metropolitan Pier and
 16 Exposition Authority for that fiscal year, less the amount
 17 deposited into the McCormick Place Expansion Project Fund by
 18 the State Treasurer in the respective month under subsection
 19 (g) of Section 13 of the Metropolitan Pier and Exposition
 20 Authority Act, plus cumulative deficiencies in the deposits
 21 required under this Section for previous months and years,
 22 shall be deposited into the McCormick Place Expansion Project
 23 Fund, until the full amount requested for the fiscal year, but
 24 not in excess of the amount specified above as "Total Deposit",
 25 has been deposited.

26 Subject to payment of amounts into the Capital Projects

1 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
2 and the McCormick Place Expansion Project Fund pursuant to the
3 preceding paragraphs or in any amendments thereto hereafter
4 enacted, for aviation fuel sold on or after December 1, 2019,
5 the Department shall each month deposit into the Aviation Fuel
6 Sales Tax Refund Fund an amount estimated by the Department to
7 be required for refunds of the 80% portion of the tax on
8 aviation fuel under this Act. The Department shall only deposit
9 moneys into the Aviation Fuel Sales Tax Refund Fund under this
10 paragraph for so long as the revenue use requirements of 49
11 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

12 Subject to payment of amounts into the Build Illinois Fund
13 and the McCormick Place Expansion Project Fund pursuant to the
14 preceding paragraphs or in any amendments thereto hereafter
15 enacted, beginning July 1, 1993 and ending on September 30,
16 2013, the Department shall each month pay into the Illinois Tax
17 Increment Fund 0.27% of 80% of the net revenue realized for the
18 preceding month from the 6.25% general rate on the selling
19 price of tangible personal property.

20 Subject to payment of amounts into the Build Illinois Fund
21 and the McCormick Place Expansion Project Fund pursuant to the
22 preceding paragraphs or in any amendments thereto hereafter
23 enacted, beginning with the receipt of the first report of
24 taxes paid by an eligible business and continuing for a 25-year
25 period, the Department shall each month pay into the Energy
26 Infrastructure Fund 80% of the net revenue realized from the

1 6.25% general rate on the selling price of Illinois-mined coal
2 that was sold to an eligible business. For purposes of this
3 paragraph, the term "eligible business" means a new electric
4 generating facility certified pursuant to Section 605-332 of
5 the Department of Commerce and Economic Opportunity Law of the
6 Civil Administrative Code of Illinois.

7 Subject to payment of amounts into the Build Illinois Fund,
8 the McCormick Place Expansion Project Fund, the Illinois Tax
9 Increment Fund, and the Energy Infrastructure Fund pursuant to
10 the preceding paragraphs or in any amendments to this Section
11 hereafter enacted, beginning on the first day of the first
12 calendar month to occur on or after August 26, 2014 (the
13 effective date of Public Act 98-1098), each month, from the
14 collections made under Section 9 of the Use Tax Act, Section 9
15 of the Service Use Tax Act, Section 9 of the Service Occupation
16 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
17 the Department shall pay into the Tax Compliance and
18 Administration Fund, to be used, subject to appropriation, to
19 fund additional auditors and compliance personnel at the
20 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
21 the cash receipts collected during the preceding fiscal year by
22 the Audit Bureau of the Department under the Use Tax Act, the
23 Service Use Tax Act, the Service Occupation Tax Act, the
24 Retailers' Occupation Tax Act, and associated local occupation
25 and use taxes administered by the Department.

26 Subject to payments of amounts into the Build Illinois

1 Fund, the McCormick Place Expansion Project Fund, the Illinois
2 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
3 Compliance and Administration Fund as provided in this Section,
4 beginning on July 1, 2018 the Department shall pay each month
5 into the Downstate Public Transportation Fund the moneys
6 required to be so paid under Section 2-3 of the Downstate
7 Public Transportation Act.

8 Subject to successful execution and delivery of a
9 public-private agreement between the public agency and private
10 entity and completion of the civic build, beginning on July 1,
11 2023, of the remainder of the moneys received by the Department
12 under the Use Tax Act, the Service Use Tax Act, the Service
13 Occupation Tax Act, and this Act, the Department shall deposit
14 the following specified deposits in the aggregate from
15 collections under the Use Tax Act, the Service Use Tax Act, the
16 Service Occupation Tax Act, and the Retailers' Occupation Tax
17 Act, as required under Section 8.25g of the State Finance Act
18 for distribution consistent with the Public-Private
19 Partnership for Civic and Transit Infrastructure Project Act.
20 The moneys received by the Department pursuant to this Act and
21 required to be deposited into the Civic and Transit
22 Infrastructure Fund are subject to the pledge, claim, and
23 charge set forth in Section 25-55 of the Public-Private
24 Partnership for Civic and Transit Infrastructure Project Act.
25 As used in this paragraph, "civic build", "private entity",
26 "public-private agreement", and "public agency" have the

1 meanings provided in Section 25-10 of the Public-Private
2 Partnership for Civic and Transit Infrastructure Project Act.

3	Fiscal Year	Total Deposit
4	2024	\$200,000,000
5	2025	\$206,000,000
6	2026	\$212,200,000
7	2027	\$218,500,000
8	2028	\$225,100,000
9	2029	\$288,700,000
10	2030	\$298,900,000
11	2031	\$309,300,000
12	2032	\$320,100,000
13	2033	\$331,200,000
14	2034	\$341,200,000
15	2035	\$351,400,000
16	2036	\$361,900,000
17	2037	\$372,800,000
18	2038	\$384,000,000
19	2039	\$395,500,000
20	2040	\$407,400,000
21	2041	\$419,600,000
22	2042	\$432,200,000
23	2043	\$445,100,000

24 Beginning July 1, 2021 and until July 1, 2022, subject to
25 the payment of amounts into the State and Local Sales Tax
26 Reform Fund, the Build Illinois Fund, the McCormick Place

1 Expansion Project Fund, the Illinois Tax Increment Fund, the
2 Energy Infrastructure Fund, and the Tax Compliance and
3 Administration Fund as provided in this Section, the Department
4 shall pay each month into the Road Fund the amount estimated to
5 represent 16% of the net revenue realized from the taxes
6 imposed on motor fuel and gasohol. Beginning July 1, 2022 and
7 until July 1, 2023, subject to the payment of amounts into the
8 State and Local Sales Tax Reform Fund, the Build Illinois Fund,
9 the McCormick Place Expansion Project Fund, the Illinois Tax
10 Increment Fund, the Energy Infrastructure Fund, and the Tax
11 Compliance and Administration Fund as provided in this Section,
12 the Department shall pay each month into the Road Fund the
13 amount estimated to represent 32% of the net revenue realized
14 from the taxes imposed on motor fuel and gasohol. Beginning
15 July 1, 2023 and until July 1, 2024, subject to the payment of
16 amounts into the State and Local Sales Tax Reform Fund, the
17 Build Illinois Fund, the McCormick Place Expansion Project
18 Fund, the Illinois Tax Increment Fund, the Energy
19 Infrastructure Fund, and the Tax Compliance and Administration
20 Fund as provided in this Section, the Department shall pay each
21 month into the Road Fund the amount estimated to represent 48%
22 of the net revenue realized from the taxes imposed on motor
23 fuel and gasohol. Beginning July 1, 2024 and until July 1,
24 2025, subject to the payment of amounts into the State and
25 Local Sales Tax Reform Fund, the Build Illinois Fund, the
26 McCormick Place Expansion Project Fund, the Illinois Tax

1 Increment Fund, the Energy Infrastructure Fund, and the Tax
2 Compliance and Administration Fund as provided in this Section,
3 the Department shall pay each month into the Road Fund the
4 amount estimated to represent 64% of the net revenue realized
5 from the taxes imposed on motor fuel and gasohol. Beginning on
6 July 1, 2025, subject to the payment of amounts into the State
7 and Local Sales Tax Reform Fund, the Build Illinois Fund, the
8 McCormick Place Expansion Project Fund, the Illinois Tax
9 Increment Fund, the Energy Infrastructure Fund, and the Tax
10 Compliance and Administration Fund as provided in this Section,
11 the Department shall pay each month into the Road Fund the
12 amount estimated to represent 80% of the net revenue realized
13 from the taxes imposed on motor fuel and gasohol. As used in
14 this paragraph "motor fuel" has the meaning given to that term
15 in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the
16 meaning given to that term in Section 3-40 of the Use Tax Act.

17 Of the remainder of the moneys received by the Department
18 pursuant to this Act, 75% thereof shall be paid into the
19 General Revenue Fund of the State Treasury and 25% shall be
20 reserved in a special account and used only for the transfer to
21 the Common School Fund as part of the monthly transfer from the
22 General Revenue Fund in accordance with Section 8a of the State
23 Finance Act.

24 As soon as possible after the first day of each month, upon
25 certification of the Department of Revenue, the Comptroller
26 shall order transferred and the Treasurer shall transfer from

1 the General Revenue Fund to the Motor Fuel Tax Fund an amount
2 equal to 1.7% of 80% of the net revenue realized under this Act
3 for the second preceding month. Beginning April 1, 2000, this
4 transfer is no longer required and shall not be made.

5 Net revenue realized for a month shall be the revenue
6 collected by the State pursuant to this Act, less the amount
7 paid out during that month as refunds to taxpayers for
8 overpayment of liability.

9 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
10 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
11 15, Section 15-15, eff. 6-5-19; 101-10, Article 25, Section
12 25-110, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
13 6-28-19; 101-604, eff. 12-13-19.)

14 Section 15-20. The Service Occupation Tax Act is amended by
15 changing Section 9 as follows:

16 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

17 Sec. 9. Each serviceman required or authorized to collect
18 the tax herein imposed shall pay to the Department the amount
19 of such tax at the time when he is required to file his return
20 for the period during which such tax was collectible, less a
21 discount of 2.1% prior to January 1, 1990, and 1.75% on and
22 after January 1, 1990, or \$5 per calendar year, whichever is
23 greater, which is allowed to reimburse the serviceman for
24 expenses incurred in collecting the tax, keeping records,

1 preparing and filing returns, remitting the tax and supplying
2 data to the Department on request. The discount under this
3 Section is not allowed for the 1.25% portion of taxes paid on
4 aviation fuel that is subject to the revenue use requirements
5 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount allowed
6 under this Section is allowed only for returns that are filed
7 in the manner required by this Act. The Department may disallow
8 the discount for servicemen whose certificate of registration
9 is revoked at the time the return is filed, but only if the
10 Department's decision to revoke the certificate of
11 registration has become final.

12 Where such tangible personal property is sold under a
13 conditional sales contract, or under any other form of sale
14 wherein the payment of the principal sum, or a part thereof, is
15 extended beyond the close of the period for which the return is
16 filed, the serviceman, in collecting the tax may collect, for
17 each tax return period, only the tax applicable to the part of
18 the selling price actually received during such tax return
19 period.

20 Except as provided hereinafter in this Section, on or
21 before the twentieth day of each calendar month, such
22 serviceman shall file a return for the preceding calendar month
23 in accordance with reasonable rules and regulations to be
24 promulgated by the Department of Revenue. Such return shall be
25 filed on a form prescribed by the Department and shall contain
26 such information as the Department may reasonably require. On

1 and after January 1, 2018, with respect to servicemen whose
2 annual gross receipts average \$20,000 or more, all returns
3 required to be filed pursuant to this Act shall be filed
4 electronically. Servicemen who demonstrate that they do not
5 have access to the Internet or demonstrate hardship in filing
6 electronically may petition the Department to waive the
7 electronic filing requirement.

8 The Department may require returns to be filed on a
9 quarterly basis. If so required, a return for each calendar
10 quarter shall be filed on or before the twentieth day of the
11 calendar month following the end of such calendar quarter. The
12 taxpayer shall also file a return with the Department for each
13 of the first two months of each calendar quarter, on or before
14 the twentieth day of the following calendar month, stating:

15 1. The name of the seller;

16 2. The address of the principal place of business from
17 which he engages in business as a serviceman in this State;

18 3. The total amount of taxable receipts received by him
19 during the preceding calendar month, including receipts
20 from charge and time sales, but less all deductions allowed
21 by law;

22 4. The amount of credit provided in Section 2d of this
23 Act;

24 5. The amount of tax due;

25 5-5. The signature of the taxpayer; and

26 6. Such other reasonable information as the Department

1 may require.

2 Each serviceman required or authorized to collect the tax
3 herein imposed on aviation fuel acquired as an incident to the
4 purchase of a service in this State during the preceding
5 calendar month shall, instead of reporting and paying tax as
6 otherwise required by this Section, report and pay such tax on
7 a separate aviation fuel tax return. The requirements related
8 to the return shall be as otherwise provided in this Section.
9 Notwithstanding any other provisions of this Act to the
10 contrary, servicemen transferring aviation fuel incident to
11 sales of service shall file all aviation fuel tax returns and
12 shall make all aviation fuel tax payments by electronic means
13 in the manner and form required by the Department. For purposes
14 of this Section, "aviation fuel" means jet fuel and aviation
15 gasoline.

16 If a taxpayer fails to sign a return within 30 days after
17 the proper notice and demand for signature by the Department,
18 the return shall be considered valid and any amount shown to be
19 due on the return shall be deemed assessed.

20 Notwithstanding any other provision of this Act to the
21 contrary, servicemen subject to tax on cannabis shall file all
22 cannabis tax returns and shall make all cannabis tax payments
23 by electronic means in the manner and form required by the
24 Department.

25 Prior to October 1, 2003, and on and after September 1,
26 2004 a serviceman may accept a Manufacturer's Purchase Credit

1 certification from a purchaser in satisfaction of Service Use
2 Tax as provided in Section 3-70 of the Service Use Tax Act if
3 the purchaser provides the appropriate documentation as
4 required by Section 3-70 of the Service Use Tax Act. A
5 Manufacturer's Purchase Credit certification, accepted prior
6 to October 1, 2003 or on or after September 1, 2004 by a
7 serviceman as provided in Section 3-70 of the Service Use Tax
8 Act, may be used by that serviceman to satisfy Service
9 Occupation Tax liability in the amount claimed in the
10 certification, not to exceed 6.25% of the receipts subject to
11 tax from a qualifying purchase. A Manufacturer's Purchase
12 Credit reported on any original or amended return filed under
13 this Act after October 20, 2003 for reporting periods prior to
14 September 1, 2004 shall be disallowed. Manufacturer's Purchase
15 Credit reported on annual returns due on or after January 1,
16 2005 will be disallowed for periods prior to September 1, 2004.
17 No Manufacturer's Purchase Credit may be used after September
18 30, 2003 through August 31, 2004 to satisfy any tax liability
19 imposed under this Act, including any audit liability.

20 If the serviceman's average monthly tax liability to the
21 Department does not exceed \$200, the Department may authorize
22 his returns to be filed on a quarter annual basis, with the
23 return for January, February and March of a given year being
24 due by April 20 of such year; with the return for April, May
25 and June of a given year being due by July 20 of such year; with
26 the return for July, August and September of a given year being

1 due by October 20 of such year, and with the return for
2 October, November and December of a given year being due by
3 January 20 of the following year.

4 If the serviceman's average monthly tax liability to the
5 Department does not exceed \$50, the Department may authorize
6 his returns to be filed on an annual basis, with the return for
7 a given year being due by January 20 of the following year.

8 Such quarter annual and annual returns, as to form and
9 substance, shall be subject to the same requirements as monthly
10 returns.

11 Notwithstanding any other provision in this Act concerning
12 the time within which a serviceman may file his return, in the
13 case of any serviceman who ceases to engage in a kind of
14 business which makes him responsible for filing returns under
15 this Act, such serviceman shall file a final return under this
16 Act with the Department not more than 1 month after
17 discontinuing such business.

18 Beginning October 1, 1993, a taxpayer who has an average
19 monthly tax liability of \$150,000 or more shall make all
20 payments required by rules of the Department by electronic
21 funds transfer. Beginning October 1, 1994, a taxpayer who has
22 an average monthly tax liability of \$100,000 or more shall make
23 all payments required by rules of the Department by electronic
24 funds transfer. Beginning October 1, 1995, a taxpayer who has
25 an average monthly tax liability of \$50,000 or more shall make
26 all payments required by rules of the Department by electronic

1 funds transfer. Beginning October 1, 2000, a taxpayer who has
2 an annual tax liability of \$200,000 or more shall make all
3 payments required by rules of the Department by electronic
4 funds transfer. The term "annual tax liability" shall be the
5 sum of the taxpayer's liabilities under this Act, and under all
6 other State and local occupation and use tax laws administered
7 by the Department, for the immediately preceding calendar year.
8 The term "average monthly tax liability" means the sum of the
9 taxpayer's liabilities under this Act, and under all other
10 State and local occupation and use tax laws administered by the
11 Department, for the immediately preceding calendar year
12 divided by 12. Beginning on October 1, 2002, a taxpayer who has
13 a tax liability in the amount set forth in subsection (b) of
14 Section 2505-210 of the Department of Revenue Law shall make
15 all payments required by rules of the Department by electronic
16 funds transfer.

17 Before August 1 of each year beginning in 1993, the
18 Department shall notify all taxpayers required to make payments
19 by electronic funds transfer. All taxpayers required to make
20 payments by electronic funds transfer shall make those payments
21 for a minimum of one year beginning on October 1.

22 Any taxpayer not required to make payments by electronic
23 funds transfer may make payments by electronic funds transfer
24 with the permission of the Department.

25 All taxpayers required to make payment by electronic funds
26 transfer and any taxpayers authorized to voluntarily make

1 payments by electronic funds transfer shall make those payments
2 in the manner authorized by the Department.

3 The Department shall adopt such rules as are necessary to
4 effectuate a program of electronic funds transfer and the
5 requirements of this Section.

6 Where a serviceman collects the tax with respect to the
7 selling price of tangible personal property which he sells and
8 the purchaser thereafter returns such tangible personal
9 property and the serviceman refunds the selling price thereof
10 to the purchaser, such serviceman shall also refund, to the
11 purchaser, the tax so collected from the purchaser. When filing
12 his return for the period in which he refunds such tax to the
13 purchaser, the serviceman may deduct the amount of the tax so
14 refunded by him to the purchaser from any other Service
15 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or
16 Use Tax which such serviceman may be required to pay or remit
17 to the Department, as shown by such return, provided that the
18 amount of the tax to be deducted shall previously have been
19 remitted to the Department by such serviceman. If the
20 serviceman shall not previously have remitted the amount of
21 such tax to the Department, he shall be entitled to no
22 deduction hereunder upon refunding such tax to the purchaser.

23 If experience indicates such action to be practicable, the
24 Department may prescribe and furnish a combination or joint
25 return which will enable servicemen, who are required to file
26 returns hereunder and also under the Retailers' Occupation Tax

1 Act, the Use Tax Act or the Service Use Tax Act, to furnish all
2 the return information required by all said Acts on the one
3 form.

4 Where the serviceman has more than one business registered
5 with the Department under separate registrations hereunder,
6 such serviceman shall file separate returns for each registered
7 business.

8 Beginning January 1, 1990, each month the Department shall
9 pay into the Local Government Tax Fund the revenue realized for
10 the preceding month from the 1% tax imposed under this Act.

11 Beginning January 1, 1990, each month the Department shall
12 pay into the County and Mass Transit District Fund 4% of the
13 revenue realized for the preceding month from the 6.25% general
14 rate on sales of tangible personal property other than aviation
15 fuel sold on or after December 1, 2019. This exception for
16 aviation fuel only applies for so long as the revenue use
17 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
18 binding on the State.

19 Beginning August 1, 2000, each month the Department shall
20 pay into the County and Mass Transit District Fund 20% of the
21 net revenue realized for the preceding month from the 1.25%
22 rate on the selling price of motor fuel and gasohol.

23 Beginning January 1, 1990, each month the Department shall
24 pay into the Local Government Tax Fund 16% of the revenue
25 realized for the preceding month from the 6.25% general rate on
26 transfers of tangible personal property other than aviation

1 fuel sold on or after December 1, 2019. This exception for
2 aviation fuel only applies for so long as the revenue use
3 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
4 binding on the State.

5 For aviation fuel sold on or after December 1, 2019, each
6 month the Department shall pay into the State Aviation Program
7 Fund 20% of the net revenue realized for the preceding month
8 from the 6.25% general rate on the selling price of aviation
9 fuel, less an amount estimated by the Department to be required
10 for refunds of the 20% portion of the tax on aviation fuel
11 under this Act, which amount shall be deposited into the
12 Aviation Fuel Sales Tax Refund Fund. The Department shall only
13 pay moneys into the State Aviation Program Fund and the
14 Aviation Fuel Sales Tax Refund Fund under this Act for so long
15 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
16 U.S.C. 47133 are binding on the State.

17 Beginning August 1, 2000, each month the Department shall
18 pay into the Local Government Tax Fund 80% of the net revenue
19 realized for the preceding month from the 1.25% rate on the
20 selling price of motor fuel and gasohol.

21 Beginning October 1, 2009, each month the Department shall
22 pay into the Capital Projects Fund an amount that is equal to
23 an amount estimated by the Department to represent 80% of the
24 net revenue realized for the preceding month from the sale of
25 candy, grooming and hygiene products, and soft drinks that had
26 been taxed at a rate of 1% prior to September 1, 2009 but that

1 are now taxed at 6.25%.

2 Beginning July 1, 2013, each month the Department shall pay
3 into the Underground Storage Tank Fund from the proceeds
4 collected under this Act, the Use Tax Act, the Service Use Tax
5 Act, and the Retailers' Occupation Tax Act an amount equal to
6 the average monthly deficit in the Underground Storage Tank
7 Fund during the prior year, as certified annually by the
8 Illinois Environmental Protection Agency, but the total
9 payment into the Underground Storage Tank Fund under this Act,
10 the Use Tax Act, the Service Use Tax Act, and the Retailers'
11 Occupation Tax Act shall not exceed \$18,000,000 in any State
12 fiscal year. As used in this paragraph, the "average monthly
13 deficit" shall be equal to the difference between the average
14 monthly claims for payment by the fund and the average monthly
15 revenues deposited into the fund, excluding payments made
16 pursuant to this paragraph.

17 Beginning July 1, 2015, of the remainder of the moneys
18 received by the Department under the Use Tax Act, the Service
19 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,
20 each month the Department shall deposit \$500,000 into the State
21 Crime Laboratory Fund.

22 Of the remainder of the moneys received by the Department
23 pursuant to this Act, (a) 1.75% thereof shall be paid into the
24 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
25 and after July 1, 1989, 3.8% thereof shall be paid into the
26 Build Illinois Fund; provided, however, that if in any fiscal

1 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
2 may be, of the moneys received by the Department and required
3 to be paid into the Build Illinois Fund pursuant to Section 3
4 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
5 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
6 Service Occupation Tax Act, such Acts being hereinafter called
7 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
8 may be, of moneys being hereinafter called the "Tax Act
9 Amount", and (2) the amount transferred to the Build Illinois
10 Fund from the State and Local Sales Tax Reform Fund shall be
11 less than the Annual Specified Amount (as defined in Section 3
12 of the Retailers' Occupation Tax Act), an amount equal to the
13 difference shall be immediately paid into the Build Illinois
14 Fund from other moneys received by the Department pursuant to
15 the Tax Acts; and further provided, that if on the last
16 business day of any month the sum of (1) the Tax Act Amount
17 required to be deposited into the Build Illinois Account in the
18 Build Illinois Fund during such month and (2) the amount
19 transferred during such month to the Build Illinois Fund from
20 the State and Local Sales Tax Reform Fund shall have been less
21 than 1/12 of the Annual Specified Amount, an amount equal to
22 the difference shall be immediately paid into the Build
23 Illinois Fund from other moneys received by the Department
24 pursuant to the Tax Acts; and, further provided, that in no
25 event shall the payments required under the preceding proviso
26 result in aggregate payments into the Build Illinois Fund

1 pursuant to this clause (b) for any fiscal year in excess of
2 the greater of (i) the Tax Act Amount or (ii) the Annual
3 Specified Amount for such fiscal year; and, further provided,
4 that the amounts payable into the Build Illinois Fund under
5 this clause (b) shall be payable only until such time as the
6 aggregate amount on deposit under each trust indenture securing
7 Bonds issued and outstanding pursuant to the Build Illinois
8 Bond Act is sufficient, taking into account any future
9 investment income, to fully provide, in accordance with such
10 indenture, for the defeasance of or the payment of the
11 principal of, premium, if any, and interest on the Bonds
12 secured by such indenture and on any Bonds expected to be
13 issued thereafter and all fees and costs payable with respect
14 thereto, all as certified by the Director of the Bureau of the
15 Budget (now Governor's Office of Management and Budget). If on
16 the last business day of any month in which Bonds are
17 outstanding pursuant to the Build Illinois Bond Act, the
18 aggregate of the moneys deposited in the Build Illinois Bond
19 Account in the Build Illinois Fund in such month shall be less
20 than the amount required to be transferred in such month from
21 the Build Illinois Bond Account to the Build Illinois Bond
22 Retirement and Interest Fund pursuant to Section 13 of the
23 Build Illinois Bond Act, an amount equal to such deficiency
24 shall be immediately paid from other moneys received by the
25 Department pursuant to the Tax Acts to the Build Illinois Fund;
26 provided, however, that any amounts paid to the Build Illinois

1 Fund in any fiscal year pursuant to this sentence shall be
 2 deemed to constitute payments pursuant to clause (b) of the
 3 preceding sentence and shall reduce the amount otherwise
 4 payable for such fiscal year pursuant to clause (b) of the
 5 preceding sentence. The moneys received by the Department
 6 pursuant to this Act and required to be deposited into the
 7 Build Illinois Fund are subject to the pledge, claim and charge
 8 set forth in Section 12 of the Build Illinois Bond Act.

9 Subject to payment of amounts into the Build Illinois Fund
 10 as provided in the preceding paragraph or in any amendment
 11 thereto hereafter enacted, the following specified monthly
 12 installment of the amount requested in the certificate of the
 13 Chairman of the Metropolitan Pier and Exposition Authority
 14 provided under Section 8.25f of the State Finance Act, but not
 15 in excess of the sums designated as "Total Deposit", shall be
 16 deposited in the aggregate from collections under Section 9 of
 17 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 18 9 of the Service Occupation Tax Act, and Section 3 of the
 19 Retailers' Occupation Tax Act into the McCormick Place
 20 Expansion Project Fund in the specified fiscal years.

21	Fiscal Year	Total
		Deposit
22	1993	\$0
23	1994	53,000,000
24	1995	58,000,000
25	1996	61,000,000

1	1997		64,000,000
2	1998		68,000,000
3	1999		71,000,000
4	2000		75,000,000
5	2001		80,000,000
6	2002		93,000,000
7	2003		99,000,000
8	2004		103,000,000
9	2005		108,000,000
10	2006		113,000,000
11	2007		119,000,000
12	2008		126,000,000
13	2009		132,000,000
14	2010		139,000,000
15	2011		146,000,000
16	2012		153,000,000
17	2013		161,000,000
18	2014		170,000,000
19	2015		179,000,000
20	2016		189,000,000
21	2017		199,000,000
22	2018		210,000,000
23	2019		221,000,000
24	2020		233,000,000
25	2021	<u>300,000,000</u>	246,000,000
26	2022	<u>300,000,000</u>	260,000,000

1	2023	<u>300,000,000</u>	275,000,000
2	2024	<u>300,000,000</u>	275,000,000
3	2025	<u>300,000,000</u>	275,000,000
4	2026	<u>300,000,000</u>	279,000,000
5	2027	<u>375,000,000</u>	292,000,000
6	2028	<u>375,000,000</u>	307,000,000
7	2029	<u>375,000,000</u>	322,000,000
8	2030	<u>375,000,000</u>	338,000,000
9	2031	<u>375,000,000</u>	350,000,000
10	2032	<u>375,000,000</u>	350,000,000
11	<u>2033</u>		<u>375,000,000</u>
12	<u>2034</u>		<u>375,000,000</u>
13	<u>2035</u>		<u>375,000,000</u>
14	<u>2036</u>		<u>450,000,000</u>

15 and

16 each fiscal year

17 thereafter that bonds

18 are outstanding under

19 Section 13.2 of the

20 Metropolitan Pier and

21 Exposition Authority Act,

22 but not after fiscal year 2060.

23 Beginning July 20, 1993 and in each month of each fiscal

24 year thereafter, one-eighth of the amount requested in the

25 certificate of the Chairman of the Metropolitan Pier and

26 Exposition Authority for that fiscal year, less the amount

1 deposited into the McCormick Place Expansion Project Fund by
2 the State Treasurer in the respective month under subsection
3 (g) of Section 13 of the Metropolitan Pier and Exposition
4 Authority Act, plus cumulative deficiencies in the deposits
5 required under this Section for previous months and years,
6 shall be deposited into the McCormick Place Expansion Project
7 Fund, until the full amount requested for the fiscal year, but
8 not in excess of the amount specified above as "Total Deposit",
9 has been deposited.

10 Subject to payment of amounts into the Capital Projects
11 Fund, the Build Illinois Fund, and the McCormick Place
12 Expansion Project Fund pursuant to the preceding paragraphs or
13 in any amendments thereto hereafter enacted, for aviation fuel
14 sold on or after December 1, 2019, the Department shall each
15 month deposit into the Aviation Fuel Sales Tax Refund Fund an
16 amount estimated by the Department to be required for refunds
17 of the 80% portion of the tax on aviation fuel under this Act.
18 The Department shall only deposit moneys into the Aviation Fuel
19 Sales Tax Refund Fund under this paragraph for so long as the
20 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
21 47133 are binding on the State.

22 Subject to payment of amounts into the Build Illinois Fund
23 and the McCormick Place Expansion Project Fund pursuant to the
24 preceding paragraphs or in any amendments thereto hereafter
25 enacted, beginning July 1, 1993 and ending on September 30,
26 2013, the Department shall each month pay into the Illinois Tax

1 Increment Fund 0.27% of 80% of the net revenue realized for the
2 preceding month from the 6.25% general rate on the selling
3 price of tangible personal property.

4 Subject to payment of amounts into the Build Illinois Fund
5 and the McCormick Place Expansion Project Fund pursuant to the
6 preceding paragraphs or in any amendments thereto hereafter
7 enacted, beginning with the receipt of the first report of
8 taxes paid by an eligible business and continuing for a 25-year
9 period, the Department shall each month pay into the Energy
10 Infrastructure Fund 80% of the net revenue realized from the
11 6.25% general rate on the selling price of Illinois-mined coal
12 that was sold to an eligible business. For purposes of this
13 paragraph, the term "eligible business" means a new electric
14 generating facility certified pursuant to Section 605-332 of
15 the Department of Commerce and Economic Opportunity Law of the
16 Civil Administrative Code of Illinois.

17 Subject to payment of amounts into the Build Illinois Fund,
18 the McCormick Place Expansion Project Fund, the Illinois Tax
19 Increment Fund, and the Energy Infrastructure Fund pursuant to
20 the preceding paragraphs or in any amendments to this Section
21 hereafter enacted, beginning on the first day of the first
22 calendar month to occur on or after August 26, 2014 (the
23 effective date of Public Act 98-1098), each month, from the
24 collections made under Section 9 of the Use Tax Act, Section 9
25 of the Service Use Tax Act, Section 9 of the Service Occupation
26 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,

1 the Department shall pay into the Tax Compliance and
2 Administration Fund, to be used, subject to appropriation, to
3 fund additional auditors and compliance personnel at the
4 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
5 the cash receipts collected during the preceding fiscal year by
6 the Audit Bureau of the Department under the Use Tax Act, the
7 Service Use Tax Act, the Service Occupation Tax Act, the
8 Retailers' Occupation Tax Act, and associated local occupation
9 and use taxes administered by the Department.

10 Subject to payments of amounts into the Build Illinois
11 Fund, the McCormick Place Expansion Project Fund, the Illinois
12 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
13 Compliance and Administration Fund as provided in this Section,
14 beginning on July 1, 2018 the Department shall pay each month
15 into the Downstate Public Transportation Fund the moneys
16 required to be so paid under Section 2-3 of the Downstate
17 Public Transportation Act.

18 Subject to successful execution and delivery of a
19 public-private agreement between the public agency and private
20 entity and completion of the civic build, beginning on July 1,
21 2023, of the remainder of the moneys received by the Department
22 under the Use Tax Act, the Service Use Tax Act, the Service
23 Occupation Tax Act, and this Act, the Department shall deposit
24 the following specified deposits in the aggregate from
25 collections under the Use Tax Act, the Service Use Tax Act, the
26 Service Occupation Tax Act, and the Retailers' Occupation Tax

1 Act, as required under Section 8.25g of the State Finance Act
 2 for distribution consistent with the Public-Private
 3 Partnership for Civic and Transit Infrastructure Project Act.
 4 The moneys received by the Department pursuant to this Act and
 5 required to be deposited into the Civic and Transit
 6 Infrastructure Fund are subject to the pledge, claim and charge
 7 set forth in Section 25-55 of the Public-Private Partnership
 8 for Civic and Transit Infrastructure Project Act. As used in
 9 this paragraph, "civic build", "private entity",
 10 "public-private agreement", and "public agency" have the
 11 meanings provided in Section 25-10 of the Public-Private
 12 Partnership for Civic and Transit Infrastructure Project Act.

13	Fiscal Year	Total Deposit
14	2024	\$200,000,000
15	2025	\$206,000,000
16	2026	\$212,200,000
17	2027	\$218,500,000
18	2028	\$225,100,000
19	2029	\$288,700,000
20	2030	\$298,900,000
21	2031	\$309,300,000
22	2032	\$320,100,000
23	2033	\$331,200,000
24	2034	\$341,200,000
25	2035	\$351,400,000
26	2036	\$361,900,000

1	2037	\$372,800,000
2	2038	\$384,000,000
3	2039	\$395,500,000
4	2040	\$407,400,000
5	2041	\$419,600,000
6	2042	\$432,200,000
7	2043	\$445,100,000

8 Beginning July 1, 2021 and until July 1, 2022, subject to
9 the payment of amounts into the County and Mass Transit
10 District Fund, the Local Government Tax Fund, the Build
11 Illinois Fund, the McCormick Place Expansion Project Fund, the
12 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
13 and the Tax Compliance and Administration Fund as provided in
14 this Section, the Department shall pay each month into the Road
15 Fund the amount estimated to represent 16% of the net revenue
16 realized from the taxes imposed on motor fuel and gasohol.
17 Beginning July 1, 2022 and until July 1, 2023, subject to the
18 payment of amounts into the County and Mass Transit District
19 Fund, the Local Government Tax Fund, the Build Illinois Fund,
20 the McCormick Place Expansion Project Fund, the Illinois Tax
21 Increment Fund, the Energy Infrastructure Fund, and the Tax
22 Compliance and Administration Fund as provided in this Section,
23 the Department shall pay each month into the Road Fund the
24 amount estimated to represent 32% of the net revenue realized
25 from the taxes imposed on motor fuel and gasohol. Beginning
26 July 1, 2023 and until July 1, 2024, subject to the payment of

1 amounts into the County and Mass Transit District Fund, the
2 Local Government Tax Fund, the Build Illinois Fund, the
3 McCormick Place Expansion Project Fund, the Illinois Tax
4 Increment Fund, the Energy Infrastructure Fund, and the Tax
5 Compliance and Administration Fund as provided in this Section,
6 the Department shall pay each month into the Road Fund the
7 amount estimated to represent 48% of the net revenue realized
8 from the taxes imposed on motor fuel and gasohol. Beginning
9 July 1, 2024 and until July 1, 2025, subject to the payment of
10 amounts into the County and Mass Transit District Fund, the
11 Local Government Tax Fund, the Build Illinois Fund, the
12 McCormick Place Expansion Project Fund, the Illinois Tax
13 Increment Fund, the Energy Infrastructure Fund, and the Tax
14 Compliance and Administration Fund as provided in this Section,
15 the Department shall pay each month into the Road Fund the
16 amount estimated to represent 64% of the net revenue realized
17 from the taxes imposed on motor fuel and gasohol. Beginning on
18 July 1, 2025, subject to the payment of amounts into the County
19 and Mass Transit District Fund, the Local Government Tax Fund,
20 the Build Illinois Fund, the McCormick Place Expansion Project
21 Fund, the Illinois Tax Increment Fund, the Energy
22 Infrastructure Fund, and the Tax Compliance and Administration
23 Fund as provided in this Section, the Department shall pay each
24 month into the Road Fund the amount estimated to represent 80%
25 of the net revenue realized from the taxes imposed on motor
26 fuel and gasohol. As used in this paragraph "motor fuel" has

1 the meaning given to that term in Section 1.1 of the Motor Fuel
2 Tax Act, and "gasohol" has the meaning given to that term in
3 Section 3-40 of the Use Tax Act.

4 Of the remainder of the moneys received by the Department
5 pursuant to this Act, 75% shall be paid into the General
6 Revenue Fund of the State Treasury and 25% shall be reserved in
7 a special account and used only for the transfer to the Common
8 School Fund as part of the monthly transfer from the General
9 Revenue Fund in accordance with Section 8a of the State Finance
10 Act.

11 The Department may, upon separate written notice to a
12 taxpayer, require the taxpayer to prepare and file with the
13 Department on a form prescribed by the Department within not
14 less than 60 days after receipt of the notice an annual
15 information return for the tax year specified in the notice.
16 Such annual return to the Department shall include a statement
17 of gross receipts as shown by the taxpayer's last Federal
18 income tax return. If the total receipts of the business as
19 reported in the Federal income tax return do not agree with the
20 gross receipts reported to the Department of Revenue for the
21 same period, the taxpayer shall attach to his annual return a
22 schedule showing a reconciliation of the 2 amounts and the
23 reasons for the difference. The taxpayer's annual return to the
24 Department shall also disclose the cost of goods sold by the
25 taxpayer during the year covered by such return, opening and
26 closing inventories of such goods for such year, cost of goods

1 used from stock or taken from stock and given away by the
2 taxpayer during such year, pay roll information of the
3 taxpayer's business during such year and any additional
4 reasonable information which the Department deems would be
5 helpful in determining the accuracy of the monthly, quarterly
6 or annual returns filed by such taxpayer as hereinbefore
7 provided for in this Section.

8 If the annual information return required by this Section
9 is not filed when and as required, the taxpayer shall be liable
10 as follows:

11 (i) Until January 1, 1994, the taxpayer shall be liable
12 for a penalty equal to 1/6 of 1% of the tax due from such
13 taxpayer under this Act during the period to be covered by
14 the annual return for each month or fraction of a month
15 until such return is filed as required, the penalty to be
16 assessed and collected in the same manner as any other
17 penalty provided for in this Act.

18 (ii) On and after January 1, 1994, the taxpayer shall
19 be liable for a penalty as described in Section 3-4 of the
20 Uniform Penalty and Interest Act.

21 The chief executive officer, proprietor, owner or highest
22 ranking manager shall sign the annual return to certify the
23 accuracy of the information contained therein. Any person who
24 willfully signs the annual return containing false or
25 inaccurate information shall be guilty of perjury and punished
26 accordingly. The annual return form prescribed by the

1 Department shall include a warning that the person signing the
2 return may be liable for perjury.

3 The foregoing portion of this Section concerning the filing
4 of an annual information return shall not apply to a serviceman
5 who is not required to file an income tax return with the
6 United States Government.

7 As soon as possible after the first day of each month, upon
8 certification of the Department of Revenue, the Comptroller
9 shall order transferred and the Treasurer shall transfer from
10 the General Revenue Fund to the Motor Fuel Tax Fund an amount
11 equal to 1.7% of 80% of the net revenue realized under this Act
12 for the second preceding month. Beginning April 1, 2000, this
13 transfer is no longer required and shall not be made.

14 Net revenue realized for a month shall be the revenue
15 collected by the State pursuant to this Act, less the amount
16 paid out during that month as refunds to taxpayers for
17 overpayment of liability.

18 For greater simplicity of administration, it shall be
19 permissible for manufacturers, importers and wholesalers whose
20 products are sold by numerous servicemen in Illinois, and who
21 wish to do so, to assume the responsibility for accounting and
22 paying to the Department all tax accruing under this Act with
23 respect to such sales, if the servicemen who are affected do
24 not make written objection to the Department to this
25 arrangement.

26 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;

1 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
2 15, Section 15-20, eff. 6-5-19; 101-10, Article 25, Section
3 25-115, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
4 6-28-19; 101-604, eff. 12-13-19.)

5 Section 15-25. The Retailers' Occupation Tax Act is amended
6 by changing Section 3 as follows:

7 (35 ILCS 120/3) (from Ch. 120, par. 442)

8 Sec. 3. Except as provided in this Section, on or before
9 the twentieth day of each calendar month, every person engaged
10 in the business of selling tangible personal property at retail
11 in this State during the preceding calendar month shall file a
12 return with the Department, stating:

13 1. The name of the seller;

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 selling
18 tangible personal property at retail in this State;

19 3. Total amount of receipts received by him during the
20 preceding calendar month or quarter, as the case may be,
21 from sales of tangible personal property, and from services
22 furnished, by him during such preceding calendar month or
23 quarter;

24 4. Total amount received by him during the preceding

1 calendar month or quarter on charge and time sales of
2 tangible personal property, and from services furnished,
3 by him prior to the month or quarter for which the return
4 is filed;

5 5. Deductions allowed by law;

6 6. Gross receipts which were received by him during the
7 preceding calendar month or quarter and upon the basis of
8 which the tax is imposed;

9 7. The amount of credit provided in Section 2d of this
10 Act;

11 8. The amount of tax due;

12 9. The signature of the taxpayer; and

13 10. Such other reasonable information as the
14 Department may require.

15 On and after January 1, 2018, except for returns for motor
16 vehicles, watercraft, aircraft, and trailers that are required
17 to be registered with an agency of this State, with respect to
18 retailers whose annual gross receipts average \$20,000 or more,
19 all returns required to be filed pursuant to this Act shall be
20 filed electronically. Retailers who demonstrate that they do
21 not have access to the Internet or demonstrate hardship in
22 filing electronically may petition the Department to waive the
23 electronic filing requirement.

24 If a taxpayer fails to sign a return within 30 days after
25 the proper notice and demand for signature by the Department,
26 the return shall be considered valid and any amount shown to be

1 due on the return shall be deemed assessed.

2 Each return shall be accompanied by the statement of
3 prepaid tax issued pursuant to Section 2e for which credit is
4 claimed.

5 Prior to October 1, 2003, and on and after September 1,
6 2004 a retailer may accept a Manufacturer's Purchase Credit
7 certification from a purchaser in satisfaction of Use Tax as
8 provided in Section 3-85 of the Use Tax Act if the purchaser
9 provides the appropriate documentation as required by Section
10 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
11 certification, accepted by a retailer prior to October 1, 2003
12 and on and after September 1, 2004 as provided in Section 3-85
13 of the Use Tax Act, may be used by that retailer to satisfy
14 Retailers' Occupation Tax liability in the amount claimed in
15 the certification, not to exceed 6.25% of the receipts subject
16 to tax from a qualifying purchase. A Manufacturer's Purchase
17 Credit reported on any original or amended return filed under
18 this Act after October 20, 2003 for reporting periods prior to
19 September 1, 2004 shall be disallowed. Manufacturer's
20 Purchaser Credit reported on annual returns due on or after
21 January 1, 2005 will be disallowed for periods prior to
22 September 1, 2004. No Manufacturer's Purchase Credit may be
23 used after September 30, 2003 through August 31, 2004 to
24 satisfy any tax liability imposed under this Act, including any
25 audit liability.

26 The Department may require returns to be filed on a

1 quarterly basis. If so required, a return for each calendar
2 quarter shall be filed on or before the twentieth day of the
3 calendar month following the end of such calendar quarter. The
4 taxpayer shall also file a return with the Department for each
5 of the first two months of each calendar quarter, on or before
6 the twentieth day of the following calendar month, stating:

7 1. The name of the seller;

8 2. The address of the principal place of business from
9 which he engages in the business of selling tangible
10 personal property at retail in this State;

11 3. The total amount of taxable receipts received by him
12 during the preceding calendar month from sales of tangible
13 personal property by him during such preceding calendar
14 month, including receipts from charge and time sales, but
15 less all deductions allowed by law;

16 4. The amount of credit provided in Section 2d of this
17 Act;

18 5. The amount of tax due; and

19 6. Such other reasonable information as the Department
20 may require.

21 Every person engaged in the business of selling aviation
22 fuel at retail in this State during the preceding calendar
23 month shall, instead of reporting and paying tax as otherwise
24 required by this Section, report and pay such tax on a separate
25 aviation fuel tax return. The requirements related to the
26 return shall be as otherwise provided in this Section.

1 Notwithstanding any other provisions of this Act to the
2 contrary, retailers selling aviation fuel shall file all
3 aviation fuel tax returns and shall make all aviation fuel tax
4 payments by electronic means in the manner and form required by
5 the Department. For purposes of this Section, "aviation fuel"
6 means jet fuel and aviation gasoline.

7 Beginning on October 1, 2003, any person who is not a
8 licensed distributor, importing distributor, or manufacturer,
9 as defined in the Liquor Control Act of 1934, but is engaged in
10 the business of selling, at retail, alcoholic liquor shall file
11 a statement with the Department of Revenue, in a format and at
12 a time prescribed by the Department, showing the total amount
13 paid for alcoholic liquor purchased during the preceding month
14 and such other information as is reasonably required by the
15 Department. The Department may adopt rules to require that this
16 statement be filed in an electronic or telephonic format. Such
17 rules may provide for exceptions from the filing requirements
18 of this paragraph. For the purposes of this paragraph, the term
19 "alcoholic liquor" shall have the meaning prescribed in the
20 Liquor Control Act of 1934.

21 Beginning on October 1, 2003, every distributor, importing
22 distributor, and manufacturer of alcoholic liquor as defined in
23 the Liquor Control Act of 1934, shall file a statement with the
24 Department of Revenue, no later than the 10th day of the month
25 for the preceding month during which transactions occurred, by
26 electronic means, showing the total amount of gross receipts

1 from the sale of alcoholic liquor sold or distributed during
2 the preceding month to purchasers; identifying the purchaser to
3 whom it was sold or distributed; the purchaser's tax
4 registration number; and such other information reasonably
5 required by the Department. A distributor, importing
6 distributor, or manufacturer of alcoholic liquor must
7 personally deliver, mail, or provide by electronic means to
8 each retailer listed on the monthly statement a report
9 containing a cumulative total of that distributor's, importing
10 distributor's, or manufacturer's total sales of alcoholic
11 liquor to that retailer no later than the 10th day of the month
12 for the preceding month during which the transaction occurred.
13 The distributor, importing distributor, or manufacturer shall
14 notify the retailer as to the method by which the distributor,
15 importing distributor, or manufacturer will provide the sales
16 information. If the retailer is unable to receive the sales
17 information by electronic means, the distributor, importing
18 distributor, or manufacturer shall furnish the sales
19 information by personal delivery or by mail. For purposes of
20 this paragraph, the term "electronic means" includes, but is
21 not limited to, the use of a secure Internet website, e-mail,
22 or facsimile.

23 If a total amount of less than \$1 is payable, refundable or
24 creditable, such amount shall be disregarded if it is less than
25 50 cents and shall be increased to \$1 if it is 50 cents or more.

26 Notwithstanding any other provision of this Act to the

1 contrary, retailers subject to tax on cannabis shall file all
2 cannabis tax returns and shall make all cannabis tax payments
3 by electronic means in the manner and form required by the
4 Department.

5 Beginning October 1, 1993, a taxpayer who has an average
6 monthly tax liability of \$150,000 or more shall make all
7 payments required by rules of the Department by electronic
8 funds transfer. Beginning October 1, 1994, a taxpayer who has
9 an average monthly tax liability of \$100,000 or more shall make
10 all payments required by rules of the Department by electronic
11 funds transfer. Beginning October 1, 1995, a taxpayer who has
12 an average monthly tax liability of \$50,000 or more shall make
13 all payments required by rules of the Department by electronic
14 funds transfer. Beginning October 1, 2000, a taxpayer who has
15 an annual tax liability of \$200,000 or more shall make all
16 payments required by rules of the Department by electronic
17 funds transfer. The term "annual tax liability" shall be the
18 sum of the taxpayer's liabilities under this Act, and under all
19 other State and local occupation and use tax laws administered
20 by the Department, for the immediately preceding calendar year.
21 The term "average monthly tax liability" shall be the sum of
22 the taxpayer's liabilities under this Act, and under all other
23 State and local occupation and use tax laws administered by the
24 Department, for the immediately preceding calendar year
25 divided by 12. Beginning on October 1, 2002, a taxpayer who has
26 a tax liability in the amount set forth in subsection (b) of

1 Section 2505-210 of the Department of Revenue Law shall make
2 all payments required by rules of the Department by electronic
3 funds transfer.

4 Before August 1 of each year beginning in 1993, the
5 Department shall notify all taxpayers required to make payments
6 by electronic funds transfer. All taxpayers required to make
7 payments by electronic funds transfer shall make those payments
8 for a minimum of one year beginning on October 1.

9 Any taxpayer not required to make payments by electronic
10 funds transfer may make payments by electronic funds transfer
11 with the permission of the Department.

12 All taxpayers required to make payment by electronic funds
13 transfer and any taxpayers authorized to voluntarily make
14 payments by electronic funds transfer shall make those payments
15 in the manner authorized by the Department.

16 The Department shall adopt such rules as are necessary to
17 effectuate a program of electronic funds transfer and the
18 requirements of this Section.

19 Any amount which is required to be shown or reported on any
20 return or other document under this Act shall, if such amount
21 is not a whole-dollar amount, be increased to the nearest
22 whole-dollar amount in any case where the fractional part of a
23 dollar is 50 cents or more, and decreased to the nearest
24 whole-dollar amount where the fractional part of a dollar is
25 less than 50 cents.

26 If the retailer is otherwise required to file a monthly

1 return and if the retailer's average monthly tax liability to
2 the Department does not exceed \$200, the Department may
3 authorize his returns to be filed on a quarter annual basis,
4 with the return for January, February and March of a given year
5 being due by April 20 of such year; with the return for April,
6 May and June of a given year being due by July 20 of such year;
7 with the return for July, August and September of a given year
8 being due by October 20 of such year, and with the return for
9 October, November and December of a given year being due by
10 January 20 of the following year.

11 If the retailer is otherwise required to file a monthly or
12 quarterly return and if the retailer's average monthly tax
13 liability with the Department does not exceed \$50, the
14 Department may authorize his returns to be filed on an annual
15 basis, with the return for a given year being due by January 20
16 of the following year.

17 Such quarter annual and annual returns, as to form and
18 substance, shall be subject to the same requirements as monthly
19 returns.

20 Notwithstanding any other provision in this Act concerning
21 the time within which a retailer may file his return, in the
22 case of any retailer who ceases to engage in a kind of business
23 which makes him responsible for filing returns under this Act,
24 such retailer shall file a final return under this Act with the
25 Department not more than one month after discontinuing such
26 business.

1 Where the same person has more than one business registered
2 with the Department under separate registrations under this
3 Act, such person may not file each return that is due as a
4 single return covering all such registered businesses, but
5 shall file separate returns for each such registered business.

6 In addition, with respect to motor vehicles, watercraft,
7 aircraft, and trailers that are required to be registered with
8 an agency of this State, except as otherwise provided in this
9 Section, every retailer selling this kind of tangible personal
10 property shall file, with the Department, upon a form to be
11 prescribed and supplied by the Department, a separate return
12 for each such item of tangible personal property which the
13 retailer sells, except that if, in the same transaction, (i) a
14 retailer of aircraft, watercraft, motor vehicles or trailers
15 transfers more than one aircraft, watercraft, motor vehicle or
16 trailer to another aircraft, watercraft, motor vehicle
17 retailer or trailer retailer for the purpose of resale or (ii)
18 a retailer of aircraft, watercraft, motor vehicles, or trailers
19 transfers more than one aircraft, watercraft, motor vehicle, or
20 trailer to a purchaser for use as a qualifying rolling stock as
21 provided in Section 2-5 of this Act, then that seller may
22 report the transfer of all aircraft, watercraft, motor vehicles
23 or trailers involved in that transaction to the Department on
24 the same uniform invoice-transaction reporting return form.
25 For purposes of this Section, "watercraft" means a Class 2,
26 Class 3, or Class 4 watercraft as defined in Section 3-2 of the

1 Boat Registration and Safety Act, a personal watercraft, or any
2 boat equipped with an inboard motor.

3 In addition, with respect to motor vehicles, watercraft,
4 aircraft, and trailers that are required to be registered with
5 an agency of this State, every person who is engaged in the
6 business of leasing or renting such items and who, in
7 connection with such business, sells any such item to a
8 retailer for the purpose of resale is, notwithstanding any
9 other provision of this Section to the contrary, authorized to
10 meet the return-filing requirement of this Act by reporting the
11 transfer of all the aircraft, watercraft, motor vehicles, or
12 trailers transferred for resale during a month to the
13 Department on the same uniform invoice-transaction reporting
14 return form on or before the 20th of the month following the
15 month in which the transfer takes place. Notwithstanding any
16 other provision of this Act to the contrary, all returns filed
17 under this paragraph must be filed by electronic means in the
18 manner and form as required by the Department.

19 Any retailer who sells only motor vehicles, watercraft,
20 aircraft, or trailers that are required to be registered with
21 an agency of this State, so that all retailers' occupation tax
22 liability is required to be reported, and is reported, on such
23 transaction reporting returns and who is not otherwise required
24 to file monthly or quarterly returns, need not file monthly or
25 quarterly returns. However, those retailers shall be required
26 to file returns on an annual basis.

1 The transaction reporting return, in the case of motor
2 vehicles or trailers that are required to be registered with an
3 agency of this State, shall be the same document as the Uniform
4 Invoice referred to in Section 5-402 of the Illinois Vehicle
5 Code and must show the name and address of the seller; the name
6 and address of the purchaser; the amount of the selling price
7 including the amount allowed by the retailer for traded-in
8 property, if any; the amount allowed by the retailer for the
9 traded-in tangible personal property, if any, to the extent to
10 which Section 1 of this Act allows an exemption for the value
11 of traded-in property; the balance payable after deducting such
12 trade-in allowance from the total selling price; the amount of
13 tax due from the retailer with respect to such transaction; the
14 amount of tax collected from the purchaser by the retailer on
15 such transaction (or satisfactory evidence that such tax is not
16 due in that particular instance, if that is claimed to be the
17 fact); the place and date of the sale; a sufficient
18 identification of the property sold; such other information as
19 is required in Section 5-402 of the Illinois Vehicle Code, and
20 such other information as the Department may reasonably
21 require.

22 The transaction reporting return in the case of watercraft
23 or aircraft must show the name and address of the seller; the
24 name and address of the purchaser; the amount of the selling
25 price including the amount allowed by the retailer for
26 traded-in property, if any; the amount allowed by the retailer

1 for the traded-in tangible personal property, if any, to the
2 extent to which Section 1 of this Act allows an exemption for
3 the value of traded-in property; the balance payable after
4 deducting such trade-in allowance from the total selling price;
5 the amount of tax due from the retailer with respect to such
6 transaction; the amount of tax collected from the purchaser by
7 the retailer on such transaction (or satisfactory evidence that
8 such tax is not due in that particular instance, if that is
9 claimed to be the fact); the place and date of the sale, a
10 sufficient identification of the property sold, and such other
11 information as the Department may reasonably require.

12 Such transaction reporting return shall be filed not later
13 than 20 days after the day of delivery of the item that is
14 being sold, but may be filed by the retailer at any time sooner
15 than that if he chooses to do so. The transaction reporting
16 return and tax remittance or proof of exemption from the
17 Illinois use tax may be transmitted to the Department by way of
18 the State agency with which, or State officer with whom the
19 tangible personal property must be titled or registered (if
20 titling or registration is required) if the Department and such
21 agency or State officer determine that this procedure will
22 expedite the processing of applications for title or
23 registration.

24 With each such transaction reporting return, the retailer
25 shall remit the proper amount of tax due (or shall submit
26 satisfactory evidence that the sale is not taxable if that is

1 the case), to the Department or its agents, whereupon the
2 Department shall issue, in the purchaser's name, a use tax
3 receipt (or a certificate of exemption if the Department is
4 satisfied that the particular sale is tax exempt) which such
5 purchaser may submit to the agency with which, or State officer
6 with whom, he must title or register the tangible personal
7 property that is involved (if titling or registration is
8 required) in support of such purchaser's application for an
9 Illinois certificate or other evidence of title or registration
10 to such tangible personal property.

11 No retailer's failure or refusal to remit tax under this
12 Act precludes a user, who has paid the proper tax to the
13 retailer, from obtaining his certificate of title or other
14 evidence of title or registration (if titling or registration
15 is required) upon satisfying the Department that such user has
16 paid the proper tax (if tax is due) to the retailer. The
17 Department shall adopt appropriate rules to carry out the
18 mandate of this paragraph.

19 If the user who would otherwise pay tax to the retailer
20 wants the transaction reporting return filed and the payment of
21 the tax or proof of exemption made to the Department before the
22 retailer is willing to take these actions and such user has not
23 paid the tax to the retailer, such user may certify to the fact
24 of such delay by the retailer and may (upon the Department
25 being satisfied of the truth of such certification) transmit
26 the information required by the transaction reporting return

1 and the remittance for tax or proof of exemption directly to
2 the Department and obtain his tax receipt or exemption
3 determination, in which event the transaction reporting return
4 and tax remittance (if a tax payment was required) shall be
5 credited by the Department to the proper retailer's account
6 with the Department, but without the 2.1% or 1.75% discount
7 provided for in this Section being allowed. When the user pays
8 the tax directly to the Department, he shall pay the tax in the
9 same amount and in the same form in which it would be remitted
10 if the tax had been remitted to the Department by the retailer.

11 Refunds made by the seller during the preceding return
12 period to purchasers, on account of tangible personal property
13 returned to the seller, shall be allowed as a deduction under
14 subdivision 5 of his monthly or quarterly return, as the case
15 may be, in case the seller had theretofore included the
16 receipts from the sale of such tangible personal property in a
17 return filed by him and had paid the tax imposed by this Act
18 with respect to such receipts.

19 Where the seller is a corporation, the return filed on
20 behalf of such corporation shall be signed by the president,
21 vice-president, secretary or treasurer or by the properly
22 accredited agent of such corporation.

23 Where the seller is a limited liability company, the return
24 filed on behalf of the limited liability company shall be
25 signed by a manager, member, or properly accredited agent of
26 the limited liability company.

1 Except as provided in this Section, the retailer filing the
2 return under this Section shall, at the time of filing such
3 return, pay to the Department the amount of tax imposed by this
4 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
5 on and after January 1, 1990, or \$5 per calendar year,
6 whichever is greater, which is allowed to reimburse the
7 retailer for the expenses incurred in keeping records,
8 preparing and filing returns, remitting the tax and supplying
9 data to the Department on request. The discount under this
10 Section is not allowed for the 1.25% portion of taxes paid on
11 aviation fuel that is subject to the revenue use requirements
12 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. Any prepayment made
13 pursuant to Section 2d of this Act shall be included in the
14 amount on which such 2.1% or 1.75% discount is computed. In the
15 case of retailers who report and pay the tax on a transaction
16 by transaction basis, as provided in this Section, such
17 discount shall be taken with each such tax remittance instead
18 of when such retailer files his periodic return. The discount
19 allowed under this Section is allowed only for returns that are
20 filed in the manner required by this Act. The Department may
21 disallow the discount for retailers whose certificate of
22 registration is revoked at the time the return is filed, but
23 only if the Department's decision to revoke the certificate of
24 registration has become final.

25 Before October 1, 2000, if the taxpayer's average monthly
26 tax liability to the Department under this Act, the Use Tax

1 Act, the Service Occupation Tax Act, and the Service Use Tax
2 Act, excluding any liability for prepaid sales tax to be
3 remitted in accordance with Section 2d of this Act, was \$10,000
4 or more during the preceding 4 complete calendar quarters, he
5 shall file a return with the Department each month by the 20th
6 day of the month next following the month during which such tax
7 liability is incurred and shall make payments to the Department
8 on or before the 7th, 15th, 22nd and last day of the month
9 during which such liability is incurred. On and after October
10 1, 2000, if the taxpayer's average monthly tax liability to the
11 Department under this Act, the Use Tax Act, the Service
12 Occupation Tax Act, and the Service Use Tax Act, excluding any
13 liability for prepaid sales tax to be remitted in accordance
14 with Section 2d of this Act, was \$20,000 or more during the
15 preceding 4 complete calendar quarters, he shall file a return
16 with the Department each month by the 20th day of the month
17 next following the month during which such tax liability is
18 incurred and shall make payment to the Department on or before
19 the 7th, 15th, 22nd and last day of the month during which such
20 liability is incurred. If the month during which such tax
21 liability is incurred began prior to January 1, 1985, each
22 payment shall be in an amount equal to 1/4 of the taxpayer's
23 actual liability for the month or an amount set by the
24 Department not to exceed 1/4 of the average monthly liability
25 of the taxpayer to the Department for the preceding 4 complete
26 calendar quarters (excluding the month of highest liability and

1 the month of lowest liability in such 4 quarter period). If the
2 month during which such tax liability is incurred begins on or
3 after January 1, 1985 and prior to January 1, 1987, each
4 payment shall be in an amount equal to 22.5% of the taxpayer's
5 actual liability for the month or 27.5% of the taxpayer's
6 liability for the same calendar month of the preceding year. If
7 the month during which such tax liability is incurred begins on
8 or after January 1, 1987 and prior to January 1, 1988, each
9 payment shall be in an amount equal to 22.5% of the taxpayer's
10 actual liability for the month or 26.25% of the taxpayer's
11 liability for the same calendar month of the preceding year. If
12 the month during which such tax liability is incurred begins on
13 or after January 1, 1988, and prior to January 1, 1989, or
14 begins on or after January 1, 1996, each payment shall be in an
15 amount equal to 22.5% of the taxpayer's actual liability for
16 the month or 25% of the taxpayer's liability for the same
17 calendar month of the preceding year. If the month during which
18 such tax liability is incurred begins on or after January 1,
19 1989, and prior to January 1, 1996, each payment shall be in an
20 amount equal to 22.5% of the taxpayer's actual liability for
21 the month or 25% of the taxpayer's liability for the same
22 calendar month of the preceding year or 100% of the taxpayer's
23 actual liability for the quarter monthly reporting period. The
24 amount of such quarter monthly payments shall be credited
25 against the final tax liability of the taxpayer's return for
26 that month. Before October 1, 2000, once applicable, the

1 requirement of the making of quarter monthly payments to the
2 Department by taxpayers having an average monthly tax liability
3 of \$10,000 or more as determined in the manner provided above
4 shall continue until such taxpayer's average monthly liability
5 to the Department during the preceding 4 complete calendar
6 quarters (excluding the month of highest liability and the
7 month of lowest liability) is less than \$9,000, or until such
8 taxpayer's average monthly liability to the Department as
9 computed for each calendar quarter of the 4 preceding complete
10 calendar quarter period is less than \$10,000. However, if a
11 taxpayer can show the Department that a substantial change in
12 the taxpayer's business has occurred which causes the taxpayer
13 to anticipate that his average monthly tax liability for the
14 reasonably foreseeable future will fall below the \$10,000
15 threshold stated above, then such taxpayer may petition the
16 Department for a change in such taxpayer's reporting status. On
17 and after October 1, 2000, once applicable, the requirement of
18 the making of quarter monthly payments to the Department by
19 taxpayers having an average monthly tax liability of \$20,000 or
20 more as determined in the manner provided above shall continue
21 until such taxpayer's average monthly liability to the
22 Department during the preceding 4 complete calendar quarters
23 (excluding the month of highest liability and the month of
24 lowest liability) is less than \$19,000 or until such taxpayer's
25 average monthly liability to the Department as computed for
26 each calendar quarter of the 4 preceding complete calendar

1 quarter period is less than \$20,000. However, if a taxpayer can
2 show the Department that a substantial change in the taxpayer's
3 business has occurred which causes the taxpayer to anticipate
4 that his average monthly tax liability for the reasonably
5 foreseeable future will fall below the \$20,000 threshold stated
6 above, then such taxpayer may petition the Department for a
7 change in such taxpayer's reporting status. The Department
8 shall change such taxpayer's reporting status unless it finds
9 that such change is seasonal in nature and not likely to be
10 long term. If any such quarter monthly payment is not paid at
11 the time or in the amount required by this Section, then the
12 taxpayer shall be liable for penalties and interest on the
13 difference between the minimum amount due as a payment and the
14 amount of such quarter monthly payment actually and timely
15 paid, except insofar as the taxpayer has previously made
16 payments for that month to the Department in excess of the
17 minimum payments previously due as provided in this Section.
18 The Department shall make reasonable rules and regulations to
19 govern the quarter monthly payment amount and quarter monthly
20 payment dates for taxpayers who file on other than a calendar
21 monthly basis.

22 The provisions of this paragraph apply before October 1,
23 2001. Without regard to whether a taxpayer is required to make
24 quarter monthly payments as specified above, any taxpayer who
25 is required by Section 2d of this Act to collect and remit
26 prepaid taxes and has collected prepaid taxes which average in

1 excess of \$25,000 per month during the preceding 2 complete
2 calendar quarters, shall file a return with the Department as
3 required by Section 2f and shall make payments to the
4 Department on or before the 7th, 15th, 22nd and last day of the
5 month during which such liability is incurred. If the month
6 during which such tax liability is incurred began prior to
7 September 1, 1985 (the effective date of Public Act 84-221),
8 each payment shall be in an amount not less than 22.5% of the
9 taxpayer's actual liability under Section 2d. If the month
10 during which such tax liability is incurred begins on or after
11 January 1, 1986, each payment shall be in an amount equal to
12 22.5% of the taxpayer's actual liability for the month or 27.5%
13 of the taxpayer's liability for the same calendar month of the
14 preceding calendar year. If the month during which such tax
15 liability is incurred begins on or after January 1, 1987, each
16 payment shall be in an amount equal to 22.5% of the taxpayer's
17 actual liability for the month or 26.25% of the taxpayer's
18 liability for the same calendar month of the preceding year.
19 The amount of such quarter monthly payments shall be credited
20 against the final tax liability of the taxpayer's return for
21 that month filed under this Section or Section 2f, as the case
22 may be. Once applicable, the requirement of the making of
23 quarter monthly payments to the Department pursuant to this
24 paragraph shall continue until such taxpayer's average monthly
25 prepaid tax collections during the preceding 2 complete
26 calendar quarters is \$25,000 or less. If any such quarter

1 monthly payment is not paid at the time or in the amount
2 required, the taxpayer shall be liable for penalties and
3 interest on such difference, except insofar as the taxpayer has
4 previously made payments for that month in excess of the
5 minimum payments previously due.

6 The provisions of this paragraph apply on and after October
7 1, 2001. Without regard to whether a taxpayer is required to
8 make quarter monthly payments as specified above, any taxpayer
9 who is required by Section 2d of this Act to collect and remit
10 prepaid taxes and has collected prepaid taxes that average in
11 excess of \$20,000 per month during the preceding 4 complete
12 calendar quarters shall file a return with the Department as
13 required by Section 2f and shall make payments to the
14 Department on or before the 7th, 15th, 22nd and last day of the
15 month during which the liability is incurred. Each payment
16 shall be in an amount equal to 22.5% of the taxpayer's actual
17 liability for the month or 25% of the taxpayer's liability for
18 the same calendar month of the preceding year. The amount of
19 the quarter monthly payments shall be credited against the
20 final tax liability of the taxpayer's return for that month
21 filed under this Section or Section 2f, as the case may be.
22 Once applicable, the requirement of the making of quarter
23 monthly payments to the Department pursuant to this paragraph
24 shall continue until the taxpayer's average monthly prepaid tax
25 collections during the preceding 4 complete calendar quarters
26 (excluding the month of highest liability and the month of

1 lowest liability) is less than \$19,000 or until such taxpayer's
2 average monthly liability to the Department as computed for
3 each calendar quarter of the 4 preceding complete calendar
4 quarters is less than \$20,000. If any such quarter monthly
5 payment is not paid at the time or in the amount required, the
6 taxpayer shall be liable for penalties and interest on such
7 difference, except insofar as the taxpayer has previously made
8 payments for that month in excess of the minimum payments
9 previously due.

10 If any payment provided for in this Section exceeds the
11 taxpayer's liabilities under this Act, the Use Tax Act, the
12 Service Occupation Tax Act and the Service Use Tax Act, as
13 shown on an original monthly return, the Department shall, if
14 requested by the taxpayer, issue to the taxpayer a credit
15 memorandum no later than 30 days after the date of payment. The
16 credit evidenced by such credit memorandum may be assigned by
17 the taxpayer to a similar taxpayer under this Act, the Use Tax
18 Act, the Service Occupation Tax Act or the Service Use Tax Act,
19 in accordance with reasonable rules and regulations to be
20 prescribed by the Department. If no such request is made, the
21 taxpayer may credit such excess payment against tax liability
22 subsequently to be remitted to the Department under this Act,
23 the Use Tax Act, the Service Occupation Tax Act or the Service
24 Use Tax Act, in accordance with reasonable rules and
25 regulations prescribed by the Department. If the Department
26 subsequently determined that all or any part of the credit

1 taken was not actually due to the taxpayer, the taxpayer's 2.1%
2 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
3 of the difference between the credit taken and that actually
4 due, and that taxpayer shall be liable for penalties and
5 interest on such difference.

6 If a retailer of motor fuel is entitled to a credit under
7 Section 2d of this Act which exceeds the taxpayer's liability
8 to the Department under this Act for the month which the
9 taxpayer is filing a return, the Department shall issue the
10 taxpayer a credit memorandum for the excess.

11 Beginning January 1, 1990, each month the Department shall
12 pay into the Local Government Tax Fund, a special fund in the
13 State treasury which is hereby created, the net revenue
14 realized for the preceding month from the 1% tax imposed under
15 this Act.

16 Beginning January 1, 1990, each month the Department shall
17 pay into the County and Mass Transit District Fund, a special
18 fund in the State treasury which is hereby created, 4% of the
19 net revenue realized for the preceding month from the 6.25%
20 general rate other than aviation fuel sold on or after December
21 1, 2019. This exception for aviation fuel only applies for so
22 long as the revenue use requirements of 49 U.S.C. 47107(b) and
23 49 U.S.C. 47133 are binding on the State.

24 Beginning August 1, 2000, each month the Department shall
25 pay into the County and Mass Transit District Fund 20% of the
26 net revenue realized for the preceding month from the 1.25%

1 rate on the selling price of motor fuel and gasohol. Beginning
2 September 1, 2010, each month the Department shall pay into the
3 County and Mass Transit District Fund 20% of the net revenue
4 realized for the preceding month from the 1.25% rate on the
5 selling price of sales tax holiday items.

6 Beginning January 1, 1990, each month the Department shall
7 pay into the Local Government Tax Fund 16% of the net revenue
8 realized for the preceding month from the 6.25% general rate on
9 the selling price of tangible personal property other than
10 aviation fuel sold on or after December 1, 2019. This exception
11 for aviation fuel only applies for so long as the revenue use
12 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
13 binding on the State.

14 For aviation fuel sold on or after December 1, 2019, each
15 month the Department shall pay into the State Aviation Program
16 Fund 20% of the net revenue realized for the preceding month
17 from the 6.25% general rate on the selling price of aviation
18 fuel, less an amount estimated by the Department to be required
19 for refunds of the 20% portion of the tax on aviation fuel
20 under this Act, which amount shall be deposited into the
21 Aviation Fuel Sales Tax Refund Fund. The Department shall only
22 pay moneys into the State Aviation Program Fund and the
23 Aviation Fuel Sales Tax Refund Fund under this Act for so long
24 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
25 U.S.C. 47133 are binding on the State.

26 Beginning August 1, 2000, each month the Department shall

1 pay into the Local Government Tax Fund 80% of the net revenue
2 realized for the preceding month from the 1.25% rate on the
3 selling price of motor fuel and gasohol. Beginning September 1,
4 2010, each month the Department shall pay into the Local
5 Government Tax Fund 80% of the net revenue realized for the
6 preceding month from the 1.25% rate on the selling price of
7 sales tax holiday items.

8 Beginning October 1, 2009, each month the Department shall
9 pay into the Capital Projects Fund an amount that is equal to
10 an amount estimated by the Department to represent 80% of the
11 net revenue realized for the preceding month from the sale of
12 candy, grooming and hygiene products, and soft drinks that had
13 been taxed at a rate of 1% prior to September 1, 2009 but that
14 are now taxed at 6.25%.

15 Beginning July 1, 2011, each month the Department shall pay
16 into the Clean Air Act Permit Fund 80% of the net revenue
17 realized for the preceding month from the 6.25% general rate on
18 the selling price of sorbents used in Illinois in the process
19 of sorbent injection as used to comply with the Environmental
20 Protection Act or the federal Clean Air Act, but the total
21 payment into the Clean Air Act Permit Fund under this Act and
22 the Use Tax Act shall not exceed \$2,000,000 in any fiscal year.

23 Beginning July 1, 2013, each month the Department shall pay
24 into the Underground Storage Tank Fund from the proceeds
25 collected under this Act, the Use Tax Act, the Service Use Tax
26 Act, and the Service Occupation Tax Act an amount equal to the

1 average monthly deficit in the Underground Storage Tank Fund
2 during the prior year, as certified annually by the Illinois
3 Environmental Protection Agency, but the total payment into the
4 Underground Storage Tank Fund under this Act, the Use Tax Act,
5 the Service Use Tax Act, and the Service Occupation Tax Act
6 shall not exceed \$18,000,000 in any State fiscal year. As used
7 in this paragraph, the "average monthly deficit" shall be equal
8 to the difference between the average monthly claims for
9 payment by the fund and the average monthly revenues deposited
10 into the fund, excluding payments made pursuant to this
11 paragraph.

12 Beginning July 1, 2015, of the remainder of the moneys
13 received by the Department under the Use Tax Act, the Service
14 Use Tax Act, the Service Occupation Tax Act, and this Act, each
15 month the Department shall deposit \$500,000 into the State
16 Crime Laboratory Fund.

17 Of the remainder of the moneys received by the Department
18 pursuant to this Act, (a) 1.75% thereof shall be paid into the
19 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
20 and after July 1, 1989, 3.8% thereof shall be paid into the
21 Build Illinois Fund; provided, however, that if in any fiscal
22 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
23 may be, of the moneys received by the Department and required
24 to be paid into the Build Illinois Fund pursuant to this Act,
25 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
26 Act, and Section 9 of the Service Occupation Tax Act, such Acts

1 being hereinafter called the "Tax Acts" and such aggregate of
2 2.2% or 3.8%, as the case may be, of moneys being hereinafter
3 called the "Tax Act Amount", and (2) the amount transferred to
4 the Build Illinois Fund from the State and Local Sales Tax
5 Reform Fund shall be less than the Annual Specified Amount (as
6 hereinafter defined), an amount equal to the difference shall
7 be immediately paid into the Build Illinois Fund from other
8 moneys received by the Department pursuant to the Tax Acts; the
9 "Annual Specified Amount" means the amounts specified below for
10 fiscal years 1986 through 1993:

11	Fiscal Year	Annual Specified Amount
12	1986	\$54,800,000
13	1987	\$76,650,000
14	1988	\$80,480,000
15	1989	\$88,510,000
16	1990	\$115,330,000
17	1991	\$145,470,000
18	1992	\$182,730,000
19	1993	\$206,520,000;

20 and means the Certified Annual Debt Service Requirement (as
21 defined in Section 13 of the Build Illinois Bond Act) or the
22 Tax Act Amount, whichever is greater, for fiscal year 1994 and
23 each fiscal year thereafter; and further provided, that if on
24 the last business day of any month the sum of (1) the Tax Act
25 Amount required to be deposited into the Build Illinois Bond
26 Account in the Build Illinois Fund during such month and (2)

1 the amount transferred to the Build Illinois Fund from the
2 State and Local Sales Tax Reform Fund shall have been less than
3 1/12 of the Annual Specified Amount, an amount equal to the
4 difference shall be immediately paid into the Build Illinois
5 Fund from other moneys received by the Department pursuant to
6 the Tax Acts; and, further provided, that in no event shall the
7 payments required under the preceding proviso result in
8 aggregate payments into the Build Illinois Fund pursuant to
9 this clause (b) for any fiscal year in excess of the greater of
10 (i) the Tax Act Amount or (ii) the Annual Specified Amount for
11 such fiscal year. The amounts payable into the Build Illinois
12 Fund under clause (b) of the first sentence in this paragraph
13 shall be payable only until such time as the aggregate amount
14 on deposit under each trust indenture securing Bonds issued and
15 outstanding pursuant to the Build Illinois Bond Act is
16 sufficient, taking into account any future investment income,
17 to fully provide, in accordance with such indenture, for the
18 defeasance of or the payment of the principal of, premium, if
19 any, and interest on the Bonds secured by such indenture and on
20 any Bonds expected to be issued thereafter and all fees and
21 costs payable with respect thereto, all as certified by the
22 Director of the Bureau of the Budget (now Governor's Office of
23 Management and Budget). If on the last business day of any
24 month in which Bonds are outstanding pursuant to the Build
25 Illinois Bond Act, the aggregate of moneys deposited in the
26 Build Illinois Bond Account in the Build Illinois Fund in such

1 month shall be less than the amount required to be transferred
2 in such month from the Build Illinois Bond Account to the Build
3 Illinois Bond Retirement and Interest Fund pursuant to Section
4 13 of the Build Illinois Bond Act, an amount equal to such
5 deficiency shall be immediately paid from other moneys received
6 by the Department pursuant to the Tax Acts to the Build
7 Illinois Fund; provided, however, that any amounts paid to the
8 Build Illinois Fund in any fiscal year pursuant to this
9 sentence shall be deemed to constitute payments pursuant to
10 clause (b) of the first sentence of this paragraph and shall
11 reduce the amount otherwise payable for such fiscal year
12 pursuant to that clause (b). The moneys received by the
13 Department pursuant to this Act and required to be deposited
14 into the Build Illinois Fund are subject to the pledge, claim
15 and charge set forth in Section 12 of the Build Illinois Bond
16 Act.

17 Subject to payment of amounts into the Build Illinois Fund
18 as provided in the preceding paragraph or in any amendment
19 thereto hereafter enacted, the following specified monthly
20 installment of the amount requested in the certificate of the
21 Chairman of the Metropolitan Pier and Exposition Authority
22 provided under Section 8.25f of the State Finance Act, but not
23 in excess of sums designated as "Total Deposit", shall be
24 deposited in the aggregate from collections under Section 9 of
25 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
26 9 of the Service Occupation Tax Act, and Section 3 of the

1 Retailers' Occupation Tax Act into the McCormick Place
2 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
3		
4	1993	\$0
5	1994	53,000,000
6	1995	58,000,000
7	1996	61,000,000
8	1997	64,000,000
9	1998	68,000,000
10	1999	71,000,000
11	2000	75,000,000
12	2001	80,000,000
13	2002	93,000,000
14	2003	99,000,000
15	2004	103,000,000
16	2005	108,000,000
17	2006	113,000,000
18	2007	119,000,000
19	2008	126,000,000
20	2009	132,000,000
21	2010	139,000,000
22	2011	146,000,000
23	2012	153,000,000
24	2013	161,000,000
25	2014	170,000,000

1	2015		179,000,000
2	2016		189,000,000
3	2017		199,000,000
4	2018		210,000,000
5	2019		221,000,000
6	2020		233,000,000
7	2021	<u>300,000,000</u>	246,000,000
8	2022	<u>300,000,000</u>	260,000,000
9	2023	<u>300,000,000</u>	275,000,000
10	2024	<u>300,000,000</u>	275,000,000
11	2025	<u>300,000,000</u>	275,000,000
12	2026	<u>300,000,000</u>	279,000,000
13	2027	<u>375,000,000</u>	292,000,000
14	2028	<u>375,000,000</u>	307,000,000
15	2029	<u>375,000,000</u>	322,000,000
16	2030	<u>375,000,000</u>	338,000,000
17	2031	<u>375,000,000</u>	350,000,000
18	2032	<u>375,000,000</u>	350,000,000
19	<u>2033</u>		<u>375,000,000</u>
20	<u>2034</u>		<u>375,000,000</u>
21	<u>2035</u>		<u>375,000,000</u>
22	<u>2036</u>		<u>450,000,000</u>

23 and

24 each fiscal year

25 thereafter that bonds

26 are outstanding under

1 Section 13.2 of the
2 Metropolitan Pier and
3 Exposition Authority Act,
4 but not after fiscal year 2060.

5 Beginning July 20, 1993 and in each month of each fiscal
6 year thereafter, one-eighth of the amount requested in the
7 certificate of the Chairman of the Metropolitan Pier and
8 Exposition Authority for that fiscal year, less the amount
9 deposited into the McCormick Place Expansion Project Fund by
10 the State Treasurer in the respective month under subsection
11 (g) of Section 13 of the Metropolitan Pier and Exposition
12 Authority Act, plus cumulative deficiencies in the deposits
13 required under this Section for previous months and years,
14 shall be deposited into the McCormick Place Expansion Project
15 Fund, until the full amount requested for the fiscal year, but
16 not in excess of the amount specified above as "Total Deposit",
17 has been deposited.

18 Subject to payment of amounts into the Capital Projects
19 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
20 and the McCormick Place Expansion Project Fund pursuant to the
21 preceding paragraphs or in any amendments thereto hereafter
22 enacted, for aviation fuel sold on or after December 1, 2019,
23 the Department shall each month deposit into the Aviation Fuel
24 Sales Tax Refund Fund an amount estimated by the Department to
25 be required for refunds of the 80% portion of the tax on
26 aviation fuel under this Act. The Department shall only deposit

1 moneys into the Aviation Fuel Sales Tax Refund Fund under this
2 paragraph for so long as the revenue use requirements of 49
3 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

4 Subject to payment of amounts into the Build Illinois Fund
5 and the McCormick Place Expansion Project Fund pursuant to the
6 preceding paragraphs or in any amendments thereto hereafter
7 enacted, beginning July 1, 1993 and ending on September 30,
8 2013, the Department shall each month pay into the Illinois Tax
9 Increment Fund 0.27% of 80% of the net revenue realized for the
10 preceding month from the 6.25% general rate on the selling
11 price of tangible personal property.

12 Subject to payment of amounts into the Build Illinois Fund
13 and the McCormick Place Expansion Project Fund pursuant to the
14 preceding paragraphs or in any amendments thereto hereafter
15 enacted, beginning with the receipt of the first report of
16 taxes paid by an eligible business and continuing for a 25-year
17 period, the Department shall each month pay into the Energy
18 Infrastructure Fund 80% of the net revenue realized from the
19 6.25% general rate on the selling price of Illinois-mined coal
20 that was sold to an eligible business. For purposes of this
21 paragraph, the term "eligible business" means a new electric
22 generating facility certified pursuant to Section 605-332 of
23 the Department of Commerce and Economic Opportunity Law of the
24 Civil Administrative Code of Illinois.

25 Subject to payment of amounts into the Build Illinois Fund,
26 the McCormick Place Expansion Project Fund, the Illinois Tax

1 Increment Fund, and the Energy Infrastructure Fund pursuant to
2 the preceding paragraphs or in any amendments to this Section
3 hereafter enacted, beginning on the first day of the first
4 calendar month to occur on or after August 26, 2014 (the
5 effective date of Public Act 98-1098), each month, from the
6 collections made under Section 9 of the Use Tax Act, Section 9
7 of the Service Use Tax Act, Section 9 of the Service Occupation
8 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
9 the Department shall pay into the Tax Compliance and
10 Administration Fund, to be used, subject to appropriation, to
11 fund additional auditors and compliance personnel at the
12 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
13 the cash receipts collected during the preceding fiscal year by
14 the Audit Bureau of the Department under the Use Tax Act, the
15 Service Use Tax Act, the Service Occupation Tax Act, the
16 Retailers' Occupation Tax Act, and associated local occupation
17 and use taxes administered by the Department.

18 Subject to payments of amounts into the Build Illinois
19 Fund, the McCormick Place Expansion Project Fund, the Illinois
20 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
21 Compliance and Administration Fund as provided in this Section,
22 beginning on July 1, 2018 the Department shall pay each month
23 into the Downstate Public Transportation Fund the moneys
24 required to be so paid under Section 2-3 of the Downstate
25 Public Transportation Act.

26 Subject to successful execution and delivery of a

1 public-private agreement between the public agency and private
 2 entity and completion of the civic build, beginning on July 1,
 3 2023, of the remainder of the moneys received by the Department
 4 under the Use Tax Act, the Service Use Tax Act, the Service
 5 Occupation Tax Act, and this Act, the Department shall deposit
 6 the following specified deposits in the aggregate from
 7 collections under the Use Tax Act, the Service Use Tax Act, the
 8 Service Occupation Tax Act, and the Retailers' Occupation Tax
 9 Act, as required under Section 8.25g of the State Finance Act
 10 for distribution consistent with the Public-Private
 11 Partnership for Civic and Transit Infrastructure Project Act.
 12 The moneys received by the Department pursuant to this Act and
 13 required to be deposited into the Civic and Transit
 14 Infrastructure Fund are subject to the pledge, claim and charge
 15 set forth in Section 25-55 of the Public-Private Partnership
 16 for Civic and Transit Infrastructure Project Act. As used in
 17 this paragraph, "civic build", "private entity",
 18 "public-private agreement", and "public agency" have the
 19 meanings provided in Section 25-10 of the Public-Private
 20 Partnership for Civic and Transit Infrastructure Project Act.

21	Fiscal Year	Total Deposit
22	2024	\$200,000,000
23	2025	\$206,000,000
24	2026	\$212,200,000
25	2027	\$218,500,000
26	2028	\$225,100,000

1	2029	.....	\$288,700,000
2	2030	.....	\$298,900,000
3	2031	.....	\$309,300,000
4	2032	.....	\$320,100,000
5	2033	.....	\$331,200,000
6	2034	.....	\$341,200,000
7	2035	.....	\$351,400,000
8	2036	.....	\$361,900,000
9	2037	.....	\$372,800,000
10	2038	.....	\$384,000,000
11	2039	.....	\$395,500,000
12	2040	.....	\$407,400,000
13	2041	.....	\$419,600,000
14	2042	.....	\$432,200,000
15	2043	.....	\$445,100,000

16 Beginning July 1, 2021 and until July 1, 2022, subject to
17 the payment of amounts into the County and Mass Transit
18 District Fund, the Local Government Tax Fund, the Build
19 Illinois Fund, the McCormick Place Expansion Project Fund, the
20 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
21 and the Tax Compliance and Administration Fund as provided in
22 this Section, the Department shall pay each month into the Road
23 Fund the amount estimated to represent 16% of the net revenue
24 realized from the taxes imposed on motor fuel and gasohol.
25 Beginning July 1, 2022 and until July 1, 2023, subject to the
26 payment of amounts into the County and Mass Transit District

1 Fund, the Local Government Tax Fund, the Build Illinois Fund,
2 the McCormick Place Expansion Project Fund, the Illinois Tax
3 Increment Fund, the Energy Infrastructure Fund, and the Tax
4 Compliance and Administration Fund as provided in this Section,
5 the Department shall pay each month into the Road Fund the
6 amount estimated to represent 32% of the net revenue realized
7 from the taxes imposed on motor fuel and gasohol. Beginning
8 July 1, 2023 and until July 1, 2024, subject to the payment of
9 amounts into the County and Mass Transit District Fund, the
10 Local Government Tax Fund, the Build Illinois Fund, the
11 McCormick Place Expansion Project Fund, the Illinois Tax
12 Increment Fund, the Energy Infrastructure Fund, and the Tax
13 Compliance and Administration Fund as provided in this Section,
14 the Department shall pay each month into the Road Fund the
15 amount estimated to represent 48% of the net revenue realized
16 from the taxes imposed on motor fuel and gasohol. Beginning
17 July 1, 2024 and until July 1, 2025, subject to the payment of
18 amounts into the County and Mass Transit District Fund, the
19 Local Government Tax Fund, the Build Illinois Fund, the
20 McCormick Place Expansion Project Fund, the Illinois Tax
21 Increment Fund, the Energy Infrastructure Fund, and the Tax
22 Compliance and Administration Fund as provided in this Section,
23 the Department shall pay each month into the Road Fund the
24 amount estimated to represent 64% of the net revenue realized
25 from the taxes imposed on motor fuel and gasohol. Beginning on
26 July 1, 2025, subject to the payment of amounts into the County

1 and Mass Transit District Fund, the Local Government Tax Fund,
2 the Build Illinois Fund, the McCormick Place Expansion Project
3 Fund, the Illinois Tax Increment Fund, the Energy
4 Infrastructure Fund, and the Tax Compliance and Administration
5 Fund as provided in this Section, the Department shall pay each
6 month into the Road Fund the amount estimated to represent 80%
7 of the net revenue realized from the taxes imposed on motor
8 fuel and gasohol. As used in this paragraph "motor fuel" has
9 the meaning given to that term in Section 1.1 of the Motor Fuel
10 Tax Act, and "gasohol" has the meaning given to that term in
11 Section 3-40 of the Use Tax Act.

12 Of the remainder of the moneys received by the Department
13 pursuant to this Act, 75% thereof shall be paid into the State
14 Treasury and 25% shall be reserved in a special account and
15 used only for the transfer to the Common School Fund as part of
16 the monthly transfer from the General Revenue Fund in
17 accordance with Section 8a of the State Finance Act.

18 The Department may, upon separate written notice to a
19 taxpayer, require the taxpayer to prepare and file with the
20 Department on a form prescribed by the Department within not
21 less than 60 days after receipt of the notice an annual
22 information return for the tax year specified in the notice.
23 Such annual return to the Department shall include a statement
24 of gross receipts as shown by the retailer's last Federal
25 income tax return. If the total receipts of the business as
26 reported in the Federal income tax return do not agree with the

1 gross receipts reported to the Department of Revenue for the
2 same period, the retailer shall attach to his annual return a
3 schedule showing a reconciliation of the 2 amounts and the
4 reasons for the difference. The retailer's annual return to the
5 Department shall also disclose the cost of goods sold by the
6 retailer during the year covered by such return, opening and
7 closing inventories of such goods for such year, costs of goods
8 used from stock or taken from stock and given away by the
9 retailer during such year, payroll information of the
10 retailer's business during such year and any additional
11 reasonable information which the Department deems would be
12 helpful in determining the accuracy of the monthly, quarterly
13 or annual returns filed by such retailer as provided for in
14 this Section.

15 If the annual information return required by this Section
16 is not filed when and as required, the taxpayer shall be liable
17 as follows:

18 (i) Until January 1, 1994, the taxpayer shall be liable
19 for a penalty equal to $\frac{1}{6}$ of 1% of the tax due from such
20 taxpayer under this Act during the period to be covered by
21 the annual return for each month or fraction of a month
22 until such return is filed as required, the penalty to be
23 assessed and collected in the same manner as any other
24 penalty provided for in this Act.

25 (ii) On and after January 1, 1994, the taxpayer shall
26 be liable for a penalty as described in Section 3-4 of the

1 Uniform Penalty and Interest Act.

2 The chief executive officer, proprietor, owner or highest
3 ranking manager shall sign the annual return to certify the
4 accuracy of the information contained therein. Any person who
5 willfully signs the annual return containing false or
6 inaccurate information shall be guilty of perjury and punished
7 accordingly. The annual return form prescribed by the
8 Department shall include a warning that the person signing the
9 return may be liable for perjury.

10 The provisions of this Section concerning the filing of an
11 annual information return do not apply to a retailer who is not
12 required to file an income tax return with the United States
13 Government.

14 As soon as possible after the first day of each month, upon
15 certification of the Department of Revenue, the Comptroller
16 shall order transferred and the Treasurer shall transfer from
17 the General Revenue Fund to the Motor Fuel Tax Fund an amount
18 equal to 1.7% of 80% of the net revenue realized under this Act
19 for the second preceding month. Beginning April 1, 2000, this
20 transfer is no longer required and shall not be made.

21 Net revenue realized for a month shall be the revenue
22 collected by the State pursuant to this Act, less the amount
23 paid out during that month as refunds to taxpayers for
24 overpayment of liability.

25 For greater simplicity of administration, manufacturers,
26 importers and wholesalers whose products are sold at retail in

1 Illinois by numerous retailers, and who wish to do so, may
2 assume the responsibility for accounting and paying to the
3 Department all tax accruing under this Act with respect to such
4 sales, if the retailers who are affected do not make written
5 objection to the Department to this arrangement.

6 Any person who promotes, organizes, provides retail
7 selling space for concessionaires or other types of sellers at
8 the Illinois State Fair, DuQuoin State Fair, county fairs,
9 local fairs, art shows, flea markets and similar exhibitions or
10 events, including any transient merchant as defined by Section
11 2 of the Transient Merchant Act of 1987, is required to file a
12 report with the Department providing the name of the merchant's
13 business, the name of the person or persons engaged in
14 merchant's business, the permanent address and Illinois
15 Retailers Occupation Tax Registration Number of the merchant,
16 the dates and location of the event and other reasonable
17 information that the Department may require. The report must be
18 filed not later than the 20th day of the month next following
19 the month during which the event with retail sales was held.
20 Any person who fails to file a report required by this Section
21 commits a business offense and is subject to a fine not to
22 exceed \$250.

23 Any person engaged in the business of selling tangible
24 personal property at retail as a concessionaire or other type
25 of seller at the Illinois State Fair, county fairs, art shows,
26 flea markets and similar exhibitions or events, or any

1 transient merchants, as defined by Section 2 of the Transient
2 Merchant Act of 1987, may be required to make a daily report of
3 the amount of such sales to the Department and to make a daily
4 payment of the full amount of tax due. The Department shall
5 impose this requirement when it finds that there is a
6 significant risk of loss of revenue to the State at such an
7 exhibition or event. Such a finding shall be based on evidence
8 that a substantial number of concessionaires or other sellers
9 who are not residents of Illinois will be engaging in the
10 business of selling tangible personal property at retail at the
11 exhibition or event, or other evidence of a significant risk of
12 loss of revenue to the State. The Department shall notify
13 concessionaires and other sellers affected by the imposition of
14 this requirement. In the absence of notification by the
15 Department, the concessionaires and other sellers shall file
16 their returns as otherwise required in this Section.

17 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
18 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
19 15, Section 15-25, eff. 6-5-19; 101-10, Article 25, Section
20 25-120, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
21 6-28-19; 101-604, eff. 12-13-19.)

22 Section 15-30. The Metropolitan Pier and Exposition
23 Authority Act is amended by changing Sections 13 and 13.2 as
24 follows:

1 (70 ILCS 210/13) (from Ch. 85, par. 1233)

2 Sec. 13. (a) The Authority shall not have power to levy
3 taxes for any purpose, except as provided in subsections (b),
4 (c), (d), (e), and (f).

5 (b) By ordinance the Authority shall, as soon as
6 practicable after July 1, 1992 (the effective date of Public
7 Act 87-733), impose a Metropolitan Pier and Exposition
8 Authority Retailers' Occupation Tax upon all persons engaged in
9 the business of selling tangible personal property at retail
10 within the territory described in this subsection at the rate
11 of 1.0% of the gross receipts (i) from the sale of food,
12 alcoholic beverages, and soft drinks sold for consumption on
13 the premises where sold and (ii) from the sale of food,
14 alcoholic beverages, and soft drinks sold for consumption off
15 the premises where sold by a retailer whose principal source of
16 gross receipts is from the sale of food, alcoholic beverages,
17 and soft drinks prepared for immediate consumption.

18 The tax imposed under this subsection and all civil
19 penalties that may be assessed as an incident to that tax shall
20 be collected and enforced by the Illinois Department of
21 Revenue. The Department shall have full power to administer and
22 enforce this subsection, to collect all taxes and penalties so
23 collected in the manner provided in this subsection, and to
24 determine all rights to credit memoranda arising on account of
25 the erroneous payment of tax or penalty under this subsection.
26 In the administration of and compliance with this subsection,

1 the Department and persons who are subject to this subsection
2 shall have the same rights, remedies, privileges, immunities,
3 powers, and duties, shall be subject to the same conditions,
4 restrictions, limitations, penalties, exclusions, exemptions,
5 and definitions of terms, and shall employ the same modes of
6 procedure applicable to this Retailers' Occupation Tax as are
7 prescribed in Sections 1, 2 through 2-65 (in respect to all
8 provisions of those Sections other than the State rate of
9 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes
10 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,
11 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January
12 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and
13 after January 1, 1994, all applicable provisions of the Uniform
14 Penalty and Interest Act that are not inconsistent with this
15 Act, as fully as if provisions contained in those Sections of
16 the Retailers' Occupation Tax Act were set forth in this
17 subsection.

18 Persons subject to any tax imposed under the authority
19 granted in this subsection may reimburse themselves for their
20 seller's tax liability under this subsection by separately
21 stating that tax as an additional charge, which charge may be
22 stated in combination, in a single amount, with State taxes
23 that sellers are required to collect under the Use Tax Act,
24 pursuant to bracket schedules as the Department may prescribe.
25 The retailer filing the return shall, at the time of filing the
26 return, pay to the Department the amount of tax imposed under

1 this subsection, less a discount of 1.75%, which is allowed to
2 reimburse the retailer for the expenses incurred in keeping
3 records, preparing and filing returns, remitting the tax, and
4 supplying data to the Department on request.

5 Whenever the Department determines that a refund should be
6 made under this subsection to a claimant instead of issuing a
7 credit memorandum, the Department shall notify the State
8 Comptroller, who shall cause a warrant to be drawn for the
9 amount specified and to the person named in the notification
10 from the Department. The refund shall be paid by the State
11 Treasurer out of the Metropolitan Pier and Exposition Authority
12 trust fund held by the State Treasurer as trustee for the
13 Authority.

14 Nothing in this subsection authorizes the Authority to
15 impose a tax upon the privilege of engaging in any business
16 that under the Constitution of the United States may not be
17 made the subject of taxation by this State.

18 The Department shall forthwith pay over to the State
19 Treasurer, ex officio, as trustee for the Authority, all taxes
20 and penalties collected under this subsection for deposit into
21 a trust fund held outside of the State Treasury.

22 As soon as possible after the first day of each month,
23 beginning January 1, 2011, upon certification of the Department
24 of Revenue, the Comptroller shall order transferred, and the
25 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
26 local sales tax increment, as defined in the Innovation

1 Development and Economy Act, collected under this subsection
2 during the second preceding calendar month for sales within a
3 STAR bond district.

4 After the monthly transfer to the STAR Bonds Revenue Fund,
5 on or before the 25th day of each calendar month, the
6 Department shall prepare and certify to the Comptroller the
7 amounts to be paid under subsection (g) of this Section, which
8 shall be the amounts, not including credit memoranda, collected
9 under this subsection during the second preceding calendar
10 month by the Department, less any amounts determined by the
11 Department to be necessary for the payment of refunds, less
12 1.5% of such balance, which sum shall be deposited by the State
13 Treasurer into the Tax Compliance and Administration Fund in
14 the State Treasury from which it shall be appropriated to the
15 Department to cover the costs of the Department in
16 administering and enforcing the provisions of this subsection,
17 and less any amounts that are transferred to the STAR Bonds
18 Revenue Fund. Within 10 days after receipt by the Comptroller
19 of the certification, the Comptroller shall cause the orders to
20 be drawn for the remaining amounts, and the Treasurer shall
21 administer those amounts as required in subsection (g).

22 A certificate of registration issued by the Illinois
23 Department of Revenue to a retailer under the Retailers'
24 Occupation Tax Act shall permit the registrant to engage in a
25 business that is taxed under the tax imposed under this
26 subsection, and no additional registration shall be required

1 under the ordinance imposing the tax or under this subsection.

2 A certified copy of any ordinance imposing or discontinuing
3 any tax under this subsection or effecting a change in the rate
4 of that tax shall be filed with the Department, whereupon the
5 Department shall proceed to administer and enforce this
6 subsection on behalf of the Authority as of the first day of
7 the third calendar month following the date of filing.

8 The tax authorized to be levied under this subsection may
9 be levied within all or any part of the following described
10 portions of the metropolitan area:

11 (1) that portion of the City of Chicago located within
12 the following area: Beginning at the point of intersection
13 of the Cook County - DuPage County line and York Road, then
14 North along York Road to its intersection with Touhy
15 Avenue, then east along Touhy Avenue to its intersection
16 with the Northwest Tollway, then southeast along the
17 Northwest Tollway to its intersection with Lee Street, then
18 south along Lee Street to Higgins Road, then south and east
19 along Higgins Road to its intersection with Mannheim Road,
20 then south along Mannheim Road to its intersection with
21 Irving Park Road, then west along Irving Park Road to its
22 intersection with the Cook County - DuPage County line,
23 then north and west along the county line to the point of
24 beginning; and

25 (2) that portion of the City of Chicago located within
26 the following area: Beginning at the intersection of West

1 55th Street with Central Avenue, then east along West 55th
2 Street to its intersection with South Cicero Avenue, then
3 south along South Cicero Avenue to its intersection with
4 West 63rd Street, then west along West 63rd Street to its
5 intersection with South Central Avenue, then north along
6 South Central Avenue to the point of beginning; and

7 (3) that portion of the City of Chicago located within
8 the following area: Beginning at the point 150 feet west of
9 the intersection of the west line of North Ashland Avenue
10 and the north line of West Diversey Avenue, then north 150
11 feet, then east along a line 150 feet north of the north
12 line of West Diversey Avenue extended to the shoreline of
13 Lake Michigan, then following the shoreline of Lake
14 Michigan (including Navy Pier and all other improvements
15 fixed to land, docks, or piers) to the point where the
16 shoreline of Lake Michigan and the Adlai E. Stevenson
17 Expressway extended east to that shoreline intersect, then
18 west along the Adlai E. Stevenson Expressway to a point 150
19 feet west of the west line of South Ashland Avenue, then
20 north along a line 150 feet west of the west line of South
21 and North Ashland Avenue to the point of beginning.

22 The tax authorized to be levied under this subsection may
23 also be levied on food, alcoholic beverages, and soft drinks
24 sold on boats and other watercraft departing from and returning
25 to the shoreline of Lake Michigan (including Navy Pier and all
26 other improvements fixed to land, docks, or piers) described in

1 item (3).

2 (c) By ordinance the Authority shall, as soon as
3 practicable after July 1, 1992 (the effective date of Public
4 Act 87-733), impose an occupation tax upon all persons engaged
5 in the corporate limits of the City of Chicago in the business
6 of renting, leasing, or letting rooms in a hotel, as defined in
7 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of
8 the gross rental receipts from the renting, leasing, or letting
9 of hotel rooms within the City of Chicago, excluding, however,
10 from gross rental receipts the proceeds of renting, leasing, or
11 letting to permanent residents of a hotel, as defined in that
12 Act. Gross rental receipts shall not include charges that are
13 added on account of the liability arising from any tax imposed
14 by the State or any governmental agency on the occupation of
15 renting, leasing, or letting rooms in a hotel.

16 The tax imposed by the Authority under this subsection and
17 all civil penalties that may be assessed as an incident to that
18 tax shall be collected and enforced by the Illinois Department
19 of Revenue. The certificate of registration that is issued by
20 the Department to a lessor under the Hotel Operators'
21 Occupation Tax Act shall permit that registrant to engage in a
22 business that is taxable under any ordinance enacted under this
23 subsection without registering separately with the Department
24 under that ordinance or under this subsection. The Department
25 shall have full power to administer and enforce this
26 subsection, to collect all taxes and penalties due under this

1 subsection, to dispose of taxes and penalties so collected in
2 the manner provided in this subsection, and to determine all
3 rights to credit memoranda arising on account of the erroneous
4 payment of tax or penalty under this subsection. In the
5 administration of and compliance with this subsection, the
6 Department and persons who are subject to this subsection shall
7 have the same rights, remedies, privileges, immunities,
8 powers, and duties, shall be subject to the same conditions,
9 restrictions, limitations, penalties, and definitions of
10 terms, and shall employ the same modes of procedure as are
11 prescribed in the Hotel Operators' Occupation Tax Act (except
12 where that Act is inconsistent with this subsection), as fully
13 as if the provisions contained in the Hotel Operators'
14 Occupation Tax Act were set out in this subsection.

15 Whenever the Department determines that a refund should be
16 made under this subsection to a claimant instead of issuing a
17 credit memorandum, the Department shall notify the State
18 Comptroller, who shall cause a warrant to be drawn for the
19 amount specified and to the person named in the notification
20 from the Department. The refund shall be paid by the State
21 Treasurer out of the Metropolitan Pier and Exposition Authority
22 trust fund held by the State Treasurer as trustee for the
23 Authority.

24 Persons subject to any tax imposed under the authority
25 granted in this subsection may reimburse themselves for their
26 tax liability for that tax by separately stating that tax as an

1 additional charge, which charge may be stated in combination,
2 in a single amount, with State taxes imposed under the Hotel
3 Operators' Occupation Tax Act, the municipal tax imposed under
4 Section 8-3-13 of the Illinois Municipal Code, and the tax
5 imposed under Section 19 of the Illinois Sports Facilities
6 Authority Act.

7 The person filing the return shall, at the time of filing
8 the return, pay to the Department the amount of tax, less a
9 discount of 2.1% or \$25 per calendar year, whichever is
10 greater, which is allowed to reimburse the operator for the
11 expenses incurred in keeping records, preparing and filing
12 returns, remitting the tax, and supplying data to the
13 Department on request.

14 Except as otherwise provided in this paragraph, the
15 Department shall forthwith pay over to the State Treasurer, ex
16 officio, as trustee for the Authority, all taxes and penalties
17 collected under this subsection for deposit into a trust fund
18 held outside the State Treasury. On or before the 25th day of
19 each calendar month, the Department shall certify to the
20 Comptroller the amounts to be paid under subsection (g) of this
21 Section, which shall be the amounts (not including credit
22 memoranda) collected under this subsection during the second
23 preceding calendar month by the Department, less any amounts
24 determined by the Department to be necessary for payment of
25 refunds, less 1.5% of the remainder, which the Department shall
26 transfer into the Tax Compliance and Administration Fund. The

1 Department, at the time of each monthly disbursement to the
2 Authority, shall prepare and certify to the State Comptroller
3 the amount to be transferred into the Tax Compliance and
4 Administration Fund under this subsection. Within 10 days after
5 receipt by the Comptroller of the Department's certification,
6 the Comptroller shall cause the orders to be drawn for such
7 amounts, and the Treasurer shall administer the amounts
8 distributed to the Authority as required in subsection (g).

9 A certified copy of any ordinance imposing or discontinuing
10 a tax under this subsection or effecting a change in the rate
11 of that tax shall be filed with the Illinois Department of
12 Revenue, whereupon the Department shall proceed to administer
13 and enforce this subsection on behalf of the Authority as of
14 the first day of the third calendar month following the date of
15 filing.

16 (d) By ordinance the Authority shall, as soon as
17 practicable after July 1, 1992 (the effective date of Public
18 Act 87-733), impose a tax upon all persons engaged in the
19 business of renting automobiles in the metropolitan area at the
20 rate of 6% of the gross receipts from that business, except
21 that no tax shall be imposed on the business of renting
22 automobiles for use as taxicabs or in livery service. The tax
23 imposed under this subsection and all civil penalties that may
24 be assessed as an incident to that tax shall be collected and
25 enforced by the Illinois Department of Revenue. The certificate
26 of registration issued by the Department to a retailer under

1 the Retailers' Occupation Tax Act or under the Automobile
2 Renting Occupation and Use Tax Act shall permit that person to
3 engage in a business that is taxable under any ordinance
4 enacted under this subsection without registering separately
5 with the Department under that ordinance or under this
6 subsection. The Department shall have full power to administer
7 and enforce this subsection, to collect all taxes and penalties
8 due under this subsection, to dispose of 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, be subject to the same conditions,
16 restrictions, limitations, penalties, and definitions of
17 terms, and employ the same modes of procedure as are prescribed
18 in Sections 2 and 3 (in respect to all provisions of those
19 Sections other than the State rate of tax; and in respect to
20 the provisions of the Retailers' Occupation Tax Act referred to
21 in those Sections, except as to the disposition of taxes and
22 penalties collected, except for the provision allowing
23 retailers a deduction from the tax to cover certain costs, and
24 except that credit memoranda issued under this subsection may
25 not be used to discharge any State tax liability) of the
26 Automobile Renting Occupation and Use Tax Act, as fully as if

1 provisions contained in those Sections of that Act were set
2 forth in this subsection.

3 Persons subject to any tax imposed under the authority
4 granted in this subsection may reimburse themselves for their
5 tax liability under this subsection by separately stating that
6 tax as an additional charge, which charge may be stated in
7 combination, in a single amount, with State tax that sellers
8 are required to collect under the Automobile Renting Occupation
9 and Use Tax Act, pursuant to bracket schedules as the
10 Department may prescribe.

11 Whenever the Department determines that a refund should be
12 made under this subsection to a claimant instead of issuing a
13 credit memorandum, the Department shall notify the State
14 Comptroller, who shall cause a warrant 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 the Metropolitan Pier and Exposition Authority
18 trust fund held by the State Treasurer as trustee for the
19 Authority.

20 Except as otherwise provided in this paragraph, the
21 Department shall forthwith pay over to the State Treasurer, ex
22 officio, as trustee, all taxes and penalties collected under
23 this subsection for deposit into a trust fund held outside the
24 State Treasury. On or before the 25th day of each calendar
25 month, the Department shall certify to the Comptroller the
26 amounts to be paid under subsection (g) of this Section (not

1 including credit memoranda) collected under this subsection
2 during the second preceding calendar month by the Department,
3 less any amount determined by the Department to be necessary
4 for payment of refunds, less 1.5% of the remainder, which the
5 Department shall transfer into the Tax Compliance and
6 Administration Fund. The Department, at the time of each
7 monthly disbursement to the Authority, shall prepare and
8 certify to the State Comptroller the amount to be transferred
9 into the Tax Compliance and Administration Fund under this
10 subsection. Within 10 days after receipt by the Comptroller of
11 the Department's certification, the Comptroller shall cause
12 the orders to be drawn for such amounts, and the Treasurer
13 shall administer the amounts distributed to the Authority as
14 required in subsection (g).

15 Nothing in this subsection authorizes the Authority to
16 impose a tax upon the privilege of engaging in any business
17 that under the Constitution of the United States may not be
18 made the subject of taxation by this State.

19 A certified copy of any ordinance imposing or discontinuing
20 a tax under this subsection or effecting a change in the rate
21 of that tax shall be filed with the Illinois Department of
22 Revenue, whereupon the Department shall proceed to administer
23 and enforce this subsection on behalf of the Authority as of
24 the first day of the third calendar month following the date of
25 filing.

26 (e) By ordinance the Authority shall, as soon as

1 practicable after July 1, 1992 (the effective date of Public
2 Act 87-733), impose a tax upon the privilege of using in the
3 metropolitan area an automobile that is rented from a rentor
4 outside Illinois and is titled or registered with an agency of
5 this State's government at a rate of 6% of the rental price of
6 that automobile, except that no tax shall be imposed on the
7 privilege of using automobiles rented for use as taxicabs or in
8 livery service. The tax shall be collected from persons whose
9 Illinois address for titling or registration purposes is given
10 as being in the metropolitan area. The tax shall be collected
11 by the Department of Revenue for the Authority. The tax must be
12 paid to the State or an exemption determination must be
13 obtained from the Department of Revenue before the title or
14 certificate of registration for the property may be issued. The
15 tax or proof of exemption may be transmitted to the Department
16 by way of the State agency with which or State officer with
17 whom the tangible personal property must be titled or
18 registered if the Department and that agency or State officer
19 determine that this procedure will expedite the processing of
20 applications for title or registration.

21 The Department shall have full power to administer and
22 enforce this subsection, to collect all taxes, penalties, and
23 interest due under this subsection, to dispose of taxes,
24 penalties, and interest so collected in the manner provided in
25 this subsection, and to determine all rights to credit
26 memoranda or refunds arising on account of the erroneous

1 payment of tax, penalty, or interest under this subsection. In
2 the administration of and compliance with this subsection, the
3 Department and persons who are subject to this subsection shall
4 have the same rights, remedies, privileges, immunities,
5 powers, and duties, be subject to the same conditions,
6 restrictions, limitations, penalties, and definitions of
7 terms, and employ the same modes of procedure as are prescribed
8 in Sections 2 and 4 (except provisions pertaining to the State
9 rate of tax; and in respect to the provisions of the Use Tax
10 Act referred to in that Section, except provisions concerning
11 collection or refunding of the tax by retailers, except the
12 provisions of Section 19 pertaining to claims by retailers,
13 except the last paragraph concerning refunds, and except that
14 credit memoranda issued under this subsection may not be used
15 to discharge any State tax liability) of the Automobile Renting
16 Occupation and Use Tax Act, as fully as if provisions contained
17 in those Sections of that Act were set forth in this
18 subsection.

19 Whenever the Department determines that a refund should be
20 made under this subsection to a claimant instead of issuing a
21 credit memorandum, the Department shall notify the State
22 Comptroller, who shall cause a warrant to be drawn for the
23 amount specified and to the person named in the notification
24 from the Department. The refund shall be paid by the State
25 Treasurer out of the Metropolitan Pier and Exposition Authority
26 trust fund held by the State Treasurer as trustee for the

1 Authority.

2 Except as otherwise provided in this paragraph, the
3 Department shall forthwith pay over to the State Treasurer, ex
4 officio, as trustee, all taxes, penalties, and interest
5 collected under this subsection for deposit into a trust fund
6 held outside the State Treasury. On or before the 25th day of
7 each calendar month, the Department shall certify to the State
8 Comptroller the amounts to be paid under subsection (g) of this
9 Section, which shall be the amounts (not including credit
10 memoranda) collected under this subsection during the second
11 preceding calendar month by the Department, less any amounts
12 determined by the Department to be necessary for payment of
13 refunds, less 1.5% of the remainder, which the Department shall
14 transfer into the Tax Compliance and Administration Fund. The
15 Department, at the time of each monthly disbursement to the
16 Authority, shall prepare and certify to the State Comptroller
17 the amount to be transferred into the Tax Compliance and
18 Administration Fund under this subsection. Within 10 days after
19 receipt by the State Comptroller of the Department's
20 certification, the Comptroller shall cause the orders to be
21 drawn for such amounts, and the Treasurer shall administer the
22 amounts distributed to the Authority as required in subsection
23 (g).

24 A certified copy of any ordinance imposing or discontinuing
25 a tax or effecting a change in the rate of that tax shall be
26 filed with the Illinois Department of Revenue, whereupon the

1 Department shall proceed to administer and enforce this
2 subsection on behalf of the Authority as of the first day of
3 the third calendar month following the date of filing.

4 (f) By ordinance the Authority shall, as soon as
5 practicable after July 1, 1992 (the effective date of Public
6 Act 87-733), impose an occupation tax on all persons, other
7 than a governmental agency, engaged in the business of
8 providing ground transportation for hire to passengers in the
9 metropolitan area at a rate of (i) \$4 per taxi or livery
10 vehicle departure with passengers for hire from commercial
11 service airports in the metropolitan area, (ii) for each
12 departure with passengers for hire from a commercial service
13 airport in the metropolitan area in a bus or van operated by a
14 person other than a person described in item (iii): \$18 per bus
15 or van with a capacity of 1-12 passengers, \$36 per bus or van
16 with a capacity of 13-24 passengers, and \$54 per bus or van
17 with a capacity of over 24 passengers, and (iii) for each
18 departure with passengers for hire from a commercial service
19 airport in the metropolitan area in a bus or van operated by a
20 person regulated by the Interstate Commerce Commission or
21 Illinois Commerce Commission, operating scheduled service from
22 the airport, and charging fares on a per passenger basis: \$2
23 per passenger for hire in each bus or van. The term "commercial
24 service airports" means those airports receiving scheduled
25 passenger service and enplaning more than 100,000 passengers
26 per year.

1 In the ordinance imposing the tax, the Authority may
2 provide for the administration and enforcement of the tax and
3 the collection of the tax from persons subject to the tax as
4 the Authority determines to be necessary or practicable for the
5 effective administration of the tax. The Authority may enter
6 into agreements as it deems appropriate with any governmental
7 agency providing for that agency to act as the Authority's
8 agent to collect the tax.

9 In the ordinance imposing the tax, the Authority may
10 designate a method or methods for persons subject to the tax to
11 reimburse themselves for the tax liability arising under the
12 ordinance (i) by separately stating the full amount of the tax
13 liability as an additional charge to passengers departing the
14 airports, (ii) by separately stating one-half of the tax
15 liability as an additional charge to both passengers departing
16 from and to passengers arriving at the airports, or (iii) by
17 some other method determined by the Authority.

18 All taxes, penalties, and interest collected under any
19 ordinance adopted under this subsection, less any amounts
20 determined to be necessary for the payment of refunds and less
21 the taxes, penalties, and interest attributable to any increase
22 in the rate of tax authorized by Public Act 96-898, shall be
23 paid forthwith to the State Treasurer, ex officio, for deposit
24 into a trust fund held outside the State Treasury and shall be
25 administered by the State Treasurer as provided in subsection
26 (g) of this Section. All taxes, penalties, and interest

1 attributable to any increase in the rate of tax authorized by
2 Public Act 96-898 shall be paid by the State Treasurer as
3 follows: 25% for deposit into the Convention Center Support
4 Fund, to be used by the Village of Rosemont for the repair,
5 maintenance, and improvement of the Donald E. Stephens
6 Convention Center and for debt service on debt instruments
7 issued for those purposes by the village and 75% to the
8 Authority to be used for grants to an organization meeting the
9 qualifications set out in Section 5.6 of this Act, provided the
10 Metropolitan Pier and Exposition Authority has entered into a
11 marketing agreement with such an organization.

12 (g) Amounts deposited from the proceeds of taxes imposed by
13 the Authority under subsections (b), (c), (d), (e), and (f) of
14 this Section and amounts deposited under Section 19 of the
15 Illinois Sports Facilities Authority Act shall be held in a
16 trust fund outside the State Treasury and, other than the
17 amounts transferred into the Tax Compliance and Administration
18 Fund under subsections (b), (c), (d), and (e), shall be
19 administered by the Treasurer as follows:

20 (1) An amount necessary for the payment of refunds with
21 respect to those taxes shall be retained in the trust fund
22 and used for those payments.

23 (2) On July 20 and on the 20th of each month
24 thereafter, provided that the amount requested in the
25 annual certificate of the Chairman of the Authority filed
26 under Section 8.25f of the State Finance Act has been

1 appropriated for payment to the Authority, 1/8 of the local
2 tax transfer amount, together with any cumulative
3 deficiencies in the amounts transferred into the McCormick
4 Place Expansion Project Fund under this subparagraph (2)
5 during the fiscal year for which the certificate has been
6 filed, shall be transferred from the trust fund into the
7 McCormick Place Expansion Project Fund in the State
8 treasury until 100% of the local tax transfer amount has
9 been so transferred. "Local tax transfer amount" shall mean
10 the amount requested in the annual certificate, minus the
11 reduction amount. "Reduction amount" shall mean \$41.7
12 million in fiscal year 2011, \$36.7 million in fiscal year
13 2012, \$36.7 million in fiscal year 2013, \$36.7 million in
14 fiscal year 2014, and \$31.7 million in each fiscal year
15 thereafter until 2035 ~~2032~~, provided that the reduction
16 amount shall be reduced by (i) the amount certified by the
17 Authority to the State Comptroller and State Treasurer
18 under Section 8.25 of the State Finance Act, as amended,
19 with respect to that fiscal year and (ii) in any fiscal
20 year in which the amounts deposited in the trust fund under
21 this Section exceed \$343.3 ~~\$318.3~~ million, exclusive of
22 amounts set aside for refunds and for the reserve account,
23 one dollar for each dollar of the deposits in the trust
24 fund above \$343.3 ~~\$318.3~~ million with respect to that year,
25 exclusive of amounts set aside for refunds and for the
26 reserve account.

1 (3) On July 20, 2010, the Comptroller shall certify to
2 the Governor, the Treasurer, and the Chairman of the
3 Authority the 2010 deficiency amount, which means the
4 cumulative amount of transfers that were due from the trust
5 fund to the McCormick Place Expansion Project Fund in
6 fiscal years 2008, 2009, and 2010 under Section 13(g) of
7 this Act, as it existed prior to May 27, 2010 (the
8 effective date of Public Act 96-898), but not made. On July
9 20, 2011 and on July 20 of each year through July 20, 2014,
10 the Treasurer shall calculate for the previous fiscal year
11 the surplus revenues in the trust fund and pay that amount
12 to the Authority. On July 20, 2015 and on July 20 of each
13 year thereafter to and including July 20, 2017, as long as
14 bonds and notes issued under Section 13.2 or bonds and
15 notes issued to refund those bonds and notes are
16 outstanding, the Treasurer shall calculate for the
17 previous fiscal year the surplus revenues in the trust fund
18 and pay one-half of that amount to the State Treasurer for
19 deposit into the General Revenue Fund until the 2010
20 deficiency amount has been paid and shall pay the balance
21 of the surplus revenues to the Authority. On July 20, 2018
22 and on July 20 of each year thereafter, the Treasurer shall
23 calculate for the previous fiscal year the surplus revenues
24 in the trust fund and pay all of such surplus revenues to
25 the State Treasurer for deposit into the General Revenue
26 Fund until the 2010 deficiency amount has been paid. After

1 the 2010 deficiency amount has been paid, the Treasurer
2 shall pay the balance of the surplus revenues to the
3 Authority. "Surplus revenues" means the amounts remaining
4 in the trust fund on June 30 of the previous fiscal year
5 (A) after the State Treasurer has set aside in the trust
6 fund (i) amounts retained for refunds under subparagraph
7 (1) and (ii) any amounts necessary to meet the reserve
8 account amount and (B) after the State Treasurer has
9 transferred from the trust fund to the General Revenue Fund
10 100% of any post-2010 deficiency amount. "Reserve account
11 amount" means \$15 million in fiscal year 2011 and \$30
12 million in each fiscal year thereafter. The reserve account
13 amount shall be set aside in the trust fund and used as a
14 reserve to be transferred to the McCormick Place Expansion
15 Project Fund in the event the proceeds of taxes imposed
16 under this Section 13 are not sufficient to fund the
17 transfer required in subparagraph (2). "Post-2010
18 deficiency amount" means any deficiency in transfers from
19 the trust fund to the McCormick Place Expansion Project
20 Fund with respect to fiscal years 2011 and thereafter. It
21 is the intention of this subparagraph (3) that no surplus
22 revenues shall be paid to the Authority with respect to any
23 year in which a post-2010 deficiency amount has not been
24 satisfied by the Authority.

25 Moneys received by the Authority as surplus revenues may be
26 used (i) for the purposes of paying debt service on the bonds

1 and notes issued by the Authority, including early redemption
2 of those bonds or notes, (ii) for the purposes of repair,
3 replacement, and improvement of the grounds, buildings, and
4 facilities of the Authority, and (iii) for the corporate
5 purposes of the Authority in fiscal years 2011 through 2015 in
6 an amount not to exceed \$20,000,000 annually or \$80,000,000
7 total, which amount shall be reduced \$0.75 for each dollar of
8 the receipts of the Authority in that year from any contract
9 entered into with respect to naming rights at McCormick Place
10 under Section 5(m) of this Act. When bonds and notes issued
11 under Section 13.2, or bonds or notes issued to refund those
12 bonds and notes, are no longer outstanding, the balance in the
13 trust fund shall be paid to the Authority.

14 (h) The ordinances imposing the taxes authorized by this
15 Section shall be repealed when bonds and notes issued under
16 Section 13.2 or bonds and notes issued to refund those bonds
17 and notes are no longer outstanding.

18 (Source: P.A. 100-23, Article 5, Section 5-35, eff. 7-6-17;
19 100-23, Article 35, Section 35-25, eff. 7-6-17; 100-587, eff.
20 6-4-18; 100-863, eff. 8-14-18.)

21 (70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

22 Sec. 13.2. The McCormick Place Expansion Project Fund is
23 created in the State Treasury. All moneys in the McCormick
24 Place Expansion Project Fund are allocated to and shall be
25 appropriated and used only for the purposes authorized by and

1 subject to the limitations and conditions of this Section.
2 Those amounts may be appropriated by law to the Authority for
3 the purposes of paying the debt service requirements on all
4 bonds and notes, including bonds and notes issued to refund or
5 advance refund bonds and notes issued under this Section,
6 Section 13.1, or issued to refund or advance refund bonds and
7 notes otherwise issued under this Act, (collectively referred
8 to as "bonds") to be issued by the Authority under this Section
9 in an aggregate original principal amount (excluding the amount
10 of any bonds and notes issued to refund or advance refund bonds
11 or notes issued under this Section and Section 13.1) not to
12 exceed \$2,850,000,000 for the purposes of carrying out and
13 performing its duties and exercising its powers under this Act.
14 The increased debt authorization of \$450,000,000 provided by
15 Public Act 96-898 shall be used solely for the purpose of: (i)
16 hotel construction and related necessary capital improvements;
17 (ii) other needed capital improvements to existing facilities;
18 and (iii) land acquisition for and construction of one
19 multi-use facility on property bounded by East Cermak Road on
20 the south, East 21st Street on the north, South Indiana Avenue
21 on the west, and South Prairie Avenue on the east in the City
22 of Chicago, Cook County, Illinois; these limitations do not
23 apply to the increased debt authorization provided by Public
24 Act 100-23 ~~this amendatory Act of the 100th General Assembly.~~
25 No bonds issued to refund or advance refund bonds issued under
26 this Section may mature later than 40 years from the date of

1 issuance of the refunding or advance refunding bonds. After the
2 aggregate original principal amount of bonds authorized in this
3 Section has been issued, the payment of any principal amount of
4 such bonds does not authorize the issuance of additional bonds
5 (except refunding bonds). Any bonds and notes issued under this
6 Section in any year in which there is an outstanding "post-2010
7 deficiency amount" as that term is defined in Section 13 (g) (3)
8 of this Act shall provide for the payment to the State
9 Treasurer of the amount of that deficiency. Proceeds from the
10 sale of bonds issued pursuant to the increased debt
11 authorization provided by Public Act 100-23 ~~this amendatory Act~~
12 ~~of the 100th General Assembly~~ may be used for any corporate
13 purpose of the Authority in fiscal years 2021 and 2022 and for
14 the payment to the State Treasurer of any unpaid amounts
15 described in paragraph (3) of subsection (g) of Section 13 of
16 this Act as part of the "2010 deficiency amount" or the
17 "Post-2010 deficiency amount".

18 On the first day of each month commencing after July 1,
19 1993, amounts, if any, on deposit in the McCormick Place
20 Expansion Project Fund shall, subject to appropriation, be paid
21 in full to the Authority or, upon its direction, to the trustee
22 or trustees for bondholders of bonds that by their terms are
23 payable from the moneys received from the McCormick Place
24 Expansion Project Fund, until an amount equal to 100% of the
25 aggregate amount of the principal and interest in the fiscal
26 year, including that pursuant to sinking fund requirements, has

1 been so paid and deficiencies in reserves shall have been
2 remedied.

3 The State of Illinois pledges to and agrees with the
4 holders of the bonds of the Metropolitan Pier and Exposition
5 Authority issued under this Section that the State will not
6 limit or alter the rights and powers vested in the Authority by
7 this Act so as to impair the terms of any contract made by the
8 Authority with those holders or in any way impair the rights
9 and remedies of those holders until the bonds, together with
10 interest thereon, interest on any unpaid installments of
11 interest, and all costs and expenses in connection with any
12 action or proceedings by or on behalf of those holders are
13 fully met and discharged; provided that any increase in the Tax
14 Act Amounts specified in Section 3 of the Retailers' Occupation
15 Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service
16 Use Tax Act, and Section 9 of the Service Occupation Tax Act
17 required to be deposited into the Build Illinois Bond Account
18 in the Build Illinois Fund pursuant to any law hereafter
19 enacted shall not be deemed to impair the rights of such
20 holders so long as the increase does not result in the
21 aggregate debt service payable in the current or any future
22 fiscal year of the State on all bonds issued pursuant to the
23 Build Illinois Bond Act and the Metropolitan Pier and
24 Exposition Authority Act and payable from tax revenues
25 specified in Section 3 of the Retailers' Occupation Tax Act,
26 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax

1 Act, and Section 9 of the Service Occupation Tax Act exceeding
2 33 1/3% of such tax revenues for the most recently completed
3 fiscal year of the State at the time of such increase. In
4 addition, the State pledges to and agrees with the holders of
5 the bonds of the Authority issued under this Section that the
6 State will not limit or alter the basis on which State funds
7 are to be paid to the Authority as provided in this Act or the
8 use of those funds so as to impair the terms of any such
9 contract; provided that any increase in the Tax Act Amounts
10 specified in Section 3 of the Retailers' Occupation Tax Act,
11 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
12 Act, and Section 9 of the Service Occupation Tax Act required
13 to be deposited into the Build Illinois Bond Account in the
14 Build Illinois Fund pursuant to any law hereafter enacted shall
15 not be deemed to impair the terms of any such contract so long
16 as the increase does not result in the aggregate debt service
17 payable in the current or any future fiscal year of the State
18 on all bonds issued pursuant to the Build Illinois Bond Act and
19 the Metropolitan Pier and Exposition Authority Act and payable
20 from tax revenues specified in Section 3 of the Retailers'
21 Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of
22 the Service Use Tax Act, and Section 9 of the Service
23 Occupation Tax Act exceeding 33 1/3% of such tax revenues for
24 the most recently completed fiscal year of the State at the
25 time of such increase. The Authority is authorized to include
26 these pledges and agreements with the State in any contract

1 with the holders of bonds issued under this Section.

2 The State shall not be liable on bonds of the Authority
3 issued under this Section those bonds shall not be a debt of
4 the State, and this Act shall not be construed as a guarantee
5 by the State of the debts of the Authority. The bonds shall
6 contain a statement to this effect on the face of the bonds.

7 (Source: P.A. 100-23, eff. 7-6-17.)

8 Section 15-35. The Regional Transportation Authority Act
9 is amended by changing Section 4.09 as follows:

10 (70 ILCS 3615/4.09) (from Ch. 111 2/3, par. 704.09)

11 Sec. 4.09. Public Transportation Fund and the Regional
12 Transportation Authority Occupation and Use Tax Replacement
13 Fund.

14 (a) (1) Except as otherwise provided in paragraph (4), as
15 soon as possible after the first day of each month, beginning
16 July 1, 1984, upon certification of the Department of Revenue,
17 the Comptroller shall order transferred and the Treasurer shall
18 transfer from the General Revenue Fund to a special fund in the
19 State Treasury to be known as the Public Transportation Fund an
20 amount equal to 25% of the net revenue, before the deduction of
21 the serviceman and retailer discounts pursuant to Section 9 of
22 the Service Occupation Tax Act and Section 3 of the Retailers'
23 Occupation Tax Act, realized from any tax imposed by the
24 Authority pursuant to Sections 4.03 and 4.03.1 and 25% of the

1 amounts deposited into the Regional Transportation Authority
2 tax fund created by Section 4.03 of this Act, from the County
3 and Mass Transit District Fund as provided in Section 6z-20 of
4 the State Finance Act and 25% of the amounts deposited into the
5 Regional Transportation Authority Occupation and Use Tax
6 Replacement Fund from the State and Local Sales Tax Reform Fund
7 as provided in Section 6z-17 of the State Finance Act. On the
8 first day of the month following the date that the Department
9 receives revenues from increased taxes under Section 4.03(m) as
10 authorized by Public Act 95-708, in lieu of the transfers
11 authorized in the preceding sentence, upon certification of the
12 Department of Revenue, the Comptroller shall order transferred
13 and the Treasurer shall transfer from the General Revenue Fund
14 to the Public Transportation Fund an amount equal to 25% of the
15 net revenue, before the deduction of the serviceman and
16 retailer discounts pursuant to Section 9 of the Service
17 Occupation Tax Act and Section 3 of the Retailers' Occupation
18 Tax Act, realized from (i) 80% of the proceeds of any tax
19 imposed by the Authority at a rate of 1.25% in Cook County,
20 (ii) 75% of the proceeds of any tax imposed by the Authority at
21 the rate of 1% in Cook County, and (iii) one-third of the
22 proceeds of any tax imposed by the Authority at the rate of
23 0.75% in the Counties of DuPage, Kane, Lake, McHenry, and Will,
24 all pursuant to Section 4.03, and 25% of the net revenue
25 realized from any tax imposed by the Authority pursuant to
26 Section 4.03.1, and 25% of the amounts deposited into the

1 Regional Transportation Authority tax fund created by Section
2 4.03 of this Act from the County and Mass Transit District Fund
3 as provided in Section 6z-20 of the State Finance Act, and 25%
4 of the amounts deposited into the Regional Transportation
5 Authority Occupation and Use Tax Replacement Fund from the
6 State and Local Sales Tax Reform Fund as provided in Section
7 6z-17 of the State Finance Act. As used in this Section, net
8 revenue realized for a month shall be the revenue collected by
9 the State pursuant to Sections 4.03 and 4.03.1 during the
10 previous month from within the metropolitan region, less the
11 amount paid out during that same month as refunds to taxpayers
12 for overpayment of liability in the metropolitan region under
13 Sections 4.03 and 4.03.1.

14 Notwithstanding any provision of law to the contrary,
15 beginning on July 6, 2017 (the effective date of Public Act
16 100-23), those amounts required under this paragraph (1) of
17 subsection (a) to be transferred by the Treasurer into the
18 Public Transportation Fund from the General Revenue Fund shall
19 be directly deposited into the Public Transportation Fund as
20 the revenues are realized from the taxes indicated.

21 (2) Except as otherwise provided in paragraph (4), on
22 February 1, 2009 (the first day of the month following the
23 effective date of Public Act 95-708) and each month thereafter,
24 upon certification by the Department of Revenue, the
25 Comptroller shall order transferred and the Treasurer shall
26 transfer from the General Revenue Fund to the Public

1 Transportation Fund an amount equal to 5% of the net revenue,
2 before the deduction of the serviceman and retailer discounts
3 pursuant to Section 9 of the Service Occupation Tax Act and
4 Section 3 of the Retailers' Occupation Tax Act, realized from
5 any tax imposed by the Authority pursuant to Sections 4.03 and
6 4.03.1 and certified by the Department of Revenue under Section
7 4.03(n) of this Act to be paid to the Authority and 5% of the
8 amounts deposited into the Regional Transportation Authority
9 tax fund created by Section 4.03 of this Act from the County
10 and Mass Transit District Fund as provided in Section 6z-20 of
11 the State Finance Act, and 5% of the amounts deposited into the
12 Regional Transportation Authority Occupation and Use Tax
13 Replacement Fund from the State and Local Sales Tax Reform Fund
14 as provided in Section 6z-17 of the State Finance Act, and 5%
15 of the revenue realized by the Chicago Transit Authority as
16 financial assistance from the City of Chicago from the proceeds
17 of any tax imposed by the City of Chicago under Section 8-3-19
18 of the Illinois Municipal Code.

19 Notwithstanding any provision of law to the contrary,
20 beginning on July 6, 2017 (the effective date of Public Act
21 100-23), those amounts required under this paragraph (2) of
22 subsection (a) to be transferred by the Treasurer into the
23 Public Transportation Fund from the General Revenue Fund shall
24 be directly deposited into the Public Transportation Fund as
25 the revenues are realized from the taxes indicated.

26 (3) Except as otherwise provided in paragraph (4), as soon

1 as possible after the first day of January, 2009 and each month
2 thereafter, upon certification of the Department of Revenue
3 with respect to the taxes collected under Section 4.03, the
4 Comptroller shall order transferred and the Treasurer shall
5 transfer from the General Revenue Fund to the Public
6 Transportation Fund an amount equal to 25% of the net revenue,
7 before the deduction of the serviceman and retailer discounts
8 pursuant to Section 9 of the Service Occupation Tax Act and
9 Section 3 of the Retailers' Occupation Tax Act, realized from
10 (i) 20% of the proceeds of any tax imposed by the Authority at
11 a rate of 1.25% in Cook County, (ii) 25% of the proceeds of any
12 tax imposed by the Authority at the rate of 1% in Cook County,
13 and (iii) one-third of the proceeds of any tax imposed by the
14 Authority at the rate of 0.75% in the Counties of DuPage, Kane,
15 Lake, McHenry, and Will, all pursuant to Section 4.03, and the
16 Comptroller shall order transferred and the Treasurer shall
17 transfer from the General Revenue Fund to the Public
18 Transportation Fund (iv) an amount equal to 25% of the revenue
19 realized by the Chicago Transit Authority as financial
20 assistance from the City of Chicago from the proceeds of any
21 tax imposed by the City of Chicago under Section 8-3-19 of the
22 Illinois Municipal Code.

23 Notwithstanding any provision of law to the contrary,
24 beginning on July 6, 2017 (the effective date of Public Act
25 100-23), those amounts required under this paragraph (3) of
26 subsection (a) to be transferred by the Treasurer into the

1 Public Transportation Fund from the General Revenue Fund shall
2 be directly deposited into the Public Transportation Fund as
3 the revenues are realized from the taxes indicated.

4 (4) Notwithstanding any provision of law to the contrary,
5 of the transfers to be made under paragraphs (1), (2), and (3)
6 of this subsection (a) from the General Revenue Fund to the
7 Public Transportation Fund, the first \$150,000,000 that would
8 have otherwise been transferred from the General Revenue Fund
9 shall be transferred from the Road Fund. The remaining balance
10 of such transfers shall be made from the General Revenue Fund.

11 (5) (Blank).

12 (6) (Blank).

13 (7) For State fiscal year 2020 only, notwithstanding any
14 provision of law to the contrary, the total amount of revenue
15 and deposits under this Section attributable to revenues
16 realized during State fiscal year 2020 shall be reduced by 5%.

17 (8) For State fiscal year 2021 only, notwithstanding any
18 provision of law to the contrary, the total amount of revenue
19 and deposits under this Section attributable to revenues
20 realized during State fiscal year 2021 shall be reduced by 5%.

21 (b)(1) All moneys deposited in the Public Transportation
22 Fund and the Regional Transportation Authority Occupation and
23 Use Tax Replacement Fund, whether deposited pursuant to this
24 Section or otherwise, are allocated to the Authority, except
25 for amounts appropriated to the Office of the Executive
26 Inspector General as authorized by subsection (h) of Section

1 4.03.3 and amounts transferred to the Audit Expense Fund
2 pursuant to Section 6z-27 of the State Finance Act. The
3 Comptroller, as soon as possible after each monthly transfer
4 provided in this Section and after each deposit into the Public
5 Transportation Fund, shall order the Treasurer to pay to the
6 Authority out of the Public Transportation Fund the amount so
7 transferred or deposited. Any Additional State Assistance and
8 Additional Financial Assistance paid to the Authority under
9 this Section shall be expended by the Authority for its
10 purposes as provided in this Act. The balance of the amounts
11 paid to the Authority from the Public Transportation Fund shall
12 be expended by the Authority as provided in Section 4.03.3. The
13 Comptroller, as soon as possible after each deposit into the
14 Regional Transportation Authority Occupation and Use Tax
15 Replacement Fund provided in this Section and Section 6z-17 of
16 the State Finance Act, shall order the Treasurer to pay to the
17 Authority out of the Regional Transportation Authority
18 Occupation and Use Tax Replacement Fund the amount so
19 deposited. Such amounts paid to the Authority may be expended
20 by it for its purposes as provided in this Act. The provisions
21 directing the distributions from the Public Transportation
22 Fund and the Regional Transportation Authority Occupation and
23 Use Tax Replacement Fund provided for in this Section shall
24 constitute an irrevocable and continuing appropriation of all
25 amounts as provided herein. The State Treasurer and State
26 Comptroller are hereby authorized and directed to make

1 distributions as provided in this Section. (2) Provided,
2 however, no moneys deposited under subsection (a) of this
3 Section shall be paid from the Public Transportation Fund to
4 the Authority or its assignee for any fiscal year until the
5 Authority has certified to the Governor, the Comptroller, and
6 the Mayor of the City of Chicago that it has adopted for that
7 fiscal year an Annual Budget and Two-Year Financial Plan
8 meeting the requirements in Section 4.01(b).

9 (c) In recognition of the efforts of the Authority to
10 enhance the mass transportation facilities under its control,
11 the State shall provide financial assistance ("Additional
12 State Assistance") in excess of the amounts transferred to the
13 Authority from the General Revenue Fund under subsection (a) of
14 this Section. Additional State Assistance shall be calculated
15 as provided in subsection (d), but shall in no event exceed the
16 following specified amounts with respect to the following State
17 fiscal years:

18	1990	\$5,000,000;
19	1991	\$5,000,000;
20	1992	\$10,000,000;
21	1993	\$10,000,000;
22	1994	\$20,000,000;
23	1995	\$30,000,000;
24	1996	\$40,000,000;
25	1997	\$50,000,000;
26	1998	\$55,000,000; and

1 each year thereafter \$55,000,000.

2 (c-5) The State shall provide financial assistance
3 ("Additional Financial Assistance") in addition to the
4 Additional State Assistance provided by subsection (c) and the
5 amounts transferred to the Authority from the General Revenue
6 Fund under subsection (a) of this Section. Additional Financial
7 Assistance provided by this subsection shall be calculated as
8 provided in subsection (d), but shall in no event exceed the
9 following specified amounts with respect to the following State
10 fiscal years:

11 2000	\$0;
12 2001	\$16,000,000;
13 2002	\$35,000,000;
14 2003	\$54,000,000;
15 2004	\$73,000,000;
16 2005	\$93,000,000; and
17 each year thereafter	\$100,000,000.

18 (d) Beginning with State fiscal year 1990 and continuing
19 for each State fiscal year thereafter, the Authority shall
20 annually certify to the State Comptroller and State Treasurer,
21 separately with respect to each of subdivisions (g)(2) and
22 (g)(3) of Section 4.04 of this Act, the following amounts:

23 (1) The amount necessary and required, during the State
24 fiscal year with respect to which the certification is
25 made, to pay its obligations for debt service on all
26 outstanding bonds or notes issued by the Authority under

1 subdivisions (g) (2) and (g) (3) of Section 4.04 of this Act.

2 (2) An estimate of the amount necessary and required to
3 pay its obligations for debt service for any bonds or notes
4 which the Authority anticipates it will issue under
5 subdivisions (g) (2) and (g) (3) of Section 4.04 during that
6 State fiscal year.

7 (3) Its debt service savings during the preceding State
8 fiscal year from refunding or advance refunding of bonds or
9 notes issued under subdivisions (g) (2) and (g) (3) of
10 Section 4.04.

11 (4) The amount of interest, if any, earned by the
12 Authority during the previous State fiscal year on the
13 proceeds of bonds or notes issued pursuant to subdivisions
14 (g) (2) and (g) (3) of Section 4.04, other than refunding or
15 advance refunding bonds or notes.

16 The certification shall include a specific schedule of debt
17 service payments, including the date and amount of each payment
18 for all outstanding bonds or notes and an estimated schedule of
19 anticipated debt service for all bonds and notes it intends to
20 issue, if any, during that State fiscal year, including the
21 estimated date and estimated amount of each payment.

22 Immediately upon the issuance of bonds for which an
23 estimated schedule of debt service payments was prepared, the
24 Authority shall file an amended certification with respect to
25 item (2) above, to specify the actual schedule of debt service
26 payments, including the date and amount of each payment, for

1 the remainder of the State fiscal year.

2 On the first day of each month of the State fiscal year in
3 which there are bonds outstanding with respect to which the
4 certification is made, the State Comptroller shall order
5 transferred and the State Treasurer shall transfer from the
6 Road Fund to the Public Transportation Fund the Additional
7 State Assistance and Additional Financial Assistance in an
8 amount equal to the aggregate of (i) one-twelfth of the sum of
9 the amounts certified under items (1) and (3) above less the
10 amount certified under item (4) above, plus (ii) the amount
11 required to pay debt service on bonds and notes issued during
12 the fiscal year, if any, divided by the number of months
13 remaining in the fiscal year after the date of issuance, or
14 some smaller portion as may be necessary under subsection (c)
15 or (c-5) of this Section for the relevant State fiscal year,
16 plus (iii) any cumulative deficiencies in transfers for prior
17 months, until an amount equal to the sum of the amounts
18 certified under items (1) and (3) above, plus the actual debt
19 service certified under item (2) above, less the amount
20 certified under item (4) above, has been transferred; except
21 that these transfers are subject to the following limits:

22 (A) In no event shall the total transfers in any State
23 fiscal year relating to outstanding bonds and notes issued
24 by the Authority under subdivision (g)(2) of Section 4.04
25 exceed the lesser of the annual maximum amount specified in
26 subsection (c) or the sum of the amounts certified under

1 items (1) and (3) above, plus the actual debt service
2 certified under item (2) above, less the amount certified
3 under item (4) above, with respect to those bonds and
4 notes.

5 (B) In no event shall the total transfers in any State
6 fiscal year relating to outstanding bonds and notes issued
7 by the Authority under subdivision (g) (3) of Section 4.04
8 exceed the lesser of the annual maximum amount specified in
9 subsection (c-5) or the sum of the amounts certified under
10 items (1) and (3) above, plus the actual debt service
11 certified under item (2) above, less the amount certified
12 under item (4) above, with respect to those bonds and
13 notes.

14 The term "outstanding" does not include bonds or notes for
15 which refunding or advance refunding bonds or notes have been
16 issued.

17 (e) Neither Additional State Assistance nor Additional
18 Financial Assistance may be pledged, either directly or
19 indirectly as general revenues of the Authority, as security
20 for any bonds issued by the Authority. The Authority may not
21 assign its right to receive Additional State Assistance or
22 Additional Financial Assistance, or direct payment of
23 Additional State Assistance or Additional Financial
24 Assistance, to a trustee or any other entity for the payment of
25 debt service on its bonds.

26 (f) The certification required under subsection (d) with

1 respect to outstanding bonds and notes of the Authority shall
2 be filed as early as practicable before the beginning of the
3 State fiscal year to which it relates. The certification shall
4 be revised as may be necessary to accurately state the debt
5 service requirements of the Authority.

6 (g) Within 6 months of the end of each fiscal year, the
7 Authority shall determine:

8 (i) whether the aggregate of all system generated
9 revenues for public transportation in the metropolitan
10 region which is provided by, or under grant or purchase of
11 service contracts with, the Service Boards equals 50% of
12 the aggregate of all costs of providing such public
13 transportation. "System generated revenues" include all
14 the proceeds of fares and charges for services provided,
15 contributions received in connection with public
16 transportation from units of local government other than
17 the Authority, except for contributions received by the
18 Chicago Transit Authority from a real estate transfer tax
19 imposed under subsection (i) of Section 8-3-19 of the
20 Illinois Municipal Code, and from the State pursuant to
21 subsection (i) of Section 2705-305 of the Department of
22 Transportation Law, and all other revenues properly
23 included consistent with generally accepted accounting
24 principles but may not include: the proceeds from any
25 borrowing, and, beginning with the 2007 fiscal year, all
26 revenues and receipts, including but not limited to fares

1 and grants received from the federal, State or any unit of
2 local government or other entity, derived from providing
3 ADA paratransit service pursuant to Section 2.30 of the
4 Regional Transportation Authority Act. "Costs" include all
5 items properly included as operating costs consistent with
6 generally accepted accounting principles, including
7 administrative costs, but do not include: depreciation;
8 payment of principal and interest on bonds, notes or other
9 evidences of obligations for borrowed money of the
10 Authority; payments with respect to public transportation
11 facilities made pursuant to subsection (b) of Section 2.20;
12 any payments with respect to rate protection contracts,
13 credit enhancements or liquidity agreements made under
14 Section 4.14; any other cost as to which it is reasonably
15 expected that a cash expenditure will not be made; costs
16 for passenger security including grants, contracts,
17 personnel, equipment and administrative expenses, except
18 in the case of the Chicago Transit Authority, in which case
19 the term does not include costs spent annually by that
20 entity for protection against crime as required by Section
21 27a of the Metropolitan Transit Authority Act; the costs of
22 Debt Service paid by the Chicago Transit Authority, as
23 defined in Section 12c of the Metropolitan Transit
24 Authority Act, or bonds or notes issued pursuant to that
25 Section; the payment by the Commuter Rail Division of debt
26 service on bonds issued pursuant to Section 3B.09; expenses

1 incurred by the Suburban Bus Division for the cost of new
2 public transportation services funded from grants pursuant
3 to Section 2.01e of this Act for a period of 2 years from
4 the date of initiation of each such service; costs as
5 exempted by the Board for projects pursuant to Section 2.09
6 of this Act; or, beginning with the 2007 fiscal year,
7 expenses related to providing ADA paratransit service
8 pursuant to Section 2.30 of the Regional Transportation
9 Authority Act; or in fiscal years 2008 through 2012
10 inclusive, costs in the amount of \$200,000,000 in fiscal
11 year 2008, reducing by \$40,000,000 in each fiscal year
12 thereafter until this exemption is eliminated. If said
13 system generated revenues are less than 50% of said costs,
14 the Board shall remit an amount equal to the amount of the
15 deficit to the State. The Treasurer shall deposit any such
16 payment in the Road Fund; and

17 (ii) whether, beginning with the 2007 fiscal year, the
18 aggregate of all fares charged and received for ADA
19 paratransit services equals the system generated ADA
20 paratransit services revenue recovery ratio percentage of
21 the aggregate of all costs of providing such ADA
22 paratransit services.

23 (h) If the Authority makes any payment to the State under
24 paragraph (g), the Authority shall reduce the amount provided
25 to a Service Board from funds transferred under paragraph (a)
26 in proportion to the amount by which that Service Board failed

1 to meet its required system generated revenues recovery ratio.
2 A Service Board which is affected by a reduction in funds under
3 this paragraph shall submit to the Authority concurrently with
4 its next due quarterly report a revised budget incorporating
5 the reduction in funds. The revised budget must meet the
6 criteria specified in clauses (i) through (vi) of Section
7 4.11(b)(2). The Board shall review and act on the revised
8 budget as provided in Section 4.11(b)(3).

9 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
10 101-10, eff. 6-5-19.)

11 ARTICLE 25. SURPLUS PROPERTY

12 Section 25-5. The Department of Transportation Law of the
13 Civil Administrative Code of Illinois is amended by changing
14 Section 2705-575 as follows:

15 (20 ILCS 2705/2705-575) (was 20 ILCS 2705/49.28)

16 Sec. 2705-575. Sale of used vehicles. Whenever the
17 Department has deemed a vehicle shall be replaced, it shall
18 notify the Division of Property Control of the Department of
19 Central Management Services and the Division of Vehicles of the
20 Department of Central Management Services for potential
21 reallocation of the vehicle to another State agency through
22 inter-agency transfer per standard fleet vehicle allocation
23 procedures. If the vehicle is not re-allocated for use into the

1 State fleet or agencies by the Division of Property Control or
2 the Division of Vehicles of the Department of Central
3 Management Services, the Department shall make the vehicle
4 available to those units of local government that have
5 previously requested the notification and provide them the
6 opportunity to purchase the vehicle ~~through a sealed bid sale~~.
7 Any proceeds from the sale of ~~the~~ vehicles pursuant to this
8 Section ~~to units of local government~~ shall be deposited in the
9 Road Fund. The term "vehicle" as used in this Section is
10 defined to include passenger automobiles, light duty trucks,
11 heavy duty trucks, and other self-propelled motorized
12 equipment in excess of 25 horsepower and attachments.

13 (Source: P.A. 97-42, eff. 1-1-12; 98-721, eff. 7-16-14.)

14 (30 ILCS 105/5.107 rep.)

15 Section 25-10. The State Finance Act is amended by
16 repealing Section 5.107.

17 Section 25-15. The State Finance Act is amended by changing
18 Sections 6p-3 and 8.8a as follows:

19 (30 ILCS 105/6p-3) (from Ch. 127, par. 142p3)

20 Sec. 6p-3. (a) The State Surplus Property Revolving Fund
21 shall be initially financed by a transfer of funds from the
22 General Revenue Fund. All ~~Thereafter all~~ fees and other monies
23 received by the Department of Central Management Services from

1 the sale or transfer of surplus or transferable property
2 pursuant to the State Property Control Act and the Federal
3 Surplus Property Act ~~"State Property Control Act" and "An Act~~
4 ~~to create and establish a State Agency for Federal Surplus~~
5 ~~Property, to prescribe its powers, duties and functions",~~
6 ~~approved August 2, 1965, as amended,~~ shall be paid into the
7 State Surplus Property Revolving Fund until June 30, 2020, and
8 shall be paid into the General Revenue Fund beginning July 1,
9 2020.

10 Except as provided in paragraph (e) of this Section, the
11 money in this fund shall be used by the Department of Central
12 Management Services as reimbursement for expenditures incurred
13 in relation to the sale of surplus or transferable property.

14 (b) (Blank). ~~If at the end of the lapse period the balance~~
15 ~~in the State Surplus Property Revolving Fund exceeds the amount~~
16 ~~of \$1,000,000, all monies in excess of that amount shall be~~
17 ~~transferred and deposited into the General Revenue Fund.~~

18 (c) Provided, however, that the fund established by this
19 Section shall contain a separate account for the deposit of all
20 proceeds resulting from the sale of Federal surplus property,
21 and the proceeds of this separate account shall be used solely
22 to reimburse the Department of Central Management Services for
23 expenditures incurred in relation to the sale of Federal
24 surplus property.

25 (d) Any funds on deposit in the State Agency for Surplus
26 Property Utilization Fund on the effective date of this

1 amendatory Act of 1983 shall be transferred to the Federal
2 account of the State Surplus Property Revolving Fund.

3 (e) (Blank).

4 (f) Notwithstanding any other provision of law to the
5 contrary, and in addition to any other transfers that may be
6 provided by law, on July 1, 2020, or after sufficient moneys
7 have been received in the State Surplus Property Revolving Fund
8 to pay all Fiscal Year 2020 obligations payable from the Fund,
9 whichever is later, the State Comptroller shall direct and the
10 State Treasurer shall transfer the remaining balance from the
11 State Surplus Property Revolving Fund into the General Revenue
12 Fund. Upon completion of the transfer, any future deposits due
13 to the State Surplus Property Revolving Fund, and any
14 outstanding obligations or liabilities of that Fund, shall pass
15 to the General Revenue Fund.

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

17 (30 ILCS 105/8.8a) (from Ch. 127, par. 144.8a)

18 Sec. 8.8a. Appropriations for the sale or transfer of
19 surplus or transferable property by the Department of Central
20 Management Services, and for all other expenses incident to the
21 handling, transportation, maintenance and storage of such
22 surplus property, including personal services and contractual
23 services connected therewith and for expenses incident to the
24 establishment and operation of wastepaper recycling programs
25 by the Department, are payable from the State Surplus Property

1 Revolving Fund through the end of State fiscal year 2020, and
2 shall be payable from the General Revenue Fund beginning in
3 State fiscal year 2021.

4 (Source: P.A. 85-1197.)

5 Section 25-20. The State Property Control Act is amended by
6 changing Section 7b as follows:

7 (30 ILCS 605/7b)

8 Sec. 7b. Maintenance and operation of State Police
9 vehicles. All proceeds received by the Department of Central
10 Management Services under this Act from the sale of vehicles
11 operated by the Department of State Police, ~~except for a \$500~~
12 ~~handling fee to be retained by the Department of Central~~
13 ~~Management Services for each vehicle sold,~~ shall be deposited
14 into the State Police Vehicle Maintenance Fund. ~~However, in~~
15 ~~lieu of the \$500 handling fee as provided by this paragraph,~~
16 ~~the Department of Central Management Services shall retain all~~
17 ~~proceeds from the sale of any vehicle for which \$500 or a~~
18 ~~lesser amount is collected.~~

19 The State Police Vehicle Maintenance Fund is created as a
20 special fund in the State treasury. All moneys in the State
21 Police Vehicle Maintenance Fund, subject to appropriation,
22 shall be used by the Department of State Police for the
23 maintenance and operation of vehicles for that Department.

24 (Source: P.A. 94-839, eff. 6-6-06.)

1 Section 25-25. The Illinois Solid Waste Management Act is
2 amended by changing Section 3 as follows:

3 (415 ILCS 20/3) (from Ch. 111 1/2, par. 7053)

4 Sec. 3. State agency materials recycling program.

5 (a) All State agencies responsible for the maintenance of
6 public lands in the State shall, to the maximum extent
7 feasible, use compost materials in all land maintenance
8 activities which are to be paid with public funds.

9 (a-5) All State agencies responsible for the maintenance of
10 public lands in the State shall review its procurement
11 specifications and policies to determine (1) if incorporating
12 compost materials will help reduce stormwater run-off and
13 increase infiltration of moisture in land maintenance
14 activities and (2) the current recycled content usage and
15 potential for additional recycled content usage by the Agency
16 in land maintenance activities and report to the General
17 Assembly by December 15, 2015.

18 (b) The Department of Central Management Services, in
19 coordination with the Department of Commerce and Economic
20 Opportunity, shall implement waste reduction programs,
21 including source separation and collection, for office
22 wastepaper, corrugated containers, newsprint and mixed paper,
23 in all State buildings as appropriate and feasible. Such waste
24 reduction programs shall be designed to achieve waste

1 reductions of at least 25% of all such waste by December 31,
2 1995, and at least 50% of all such waste by December 31, 2000.
3 Any source separation and collection program shall include, at
4 a minimum, procedures for collecting and storing recyclable
5 materials, bins or containers for storing materials, and
6 contractual or other arrangements with buyers of recyclable
7 materials. If market conditions so warrant, the Department of
8 Central Management Services, in coordination with the
9 Department of Commerce and Economic Opportunity, may modify
10 programs developed pursuant to this Section.

11 The Department of Commerce and Community Affairs (now
12 Department of Commerce and Economic Opportunity) shall conduct
13 waste categorization studies of all State facilities for
14 calendar years 1991, 1995 and 2000. Such studies shall be
15 designed to assist the Department of Central Management
16 Services to achieve the waste reduction goals established in
17 this subsection.

18 (c) Each State agency shall, upon consultation with the
19 Department of Commerce and Economic Opportunity, periodically
20 review its procurement procedures and specifications related
21 to the purchase of products or supplies. Such procedures and
22 specifications shall be modified as necessary to require the
23 procuring agency to seek out products and supplies that contain
24 recycled materials, and to ensure that purchased products or
25 supplies are reusable, durable or made from recycled materials
26 whenever economically and practically feasible. In choosing

1 among products or supplies that contain recycled material,
2 consideration shall be given to products and supplies with the
3 highest recycled material content that is consistent with the
4 effective and efficient use of the product or supply.

5 (d) Wherever economically and practically feasible, the
6 Department of Central Management Services shall procure
7 recycled paper and paper products as follows:

8 (1) Beginning July 1, 1989, at least 10% of the total
9 dollar value of paper and paper products purchased by the
10 Department of Central Management Services shall be
11 recycled paper and paper products.

12 (2) Beginning July 1, 1992, at least 25% of the total
13 dollar value of paper and paper products purchased by the
14 Department of Central Management Services shall be
15 recycled paper and paper products.

16 (3) Beginning July 1, 1996, at least 40% of the total
17 dollar value of paper and paper products purchased by the
18 Department of Central Management Services shall be
19 recycled paper and paper products.

20 (4) Beginning July 1, 2000, at least 50% of the total
21 dollar value of paper and paper products purchased by the
22 Department of Central Management Services shall be
23 recycled paper and paper products.

24 (e) Paper and paper products purchased from private vendors
25 pursuant to printing contracts are not considered paper
26 products for the purposes of subsection (d). However, the

1 Department of Central Management Services shall report to the
2 General Assembly on an annual basis the total dollar value of
3 printing contracts awarded to private sector vendors that
4 included the use of recycled paper.

5 (f) (1) Wherever economically and practically feasible,
6 the recycled paper and paper products referred to in
7 subsection (d) shall contain postconsumer or recovered
8 paper materials as specified by paper category in this
9 subsection:

10 (i) Recycled high grade printing and writing paper
11 shall contain at least 50% recovered paper material.
12 Such recovered paper material, until July 1, 1994,
13 shall consist of at least 20% deinked stock or
14 postconsumer material; and beginning July 1, 1994,
15 shall consist of at least 25% deinked stock or
16 postconsumer material; and beginning July 1, 1996,
17 shall consist of at least 30% deinked stock or
18 postconsumer material; and beginning July 1, 1998,
19 shall consist of at least 40% deinked stock or
20 postconsumer material; and beginning July 1, 2000,
21 shall consist of at least 50% deinked stock or
22 postconsumer material.

23 (ii) Recycled tissue products, until July 1, 1994,
24 shall contain at least 25% postconsumer material; and
25 beginning July 1, 1994, shall contain at least 30%
26 postconsumer material; and beginning July 1, 1996,

1 shall contain at least 35% postconsumer material; and
2 beginning July 1, 1998, shall contain at least 40%
3 postconsumer material; and beginning July 1, 2000,
4 shall contain at least 45% postconsumer material.

5 (iii) Recycled newsprint, until July 1, 1994,
6 shall contain at least 40% postconsumer material; and
7 beginning July 1, 1994, shall contain at least 50%
8 postconsumer material; and beginning July 1, 1996,
9 shall contain at least 60% postconsumer material; and
10 beginning July 1, 1998, shall contain at least 70%
11 postconsumer material; and beginning July 1, 2000,
12 shall contain at least 80% postconsumer material.

13 (iv) Recycled unbleached packaging, until July 1,
14 1994, shall contain at least 35% postconsumer
15 material; and beginning July 1, 1994, shall contain at
16 least 40% postconsumer material; and beginning July 1,
17 1996, shall contain at least 45% postconsumer
18 material; and beginning July 1, 1998, shall contain at
19 least 50% postconsumer material; and beginning July 1,
20 2000, shall contain at least 55% postconsumer
21 material.

22 (v) Recycled paperboard, until July 1, 1994, shall
23 contain at least 80% postconsumer material; and
24 beginning July 1, 1994, shall contain at least 85%
25 postconsumer material; and beginning July 1, 1996,
26 shall contain at least 90% postconsumer material; and

1 beginning July 1, 1998, shall contain at least 95%
2 postconsumer material.

3 (2) For the purposes of this Section, "postconsumer
4 material" includes:

5 (i) paper, paperboard, and fibrous wastes from
6 retail stores, office buildings, homes, and so forth,
7 after the waste has passed through its end usage as a
8 consumer item, including used corrugated boxes, old
9 newspapers, mixed waste paper, tabulating cards, and
10 used cordage; and

11 (ii) all paper, paperboard, and fibrous wastes
12 that are diverted or separated from the municipal solid
13 waste stream.

14 (3) For the purposes of this Section, "recovered paper
15 material" includes:

16 (i) postconsumer material;

17 (ii) dry paper and paperboard waste generated
18 after completion of the papermaking process (that is,
19 those manufacturing operations up to and including the
20 cutting and trimming of the paper machine reel into
21 smaller rolls or rough sheets), including envelope
22 cuttings, bindery trimmings, and other paper and
23 paperboard waste resulting from printing, cutting,
24 forming, and other converting operations, or from bag,
25 box and carton manufacturing, and butt rolls, mill
26 wrappers, and rejected unused stock; and

1 (iii) finished paper and paperboard from obsolete
2 inventories of paper and paperboard manufacturers,
3 merchants, wholesalers, dealers, printers, converters,
4 or others.

5 (g) The Department of Central Management Services may adopt
6 regulations to carry out the provisions and purposes of this
7 Section.

8 (h) Every State agency shall, in its procurement documents,
9 specify that, whenever economically and practically feasible,
10 a product to be procured must consist, wholly or in part, of
11 recycled materials, or be recyclable or reusable in whole or in
12 part. When applicable, if state guidelines are not already
13 prescribed, State agencies shall follow USEPA guidelines for
14 federal procurement.

15 (i) All State agencies shall cooperate with the Department
16 of Central Management Services in carrying out this Section.
17 The Department of Central Management Services may enter into
18 cooperative purchasing agreements with other governmental
19 units in order to obtain volume discounts, or for other reasons
20 in accordance with the Governmental Joint Purchasing Act, or in
21 accordance with the Intergovernmental Cooperation Act if
22 governmental units of other states or the federal government
23 are involved.

24 (j) The Department of Central Management Services shall
25 submit an annual report to the General Assembly concerning its
26 implementation of the State's collection and recycled paper

1 procurement programs. This report shall include a description
2 of the actions that the Department of Central Management
3 Services has taken in the previous fiscal year to implement
4 this Section. This report shall be submitted on or before
5 November 1 of each year.

6 (k) The Department of Central Management Services, in
7 cooperation with all other appropriate departments and
8 agencies of the State, shall institute whenever economically
9 and practically feasible the use of re-refined motor oil in all
10 State-owned motor vehicles and the use of remanufactured and
11 retread tires whenever such use is practical, beginning no
12 later than July 1, 1992.

13 (l) (Blank).

14 (m) The Department of Central Management Services, in
15 coordination with the Department of Commerce and Community
16 Affairs (now Department of Commerce and Economic Opportunity),
17 has implemented an aluminum can recycling program in all State
18 buildings within 270 days of the effective date of this
19 amendatory Act of 1997. The program provides for (1) the
20 collection and storage of used aluminum cans in bins or other
21 appropriate containers made reasonably available to occupants
22 and visitors of State buildings and (2) the sale of used
23 aluminum cans to buyers of recyclable materials.

24 Proceeds from the sale of used aluminum cans shall be
25 deposited into I-CYCLE accounts maintained in the Facilities
26 Management ~~State Surplus Property~~ Revolving Fund and, subject

1 to appropriation, shall be used by the Department of Central
2 Management Services and any other State agency to offset the
3 costs of implementing the aluminum can recycling program under
4 this Section.

5 All State agencies having an aluminum can recycling program
6 in place shall continue with their current plan. If a State
7 agency has an existing recycling program in place, proceeds
8 from the aluminum can recycling program may be retained and
9 distributed pursuant to that program, otherwise all revenue
10 resulting from these programs shall be forwarded to Central
11 Management Services, I-CYCLE for placement into the
12 appropriate account within the Facilities Management ~~State~~
13 ~~Surplus Property~~ Revolving Fund, minus any operating costs
14 associated with the program.

15 (Source: P.A. 99-34, eff. 7-14-15; 99-543, eff. 1-1-17.)

16 ARTICLE 30. HUMAN NEEDS

17 Section 30-5. The Illinois Public Aid Code is amended by
18 changing Sections 5-5.4 and 5H-4 and by adding Section 12-4.53
19 as follows:

20 (305 ILCS 5/5-5.4) (from Ch. 23, par. 5-5.4)

21 Sec. 5-5.4. Standards of Payment - Department of Healthcare
22 and Family Services. The Department of Healthcare and Family
23 Services shall develop standards of payment of nursing facility

1 and ICF/DD services in facilities providing such services under
2 this Article which:

3 (1) Provide for the determination of a facility's payment
4 for nursing facility or ICF/DD services on a prospective basis.
5 The amount of the payment rate for all nursing facilities
6 certified by the Department of Public Health under the ID/DD
7 Community Care Act or the Nursing Home Care Act as Intermediate
8 Care for the Developmentally Disabled facilities, Long Term
9 Care for Under Age 22 facilities, Skilled Nursing facilities,
10 or Intermediate Care facilities under the medical assistance
11 program shall be prospectively established annually on the
12 basis of historical, financial, and statistical data
13 reflecting actual costs from prior years, which shall be
14 applied to the current rate year and updated for inflation,
15 except that the capital cost element for newly constructed
16 facilities shall be based upon projected budgets. The annually
17 established payment rate shall take effect on July 1 in 1984
18 and subsequent years. No rate increase and no update for
19 inflation shall be provided on or after July 1, 1994, unless
20 specifically provided for in this Section. The changes made by
21 Public Act 93-841 extending the duration of the prohibition
22 against a rate increase or update for inflation are effective
23 retroactive to July 1, 2004.

24 For facilities licensed by the Department of Public Health
25 under the Nursing Home Care Act as Intermediate Care for the
26 Developmentally Disabled facilities or Long Term Care for Under

1 Age 22 facilities, the rates taking effect on July 1, 1998
2 shall include an increase of 3%. For facilities licensed by the
3 Department of Public Health under the Nursing Home Care Act as
4 Skilled Nursing facilities or Intermediate Care facilities,
5 the rates taking effect on July 1, 1998 shall include an
6 increase of 3% plus \$1.10 per resident-day, as defined by the
7 Department. For facilities licensed by the Department of Public
8 Health under the Nursing Home Care Act as Intermediate Care
9 Facilities for the Developmentally Disabled or Long Term Care
10 for Under Age 22 facilities, the rates taking effect on January
11 1, 2006 shall include an increase of 3%. For facilities
12 licensed by the Department of Public Health under the Nursing
13 Home Care Act as Intermediate Care Facilities for the
14 Developmentally Disabled or Long Term Care for Under Age 22
15 facilities, the rates taking effect on January 1, 2009 shall
16 include an increase sufficient to provide a \$0.50 per hour wage
17 increase for non-executive staff. For facilities licensed by
18 the Department of Public Health under the ID/DD Community Care
19 Act as ID/DD Facilities the rates taking effect within 30 days
20 after July 6, 2017 (the effective date of Public Act 100-23)
21 shall include an increase sufficient to provide a \$0.75 per
22 hour wage increase for non-executive staff. The Department
23 shall adopt rules, including emergency rules under subsection
24 (y) of Section 5-45 of the Illinois Administrative Procedure
25 Act, to implement the provisions of this paragraph. For
26 facilities licensed by the Department of Public Health under

1 the ID/DD Community Care Act as ID/DD Facilities and under the
2 MC/DD Act as MC/DD Facilities, the rates taking effect within
3 30 days after the effective date of this amendatory Act of the
4 100th General Assembly shall include an increase sufficient to
5 provide a \$0.50 per hour wage increase for non-executive
6 front-line personnel, including, but not limited to, direct
7 support persons, aides, front-line supervisors, qualified
8 intellectual disabilities professionals, nurses, and
9 non-administrative support staff. The Department shall adopt
10 rules, including emergency rules under subsection (bb) of
11 Section 5-45 of the Illinois Administrative Procedure Act, to
12 implement the provisions of this paragraph.

13 For facilities licensed by the Department of Public Health
14 under the Nursing Home Care Act as Intermediate Care for the
15 Developmentally Disabled facilities or Long Term Care for Under
16 Age 22 facilities, the rates taking effect on July 1, 1999
17 shall include an increase of 1.6% plus \$3.00 per resident-day,
18 as defined by the Department. For facilities licensed by the
19 Department of Public Health under the Nursing Home Care Act as
20 Skilled Nursing facilities or Intermediate Care facilities,
21 the rates taking effect on July 1, 1999 shall include an
22 increase of 1.6% and, for services provided on or after October
23 1, 1999, shall be increased by \$4.00 per resident-day, as
24 defined by the Department.

25 For facilities licensed by the Department of Public Health
26 under the Nursing Home Care Act as Intermediate Care for the

1 Developmentally Disabled facilities or Long Term Care for Under
2 Age 22 facilities, the rates taking effect on July 1, 2000
3 shall include an increase of 2.5% per resident-day, as defined
4 by the Department. For facilities licensed by the Department of
5 Public Health under the Nursing Home Care Act as Skilled
6 Nursing facilities or Intermediate Care facilities, the rates
7 taking effect on July 1, 2000 shall include an increase of 2.5%
8 per resident-day, as defined by the Department.

9 For facilities licensed by the Department of Public Health
10 under the Nursing Home Care Act as skilled nursing facilities
11 or intermediate care facilities, a new payment methodology must
12 be implemented for the nursing component of the rate effective
13 July 1, 2003. The Department of Public Aid (now Healthcare and
14 Family Services) shall develop the new payment methodology
15 using the Minimum Data Set (MDS) as the instrument to collect
16 information concerning nursing home resident condition
17 necessary to compute the rate. The Department shall develop the
18 new payment methodology to meet the unique needs of Illinois
19 nursing home residents while remaining subject to the
20 appropriations provided by the General Assembly. A transition
21 period from the payment methodology in effect on June 30, 2003
22 to the payment methodology in effect on July 1, 2003 shall be
23 provided for a period not exceeding 3 years and 184 days after
24 implementation of the new payment methodology as follows:

25 (A) For a facility that would receive a lower nursing
26 component rate per patient day under the new system than

1 the facility received effective on the date immediately
2 preceding the date that the Department implements the new
3 payment methodology, the nursing component rate per
4 patient day for the facility shall be held at the level in
5 effect on the date immediately preceding the date that the
6 Department implements the new payment methodology until a
7 higher nursing component rate of reimbursement is achieved
8 by that facility.

9 (B) For a facility that would receive a higher nursing
10 component rate per patient day under the payment
11 methodology in effect on July 1, 2003 than the facility
12 received effective on the date immediately preceding the
13 date that the Department implements the new payment
14 methodology, the nursing component rate per patient day for
15 the facility shall be adjusted.

16 (C) Notwithstanding paragraphs (A) and (B), the
17 nursing component rate per patient day for the facility
18 shall be adjusted subject to appropriations provided by the
19 General Assembly.

20 For facilities licensed by the Department of Public Health
21 under the Nursing Home Care Act as Intermediate Care for the
22 Developmentally Disabled facilities or Long Term Care for Under
23 Age 22 facilities, the rates taking effect on March 1, 2001
24 shall include a statewide increase of 7.85%, as defined by the
25 Department.

26 Notwithstanding any other provision of this Section, for

1 facilities licensed by the Department of Public Health under
2 the Nursing Home Care Act as skilled nursing facilities or
3 intermediate care facilities, except facilities participating
4 in the Department's demonstration program pursuant to the
5 provisions of Title 77, Part 300, Subpart T of the Illinois
6 Administrative Code, the numerator of the ratio used by the
7 Department of Healthcare and Family Services to compute the
8 rate payable under this Section using the Minimum Data Set
9 (MDS) methodology shall incorporate the following annual
10 amounts as the additional funds appropriated to the Department
11 specifically to pay for rates based on the MDS nursing
12 component methodology in excess of the funding in effect on
13 December 31, 2006:

14 (i) For rates taking effect January 1, 2007,
15 \$60,000,000.

16 (ii) For rates taking effect January 1, 2008,
17 \$110,000,000.

18 (iii) For rates taking effect January 1, 2009,
19 \$194,000,000.

20 (iv) For rates taking effect April 1, 2011, or the
21 first day of the month that begins at least 45 days after
22 the effective date of this amendatory Act of the 96th
23 General Assembly, \$416,500,000 or an amount as may be
24 necessary to complete the transition to the MDS methodology
25 for the nursing component of the rate. Increased payments
26 under this item (iv) are not due and payable, however,

1 until (i) the methodologies described in this paragraph are
2 approved by the federal government in an appropriate State
3 Plan amendment and (ii) the assessment imposed by Section
4 5B-2 of this Code is determined to be a permissible tax
5 under Title XIX of the Social Security Act.

6 Notwithstanding any other provision of this Section, for
7 facilities licensed by the Department of Public Health under
8 the Nursing Home Care Act as skilled nursing facilities or
9 intermediate care facilities, the support component of the
10 rates taking effect on January 1, 2008 shall be computed using
11 the most recent cost reports on file with the Department of
12 Healthcare and Family Services no later than April 1, 2005,
13 updated for inflation to January 1, 2006.

14 For facilities licensed by the Department of Public Health
15 under the Nursing Home Care Act as Intermediate Care for the
16 Developmentally Disabled facilities or Long Term Care for Under
17 Age 22 facilities, the rates taking effect on April 1, 2002
18 shall include a statewide increase of 2.0%, as defined by the
19 Department. This increase terminates on July 1, 2002; beginning
20 July 1, 2002 these rates are reduced to the level of the rates
21 in effect on March 31, 2002, as defined by the Department.

22 For facilities licensed by the Department of Public Health
23 under the Nursing Home Care Act as skilled nursing facilities
24 or intermediate care facilities, the rates taking effect on
25 July 1, 2001 shall be computed using the most recent cost
26 reports on file with the Department of Public Aid no later than

1 April 1, 2000, updated for inflation to January 1, 2001. For
2 rates effective July 1, 2001 only, rates shall be the greater
3 of the rate computed for July 1, 2001 or the rate effective on
4 June 30, 2001.

5 Notwithstanding any other provision of this Section, for
6 facilities licensed by the Department of Public Health under
7 the Nursing Home Care Act as skilled nursing facilities or
8 intermediate care facilities, the Illinois Department shall
9 determine by rule the rates taking effect on July 1, 2002,
10 which shall be 5.9% less than the rates in effect on June 30,
11 2002.

12 Notwithstanding any other provision of this Section, for
13 facilities licensed by the Department of Public Health under
14 the Nursing Home Care Act as skilled nursing facilities or
15 intermediate care facilities, if the payment methodologies
16 required under Section 5A-12 and the waiver granted under 42
17 CFR 433.68 are approved by the United States Centers for
18 Medicare and Medicaid Services, the rates taking effect on July
19 1, 2004 shall be 3.0% greater than the rates in effect on June
20 30, 2004. These rates shall take effect only upon approval and
21 implementation of the payment methodologies required under
22 Section 5A-12.

23 Notwithstanding any other provisions of this Section, for
24 facilities licensed by the Department of Public Health under
25 the Nursing Home Care Act as skilled nursing facilities or
26 intermediate care facilities, the rates taking effect on

1 January 1, 2005 shall be 3% more than the rates in effect on
2 December 31, 2004.

3 Notwithstanding any other provision of this Section, for
4 facilities licensed by the Department of Public Health under
5 the Nursing Home Care Act as skilled nursing facilities or
6 intermediate care facilities, effective January 1, 2009, the
7 per diem support component of the rates effective on January 1,
8 2008, computed using the most recent cost reports on file with
9 the Department of Healthcare and Family Services no later than
10 April 1, 2005, updated for inflation to January 1, 2006, shall
11 be increased to the amount that would have been derived using
12 standard Department of Healthcare and Family Services methods,
13 procedures, and inflators.

14 Notwithstanding any other provisions of this Section, for
15 facilities licensed by the Department of Public Health under
16 the Nursing Home Care Act as intermediate care facilities that
17 are federally defined as Institutions for Mental Disease, or
18 facilities licensed by the Department of Public Health under
19 the Specialized Mental Health Rehabilitation Act of 2013, a
20 socio-development component rate equal to 6.6% of the
21 facility's nursing component rate as of January 1, 2006 shall
22 be established and paid effective July 1, 2006. The
23 socio-development component of the rate shall be increased by a
24 factor of 2.53 on the first day of the month that begins at
25 least 45 days after January 11, 2008 (the effective date of
26 Public Act 95-707). As of August 1, 2008, the socio-development

1 component rate shall be equal to 6.6% of the facility's nursing
2 component rate as of January 1, 2006, multiplied by a factor of
3 3.53. For services provided on or after April 1, 2011, or the
4 first day of the month that begins at least 45 days after the
5 effective date of this amendatory Act of the 96th General
6 Assembly, whichever is later, the Illinois Department may by
7 rule adjust these socio-development component rates, and may
8 use different adjustment methodologies for those facilities
9 participating, and those not participating, in the Illinois
10 Department's demonstration program pursuant to the provisions
11 of Title 77, Part 300, Subpart T of the Illinois Administrative
12 Code, but in no case may such rates be diminished below those
13 in effect on August 1, 2008.

14 For facilities licensed by the Department of Public Health
15 under the Nursing Home Care Act as Intermediate Care for the
16 Developmentally Disabled facilities or as long-term care
17 facilities for residents under 22 years of age, the rates
18 taking effect on July 1, 2003 shall include a statewide
19 increase of 4%, as defined by the Department.

20 For facilities licensed by the Department of Public Health
21 under the Nursing Home Care Act as Intermediate Care for the
22 Developmentally Disabled facilities or Long Term Care for Under
23 Age 22 facilities, the rates taking effect on the first day of
24 the month that begins at least 45 days after the effective date
25 of this amendatory Act of the 95th General Assembly shall
26 include a statewide increase of 2.5%, as defined by the

1 Department.

2 Notwithstanding any other provision of this Section, for
3 facilities licensed by the Department of Public Health under
4 the Nursing Home Care Act as skilled nursing facilities or
5 intermediate care facilities, effective January 1, 2005,
6 facility rates shall be increased by the difference between (i)
7 a facility's per diem property, liability, and malpractice
8 insurance costs as reported in the cost report filed with the
9 Department of Public Aid and used to establish rates effective
10 July 1, 2001 and (ii) those same costs as reported in the
11 facility's 2002 cost report. These costs shall be passed
12 through to the facility without caps or limitations, except for
13 adjustments required under normal auditing procedures.

14 Rates established effective each July 1 shall govern
15 payment for services rendered throughout that fiscal year,
16 except that rates established on July 1, 1996 shall be
17 increased by 6.8% for services provided on or after January 1,
18 1997. Such rates will be based upon the rates calculated for
19 the year beginning July 1, 1990, and for subsequent years
20 thereafter until June 30, 2001 shall be based on the facility
21 cost reports for the facility fiscal year ending at any point
22 in time during the previous calendar year, updated to the
23 midpoint of the rate year. The cost report shall be on file
24 with the Department no later than April 1 of the current rate
25 year. Should the cost report not be on file by April 1, the
26 Department shall base the rate on the latest cost report filed

1 by each skilled care facility and intermediate care facility,
2 updated to the midpoint of the current rate year. In
3 determining rates for services rendered on and after July 1,
4 1985, fixed time shall not be computed at less than zero. The
5 Department shall not make any alterations of regulations which
6 would reduce any component of the Medicaid rate to a level
7 below what that component would have been utilizing in the rate
8 effective on July 1, 1984.

9 (2) Shall take into account the actual costs incurred by
10 facilities in providing services for recipients of skilled
11 nursing and intermediate care services under the medical
12 assistance program.

13 (3) Shall take into account the medical and psycho-social
14 characteristics and needs of the patients.

15 (4) Shall take into account the actual costs incurred by
16 facilities in meeting licensing and certification standards
17 imposed and prescribed by the State of Illinois, any of its
18 political subdivisions or municipalities and by the U.S.
19 Department of Health and Human Services pursuant to Title XIX
20 of the Social Security Act.

21 The Department of Healthcare and Family Services shall
22 develop precise standards for payments to reimburse nursing
23 facilities for any utilization of appropriate rehabilitative
24 personnel for the provision of rehabilitative services which is
25 authorized by federal regulations, including reimbursement for
26 services provided by qualified therapists or qualified

1 assistants, and which is in accordance with accepted
2 professional practices. Reimbursement also may be made for
3 utilization of other supportive personnel under appropriate
4 supervision.

5 The Department shall develop enhanced payments to offset
6 the additional costs incurred by a facility serving exceptional
7 need residents and shall allocate at least \$4,000,000 of the
8 funds collected from the assessment established by Section 5B-2
9 of this Code for such payments. For the purpose of this
10 Section, "exceptional needs" means, but need not be limited to,
11 ventilator care and traumatic brain injury care. The enhanced
12 payments for exceptional need residents under this paragraph
13 are not due and payable, however, until (i) the methodologies
14 described in this paragraph are approved by the federal
15 government in an appropriate State Plan amendment and (ii) the
16 assessment imposed by Section 5B-2 of this Code is determined
17 to be a permissible tax under Title XIX of the Social Security
18 Act.

19 Beginning January 1, 2014 the methodologies for
20 reimbursement of nursing facility services as provided under
21 this Section 5-5.4 shall no longer be applicable for services
22 provided on or after January 1, 2014.

23 No payment increase under this Section for the MDS
24 methodology, exceptional care residents, or the
25 socio-development component rate established by Public Act
26 96-1530 of the 96th General Assembly and funded by the

1 assessment imposed under Section 5B-2 of this Code shall be due
2 and payable until after the Department notifies the long-term
3 care providers, in writing, that the payment methodologies to
4 long-term care providers required under this Section have been
5 approved by the Centers for Medicare and Medicaid Services of
6 the U.S. Department of Health and Human Services and the
7 waivers under 42 CFR 433.68 for the assessment imposed by this
8 Section, if necessary, have been granted by the Centers for
9 Medicare and Medicaid Services of the U.S. Department of Health
10 and Human Services. Upon notification to the Department of
11 approval of the payment methodologies required under this
12 Section and the waivers granted under 42 CFR 433.68, all
13 increased payments otherwise due under this Section prior to
14 the date of notification shall be due and payable within 90
15 days of the date federal approval is received.

16 On and after July 1, 2012, the Department shall reduce any
17 rate of reimbursement for services or other payments or alter
18 any methodologies authorized by this Code to reduce any rate of
19 reimbursement for services or other payments in accordance with
20 Section 5-5e.

21 For facilities licensed by the Department of Public Health
22 under the ID/DD Community Care Act as ID/DD Facilities and
23 under the MC/DD Act as MC/DD Facilities, subject to federal
24 approval, the rates taking effect for services delivered on or
25 after August 1, 2019 shall be increased by 3.5% over the rates
26 in effect on June 30, 2019. The Department shall adopt rules,

1 including emergency rules under subsection (ii) of Section 5-45
2 of the Illinois Administrative Procedure Act, to implement the
3 provisions of this Section, including wage increases for direct
4 care staff.

5 For facilities licensed by the Department of Public Health
6 under the ID/DD Community Care Act as ID/DD Facilities and
7 under the MC/DD Act as MC/DD Facilities, subject to federal
8 approval, the rates taking effect on the latter of the approval
9 date of the State Plan Amendment for these facilities or the
10 Waiver Amendment for the home and community-based services
11 settings shall include an increase sufficient to provide a
12 \$0.26 per hour wage increase to the base wage for non-executive
13 staff. The Department shall adopt rules, including emergency
14 rules as authorized by Section 5-45 of the Illinois
15 Administrative Procedure Act, to implement the provisions of
16 this Section, including wage increases for direct care staff.

17 For facilities licensed by the Department of Public Health
18 under the ID/DD Community Care Act as ID/DD Facilities and
19 under the MC/DD Act as MC/DD Facilities, subject to federal
20 approval of the State Plan Amendment and the Waiver Amendment
21 for the home and community-based services settings, the rates
22 taking effect for the services delivered on or after July 1,
23 2020 shall include an increase sufficient to provide a \$1.00
24 per hour wage increase for non-executive staff. For services
25 delivered on or after January 1, 2021, subject to federal
26 approval of the State Plan Amendment and the Waiver Amendment

1 for the home and community-based services settings, shall
2 include an increase sufficient to provide a \$0.50 per hour
3 increase for non-executive staff. The Department shall adopt
4 rules, including emergency rules as authorized by Section 5-45
5 of the Illinois Administrative Procedure Act, to implement the
6 provisions of this Section, including wage increases for direct
7 care staff.

8 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
9 101-10, eff. 6-5-19.)

10 (305 ILCS 5/5H-4)

11 Sec. 5H-4. Payment of assessment.

12 (a) The assessment payable pursuant to Section 5H-3 shall
13 be due and payable in monthly installments, each equaling
14 one-twelfth of the assessment for the year, on the first State
15 business day of each month.

16 (b) If the approval of the waivers required under Section
17 5H-2 is delayed beyond the start of State fiscal year 2020,
18 then the first installment shall be due on the first business
19 day of the first month that begins more than 15 days after the
20 date of such approval. In the event approval results in
21 installments beginning after July 1, 2019, the amount of each
22 installment for that fiscal year shall equal the full amount of
23 the annual assessment divided by the number of payments that
24 will be paid in fiscal year 2020.

25 (c) The Department shall notify each managed care

1 organization of its annual fiscal year 2020 assessment and the
2 installment due dates no later than 30 days prior to the first
3 installment due date and the annual assessment and due dates
4 for each subsequent year at least 30 days prior to the start of
5 each fiscal year.

6 (d) Proceeds from the assessment levied pursuant to Section
7 5H-3 shall be deposited into the Fund; provided, however, that
8 proceeds from the assessment levied pursuant to Section 5H-3
9 upon a county provider as defined in Section 15-1 of this Code
10 shall instead be deposited directly into the County Provider
11 Trust Fund.

12 (Source: P.A. 101-9, eff. 6-5-19.)

13 (305 ILCS 5/12-4.53 new)

14 Sec. 12-4.53. Prospective Payment System (PPS) rates.
15 Effective January 1, 2021, and subsequent years, based on
16 specific appropriation, the Prospective Payment System (PPS)
17 rates for FQHCs shall be increased based on the cost principles
18 found at 45 Code of Federal Regulations Part 75 or its
19 successor. Such rates shall be increased by using any of the
20 following methods: reducing the current minimum productivity
21 and efficiency standards no lower than 3500 encounters per FTE
22 physician; increasing the statewide median cost cap from 105%
23 to 120%, or a one-time re-basing of rates utilizing 2018 FQHC
24 cost reports.

1 Section 30-10. The Energy Assistance Act is amended by
2 changing Sections 6 and 18 as follows:

3 (305 ILCS 20/6) (from Ch. 111 2/3, par. 1406)

4 Sec. 6. Eligibility, Conditions of Participation, and
5 Energy Assistance.

6 (a) Any person who is a resident of the State of Illinois
7 and whose household income is not greater than an amount
8 determined annually by the Department, in consultation with the
9 Policy Advisory Council, may apply for assistance pursuant to
10 this Act in accordance with regulations promulgated by the
11 Department. In setting the annual eligibility level, the
12 Department shall consider the amount of available funding and
13 may not set a limit higher than 150% of the federal nonfarm
14 poverty level as established by the federal Office of
15 Management and Budget; except that for the period from the
16 effective date of this amendatory Act of the 101st General
17 Assembly through ending June 30, 2021 ~~2013~~, the Department may
18 ~~not~~ establish limits not higher than 200% of that poverty level
19 ~~or the maximum level provided for by federal guidelines.~~

20 (b) Applicants who qualify for assistance pursuant to
21 subsection (a) of this Section shall, subject to appropriation
22 from the General Assembly and subject to availability of funds
23 to the Department, receive energy assistance as provided by
24 this Act. The Department, upon receipt of monies authorized
25 pursuant to this Act for energy assistance, shall commit funds

1 for each qualified applicant in an amount determined by the
2 Department. In determining the amounts of assistance to be
3 provided to or on behalf of a qualified applicant, the
4 Department shall ensure that the highest amounts of assistance
5 go to households with the greatest energy costs in relation to
6 household income. The Department shall include factors such as
7 energy costs, household size, household income, and region of
8 the State when determining individual household benefits. In
9 setting assistance levels, the Department shall attempt to
10 provide assistance to approximately the same number of
11 households who participated in the 1991 Residential Energy
12 Assistance Partnership Program. Such assistance levels shall
13 be adjusted annually on the basis of funding availability and
14 energy costs. In promulgating rules for the administration of
15 this Section the Department shall assure that a minimum of 1/3
16 of funds available for benefits to eligible households with the
17 lowest incomes and that elderly households and households with
18 persons with disabilities are offered a priority application
19 period.

20 (c) If the applicant is not a customer of record of an
21 energy provider for energy services or an applicant for such
22 service, such applicant shall receive a direct energy
23 assistance payment in an amount established by the Department
24 for all such applicants under this Act; provided, however, that
25 such an applicant must have rental expenses for housing greater
26 than 30% of household income.

1 (c-1) This subsection shall apply only in cases where: (1)
2 the applicant is not a customer of record of an energy provider
3 because energy services are provided by the owner of the unit
4 as a portion of the rent; (2) the applicant resides in housing
5 subsidized or developed with funds provided under the Rental
6 Housing Support Program Act or under a similar locally funded
7 rent subsidy program, or is the voucher holder who resides in a
8 rental unit within the State of Illinois and whose monthly rent
9 is subsidized by the tenant-based Housing Choice Voucher
10 Program under Section 8 of the U.S. Housing Act of 1937; and
11 (3) the rental expenses for housing are no more than 30% of
12 household income. In such cases, the household may apply for an
13 energy assistance payment under this Act and the owner of the
14 housing unit shall cooperate with the applicant by providing
15 documentation of the energy costs for that unit. Any
16 compensation paid to the energy provider who supplied energy
17 services to the household shall be paid on behalf of the owner
18 of the housing unit providing energy services to the household.
19 The Department shall report annually to the General Assembly on
20 the number of households receiving energy assistance under this
21 subsection and the cost of such assistance. The provisions of
22 this subsection (c-1), other than this sentence, are
23 inoperative after August 31, 2012.

24 (d) If the applicant is a customer of an energy provider,
25 such applicant shall receive energy assistance in an amount
26 established by the Department for all such applicants under

1 this Act, such amount to be paid by the Department to the
2 energy provider supplying winter energy service to such
3 applicant. Such applicant shall:

4 (i) make all reasonable efforts to apply to any other
5 appropriate source of public energy assistance; and

6 (ii) sign a waiver permitting the Department to receive
7 income information from any public or private agency
8 providing income or energy assistance and from any
9 employer, whether public or private.

10 (e) Any qualified applicant pursuant to this Section may
11 receive or have paid on such applicant's behalf an emergency
12 assistance payment to enable such applicant to obtain access to
13 winter energy services. Any such payments shall be made in
14 accordance with regulations of the Department.

15 (f) The Department may, if sufficient funds are available,
16 provide additional benefits to certain qualified applicants:

17 (i) for the reduction of past due amounts owed to
18 energy providers; and

19 (ii) to assist the household in responding to
20 excessively high summer temperatures or energy costs.
21 Households containing elderly members, children, a person
22 with a disability, or a person with a medical need for
23 conditioned air shall receive priority for receipt of such
24 benefits.

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

1 (305 ILCS 20/18)

2 Sec. 18. Financial assistance; payment plans.

3 (a) The Percentage of Income Payment Plan (PIPP or PIP
4 Plan) is hereby created as a mandatory bill payment assistance
5 program for low-income residential customers of utilities
6 serving more than 100,000 retail customers as of January 1,
7 2009. The PIP Plan will:

8 (1) bring participants' gas and electric bills into the
9 range of affordability;

10 (2) provide incentives for participants to make timely
11 payments;

12 (3) encourage participants to reduce usage and
13 participate in conservation and energy efficiency measures
14 that reduce the customer's bill and payment requirements;
15 and

16 (4) identify participants whose homes are most in need
17 of weatherization.

18 (b) For purposes of this Section:

19 (1) "LIHEAP" means the energy assistance program
20 established under the Illinois Energy Assistance Act and
21 the Low-Income Home Energy Assistance Act of 1981.

22 (2) "Plan participant" is an eligible participant who
23 is also eligible for the PIPP and who will receive either a
24 percentage of income payment credit under the PIPP criteria
25 set forth in this Act or a benefit pursuant to Section 4 of
26 this Act. Plan participants are a subset of eligible

1 participants.

2 (3) "Pre-program arrears" means the amount a plan
3 participant owes for gas or electric service at the time
4 the participant is determined to be eligible for the PIPP
5 or the program set forth in Section 4 of this Act.

6 (4) "Eligible participant" means any person who has
7 applied for, been accepted and is receiving residential
8 service from a gas or electric utility and who is also
9 eligible for LIHEAP.

10 (c) The PIP Plan shall be administered as follows:

11 (1) The Department shall coordinate with Local
12 Administrative Agencies (LAAs), to determine eligibility
13 for the Illinois Low Income Home Energy Assistance Program
14 (LIHEAP) pursuant to the Energy Assistance Act, provided
15 that eligible income shall be no more than 150% of the
16 poverty level, except that for the period from the
17 effective date of this amendatory Act of the 101st General
18 Assembly through June 30, 2021, eligible income shall be no
19 more than 200% of the poverty level. Applicants will be
20 screened to determine whether the applicant's projected
21 payments for electric service or natural gas service over a
22 12-month period exceed the criteria established in this
23 Section. To maintain the financial integrity of the
24 program, the Department may limit eligibility to
25 households with income below 125% of the poverty level.

26 (2) The Department shall establish the percentage of

1 income formula to determine the amount of a monthly credit,
2 not to exceed \$150 per month per household, not to exceed
3 \$1,800 annually; however, for the period from the effective
4 date of this amendatory Act of the 101st General Assembly
5 through June 30, 2021, the monthly credit for participants
6 with eligible income over 100% of the poverty level may be
7 as much as \$200 per month per household, not to exceed
8 \$2,400 annually, and, the monthly credit for participants
9 with eligible income 100% or less of the poverty level may
10 be as much as \$250 per month per household, not to exceed
11 \$3,000 annually. Credits ~~that~~ will be applied to PIP Plan
12 participants' utility bills based on the portion of the
13 bill that is the responsibility of the participant provided
14 that the percentage shall be no more than a total of 6% of
15 the relevant income for gas and electric utility bills
16 combined, but in any event no less than \$10 per month,
17 unless the household does not pay directly for heat, in
18 which case its payment shall be 2.4% of income but in any
19 event no less than \$5 per month. The Department may
20 establish a minimum credit amount based on the cost of
21 administering the program and may deny credits to otherwise
22 eligible participants if the cost of administering the
23 credit exceeds the actual amount of any monthly credit to a
24 participant. If the participant takes both gas and electric
25 service, 66.67% of the credit shall be allocated to the
26 entity that provides the participant's primary energy

1 supply for heating. Each participant shall enter into a
2 levelized payment plan for, as applicable, gas and electric
3 service and such plans shall be implemented by the utility
4 so that a participant's usage and required payments are
5 reviewed and adjusted regularly, but no more frequently
6 than quarterly. Nothing in this Section is intended to
7 prohibit a customer, who is otherwise eligible for LIHEAP,
8 from participating in the program described in Section 4 of
9 this Act. Eligible participants who receive such a benefit
10 shall be considered plan participants and shall be eligible
11 to participate in the Arrearage Reduction Program
12 described in item (5) of this subsection (c).

13 (3) The Department shall remit, through the LAAs, to
14 the utility or participating alternative supplier that
15 portion of the plan participant's bill that is not the
16 responsibility of the participant. In the event that the
17 Department fails to timely remit payment to the utility,
18 the utility shall be entitled to recover all costs related
19 to such nonpayment through the automatic adjustment clause
20 tariffs established pursuant to Section 16-111.8 and
21 Section 19-145 of the Public Utilities Act. For purposes of
22 this item (3) of this subsection (c), payment is due on the
23 date specified on the participant's bill. The Department,
24 the Department of Revenue and LAAs shall adopt processes
25 that provide for the timely payment required by this item
26 (3) of this subsection (c).

1 (4) A plan participant is responsible for all actual
2 charges for utility service in excess of the PIPP credit.
3 Pre-program arrears that are included in the Arrearage
4 Reduction Program described in item (5) of this subsection
5 (c) shall not be included in the calculation of the
6 levelized payment plan. Emergency or crisis assistance
7 payments shall not affect the amount of any PIPP credit to
8 which a participant is entitled.

9 (5) Electric and gas utilities subject to this Section
10 shall implement an Arrearage Reduction Program (ARP) for
11 plan participants as follows: for each month that a plan
12 participant timely pays his or her utility bill, the
13 utility shall apply a credit to a portion of the
14 participant's pre-program arrears, if any, equal to
15 one-twelfth of such arrearage provided that the total
16 amount of arrearage credits shall equal no more than \$1,000
17 annually for each participant for gas and no more than
18 \$1,000 annually for each participant for electricity. In
19 the third year of the PIPP, the Department, in consultation
20 with the Policy Advisory Council established pursuant to
21 Section 5 of this Act, shall determine by rule an
22 appropriate per participant total cap on such amounts, if
23 any. Those plan participants participating in the ARP shall
24 not be subject to the imposition of any additional late
25 payment fees on pre-program arrears covered by the ARP. In
26 all other respects, the utility shall bill and collect the

1 monthly bill of a plan participant pursuant to the same
2 rules, regulations, programs and policies as applicable to
3 residential customers generally. Participation in the
4 Arrearage Reduction Program shall be limited to the maximum
5 amount of funds available as set forth in subsection (f) of
6 Section 13 of this Act. In the event any donated funds
7 under Section 13 of this Act are specifically designated
8 for the purpose of funding the ARP, the Department shall
9 remit such amounts to the utilities upon verification that
10 such funds are needed to fund the ARP. Nothing in this
11 Section shall preclude a utility from continuing to
12 implement, and apply credits under, an ARP in the event
13 that the PIPP or LIHEAP is suspended due to lack of funding
14 such that the plan participant does not receive a benefit
15 under either the PIPP or LIHEAP.

16 (5.5) In addition to the ARP described in paragraph (5)
17 of this subsection (c), utilities may also implement a
18 Supplemental Arrearage Reduction Program (SARP) for
19 eligible participants who are not able to become plan
20 participants due to PIPP timing or funding constraints. If
21 a utility elects to implement a SARP, it shall be
22 administered as follows: for each month that a SARP
23 participant timely pays his or her utility bill, the
24 utility shall apply a credit to a portion of the
25 participant's pre-program arrears, if any, equal to
26 one-twelfth of such arrearage, provided that the utility

1 may limit the total amount of arrearage credits to no more
2 than \$1,000 annually for each participant for gas and no
3 more than \$1,000 annually for each participant for
4 electricity. SARP participants shall not be subject to the
5 imposition of any additional late payment fees on
6 pre-program arrears covered by the SARP. In all other
7 respects, the utility shall bill and collect the monthly
8 bill of a SARP participant under the same rules,
9 regulations, programs, and policies as applicable to
10 residential customers generally. Participation in the SARP
11 shall be limited to the maximum amount of funds available
12 as set forth in subsection (f) of Section 13 of this Act.
13 In the event any donated funds under Section 13 of this Act
14 are specifically designated for the purpose of funding the
15 SARP, the Department shall remit such amounts to the
16 utilities upon verification that such funds are needed to
17 fund the SARP.

18 (6) The Department may terminate a plan participant's
19 eligibility for the PIP Plan upon notification by the
20 utility that the participant's monthly utility payment is
21 more than 45 days past due.

22 (7) The Department, in consultation with the Policy
23 Advisory Council, may adjust the number of PIP Plan
24 participants annually, if necessary, to match the
25 availability of funds. Any plan participant who qualifies
26 for a PIPP credit under a utility's PIPP shall be entitled

1 to participate in and receive a credit under such utility's
2 ARP for so long as such utility has ARP funds available,
3 regardless of whether the customer's participation under
4 another utility's PIPP or ARP has been curtailed or limited
5 because of a lack of funds.

6 (8) The Department shall fully implement the PIPP at
7 the earliest possible date it is able to effectively
8 administer the PIPP. Within 90 days of the effective date
9 of this amendatory Act of the 96th General Assembly, the
10 Department shall, in consultation with utility companies,
11 participating alternative suppliers, LAAs and the Illinois
12 Commerce Commission (Commission), issue a detailed
13 implementation plan which shall include detailed testing
14 protocols and analysis of the capacity for implementation
15 by the LAAs and utilities. Such consultation process also
16 shall address how to implement the PIPP in the most
17 cost-effective and timely manner, and shall identify
18 opportunities for relying on the expertise of utilities,
19 LAAs and the Commission. Following the implementation of
20 the testing protocols, the Department shall issue a written
21 report on the feasibility of full or gradual
22 implementation. The PIPP shall be fully implemented by
23 September 1, 2011, but may be phased in prior to that date.

24 (9) As part of the screening process established under
25 item (1) of this subsection (c), the Department and LAAs
26 shall assess whether any energy efficiency or demand

1 response measures are available to the plan participant at
2 no cost, and if so, the participant shall enroll in any
3 such program for which he or she is eligible. The LAAs
4 shall assist the participant in the applicable enrollment
5 or application process.

6 (10) Each alternative retail electric and gas supplier
7 serving residential customers shall elect whether to
8 participate in the PIPP or ARP described in this Section.
9 Any such supplier electing to participate in the PIPP shall
10 provide to the Department such information as the
11 Department may require, including, without limitation,
12 information sufficient for the Department to determine the
13 proportionate allocation of credits between the
14 alternative supplier and the utility. If a utility in whose
15 service territory an alternative supplier serves customers
16 contributes money to the ARP fund which is not recovered
17 from ratepayers, then an alternative supplier which
18 participates in ARP in that utility's service territory
19 shall also contribute to the ARP fund in an amount that is
20 commensurate with the number of alternative supplier
21 customers who elect to participate in the program.

22 (d) The Department, in consultation with the Policy
23 Advisory Council, shall develop and implement a program to
24 educate customers about the PIP Plan and about their rights and
25 responsibilities under the percentage of income component. The
26 Department, in consultation with the Policy Advisory Council,

1 shall establish a process that LAAs shall use to contact
2 customers in jeopardy of losing eligibility due to late
3 payments. The Department shall ensure that LAAs are adequately
4 funded to perform all necessary educational tasks.

5 (e) The PIPP shall be administered in a manner which
6 ensures that credits to plan participants will not be counted
7 as income or as a resource in other means-tested assistance
8 programs for low-income households or otherwise result in the
9 loss of federal or State assistance dollars for low-income
10 households.

11 (f) In order to ensure that implementation costs are
12 minimized, the Department and utilities shall work together to
13 identify cost-effective ways to transfer information
14 electronically and to employ available protocols that will
15 minimize their respective administrative costs as follows:

16 (1) The Commission may require utilities to provide
17 such information on customer usage and billing and payment
18 information as required by the Department to implement the
19 PIP Plan and to provide written notices and communications
20 to plan participants.

21 (2) Each utility and participating alternative
22 supplier shall file annual reports with the Department and
23 the Commission that cumulatively summarize and update
24 program information as required by the Commission's rules.
25 The reports shall track implementation costs and contain
26 such information as is necessary to evaluate the success of

1 the PIPP.

2 (3) The Department and the Commission shall have the
3 authority to promulgate rules and regulations necessary to
4 execute and administer the provisions of this Section.

5 (g) Each utility shall be entitled to recover reasonable
6 administrative and operational costs incurred to comply with
7 this Section from the Supplemental Low Income Energy Assistance
8 Fund. The utility may net such costs against monies it would
9 otherwise remit to the Funds, and each utility shall include in
10 the annual report required under subsection (f) of this Section
11 an accounting for the funds collected.

12 (Source: P.A. 99-906, eff. 6-1-17.)

13 ARTICLE 35. HEALTH AND SAFETY

14 Section 35-5. The Environmental Protection Act is amended
15 by changing Sections 22.15, 55.6, and 57.11 as follows:

16 (415 ILCS 5/22.15) (from Ch. 111 1/2, par. 1022.15)

17 Sec. 22.15. Solid Waste Management Fund; fees.

18 (a) There is hereby created within the State Treasury a
19 special fund to be known as the Solid Waste Management Fund, to
20 be constituted from the fees collected by the State pursuant to
21 this Section, from repayments of loans made from the Fund for
22 solid waste projects, from registration fees collected
23 pursuant to the Consumer Electronics Recycling Act, and from

1 amounts transferred into the Fund pursuant to Public Act
2 100-433. Moneys received by the Department of Commerce and
3 Economic Opportunity in repayment of loans made pursuant to the
4 Illinois Solid Waste Management Act shall be deposited into the
5 General Revenue Fund.

6 (b) The Agency shall assess and collect a fee in the amount
7 set forth herein from the owner or operator of each sanitary
8 landfill permitted or required to be permitted by the Agency to
9 dispose of solid waste if the sanitary landfill is located off
10 the site where such waste was produced and if such sanitary
11 landfill is owned, controlled, and operated by a person other
12 than the generator of such waste. The Agency shall deposit all
13 fees collected into the Solid Waste Management Fund. If a site
14 is contiguous to one or more landfills owned or operated by the
15 same person, the volumes permanently disposed of by each
16 landfill shall be combined for purposes of determining the fee
17 under this subsection. Beginning on July 1, 2018, and on the
18 first day of each month thereafter during fiscal years 2019
19 through 2021 ~~and 2020~~, the State Comptroller shall direct and
20 State Treasurer shall transfer an amount equal to 1/12 of
21 \$5,000,000 per fiscal year from the Solid Waste Management Fund
22 to the General Revenue Fund.

23 (1) If more than 150,000 cubic yards of non-hazardous
24 solid waste is permanently disposed of at a site in a
25 calendar year, the owner or operator shall either pay a fee
26 of 95 cents per cubic yard or, alternatively, the owner or

1 operator may weigh the quantity of the solid waste
2 permanently disposed of with a device for which
3 certification has been obtained under the Weights and
4 Measures Act and pay a fee of \$2.00 per ton of solid waste
5 permanently disposed of. In no case shall the fee collected
6 or paid by the owner or operator under this paragraph
7 exceed \$1.55 per cubic yard or \$3.27 per ton.

8 (2) If more than 100,000 cubic yards but not more than
9 150,000 cubic yards of non-hazardous waste is permanently
10 disposed of at a site in a calendar year, the owner or
11 operator shall pay a fee of \$52,630.

12 (3) If more than 50,000 cubic yards but not more than
13 100,000 cubic yards of non-hazardous solid waste is
14 permanently disposed of at a site in a calendar year, the
15 owner or operator shall pay a fee of \$23,790.

16 (4) If more than 10,000 cubic yards but not more than
17 50,000 cubic yards of non-hazardous solid waste is
18 permanently disposed of at a site in a calendar year, the
19 owner or operator shall pay a fee of \$7,260.

20 (5) If not more than 10,000 cubic yards of
21 non-hazardous solid waste is permanently disposed of at a
22 site in a calendar year, the owner or operator shall pay a
23 fee of \$1050.

24 (c) (Blank).

25 (d) The Agency shall establish rules relating to the
26 collection of the fees authorized by this Section. Such rules

1 shall include, but not be limited to:

2 (1) necessary records identifying the quantities of
3 solid waste received or disposed;

4 (2) the form and submission of reports to accompany the
5 payment of fees to the Agency;

6 (3) the time and manner of payment of fees to the
7 Agency, which payments shall not be more often than
8 quarterly; and

9 (4) procedures setting forth criteria establishing
10 when an owner or operator may measure by weight or volume
11 during any given quarter or other fee payment period.

12 (e) Pursuant to appropriation, all monies in the Solid
13 Waste Management Fund shall be used by the Agency and the
14 Department of Commerce and Economic Opportunity for the
15 purposes set forth in this Section and in the Illinois Solid
16 Waste Management Act, including for the costs of fee collection
17 and administration, and for the administration of (1) the
18 Consumer Electronics Recycling Act and (2) until January 1,
19 2020, the Electronic Products Recycling and Reuse Act.

20 (f) The Agency is authorized to enter into such agreements
21 and to promulgate such rules as are necessary to carry out its
22 duties under this Section and the Illinois Solid Waste
23 Management Act.

24 (g) On the first day of January, April, July, and October
25 of each year, beginning on July 1, 1996, the State Comptroller
26 and Treasurer shall transfer \$500,000 from the Solid Waste

1 Management Fund to the Hazardous Waste Fund. Moneys transferred
2 under this subsection (g) shall be used only for the purposes
3 set forth in item (1) of subsection (d) of Section 22.2.

4 (h) The Agency is authorized to provide financial
5 assistance to units of local government for the performance of
6 inspecting, investigating and enforcement activities pursuant
7 to Section 4(r) at nonhazardous solid waste disposal sites.

8 (i) The Agency is authorized to conduct household waste
9 collection and disposal programs.

10 (j) A unit of local government, as defined in the Local
11 Solid Waste Disposal Act, in which a solid waste disposal
12 facility is located may establish a fee, tax, or surcharge with
13 regard to the permanent disposal of solid waste. All fees,
14 taxes, and surcharges collected under this subsection shall be
15 utilized for solid waste management purposes, including
16 long-term monitoring and maintenance of landfills, planning,
17 implementation, inspection, enforcement and other activities
18 consistent with the Solid Waste Management Act and the Local
19 Solid Waste Disposal Act, or for any other environment-related
20 purpose, including but not limited to an environment-related
21 public works project, but not for the construction of a new
22 pollution control facility other than a household hazardous
23 waste facility. However, the total fee, tax or surcharge
24 imposed by all units of local government under this subsection
25 (j) upon the solid waste disposal facility shall not exceed:

26 (1) 60¢ per cubic yard if more than 150,000 cubic yards

1 of non-hazardous solid waste is permanently disposed of at
2 the site in a calendar year, unless the owner or operator
3 weighs the quantity of the solid waste received with a
4 device for which certification has been obtained under the
5 Weights and Measures Act, in which case the fee shall not
6 exceed \$1.27 per ton of solid waste permanently disposed
7 of.

8 (2) \$33,350 if more than 100,000 cubic yards, but not
9 more than 150,000 cubic yards, of non-hazardous waste is
10 permanently disposed of at the site in a calendar year.

11 (3) \$15,500 if more than 50,000 cubic yards, but not
12 more than 100,000 cubic yards, of non-hazardous solid waste
13 is permanently disposed of at the site in a calendar year.

14 (4) \$4,650 if more than 10,000 cubic yards, but not
15 more than 50,000 cubic yards, of non-hazardous solid waste
16 is permanently disposed of at the site in a calendar year.

17 (5) \$650 if not more than 10,000 cubic yards of
18 non-hazardous solid waste is permanently disposed of at the
19 site in a calendar year.

20 The corporate authorities of the unit of local government
21 may use proceeds from the fee, tax, or surcharge to reimburse a
22 highway commissioner whose road district lies wholly or
23 partially within the corporate limits of the unit of local
24 government for expenses incurred in the removal of
25 nonhazardous, nonfluid municipal waste that has been dumped on
26 public property in violation of a State law or local ordinance.

1 A county or Municipal Joint Action Agency that imposes a
2 fee, tax, or surcharge under this subsection may use the
3 proceeds thereof to reimburse a municipality that lies wholly
4 or partially within its boundaries for expenses incurred in the
5 removal of nonhazardous, nonfluid municipal waste that has been
6 dumped on public property in violation of a State law or local
7 ordinance.

8 If the fees are to be used to conduct a local sanitary
9 landfill inspection or enforcement program, the unit of local
10 government must enter into a written delegation agreement with
11 the Agency pursuant to subsection (r) of Section 4. The unit of
12 local government and the Agency shall enter into such a written
13 delegation agreement within 60 days after the establishment of
14 such fees. At least annually, the Agency shall conduct an audit
15 of the expenditures made by units of local government from the
16 funds granted by the Agency to the units of local government
17 for purposes of local sanitary landfill inspection and
18 enforcement programs, to ensure that the funds have been
19 expended for the prescribed purposes under the grant.

20 The fees, taxes or surcharges collected under this
21 subsection (j) shall be placed by the unit of local government
22 in a separate fund, and the interest received on the moneys in
23 the fund shall be credited to the fund. The monies in the fund
24 may be accumulated over a period of years to be expended in
25 accordance with this subsection.

26 A unit of local government, as defined in the Local Solid

1 Waste Disposal Act, shall prepare and distribute to the Agency,
2 in April of each year, a report that details spending plans for
3 monies collected in accordance with this subsection. The report
4 will at a minimum include the following:

5 (1) The total monies collected pursuant to this
6 subsection.

7 (2) The most current balance of monies collected
8 pursuant to this subsection.

9 (3) An itemized accounting of all monies expended for
10 the previous year pursuant to this subsection.

11 (4) An estimation of monies to be collected for the
12 following 3 years pursuant to this subsection.

13 (5) A narrative detailing the general direction and
14 scope of future expenditures for one, 2 and 3 years.

15 The exemptions granted under Sections 22.16 and 22.16a, and
16 under subsection (k) of this Section, shall be applicable to
17 any fee, tax or surcharge imposed under this subsection (j);
18 except that the fee, tax or surcharge authorized to be imposed
19 under this subsection (j) may be made applicable by a unit of
20 local government to the permanent disposal of solid waste after
21 December 31, 1986, under any contract lawfully executed before
22 June 1, 1986 under which more than 150,000 cubic yards (or
23 50,000 tons) of solid waste is to be permanently disposed of,
24 even though the waste is exempt from the fee imposed by the
25 State under subsection (b) of this Section pursuant to an
26 exemption granted under Section 22.16.

1 (k) In accordance with the findings and purposes of the
2 Illinois Solid Waste Management Act, beginning January 1, 1989
3 the fee under subsection (b) and the fee, tax or surcharge
4 under subsection (j) shall not apply to:

5 (1) waste which is hazardous waste;

6 (2) waste which is pollution control waste;

7 (3) waste from recycling, reclamation or reuse
8 processes which have been approved by the Agency as being
9 designed to remove any contaminant from wastes so as to
10 render such wastes reusable, provided that the process
11 renders at least 50% of the waste reusable;

12 (4) non-hazardous solid waste that is received at a
13 sanitary landfill and composted or recycled through a
14 process permitted by the Agency; or

15 (5) any landfill which is permitted by the Agency to
16 receive only demolition or construction debris or
17 landscape waste.

18 (Source: P.A. 100-103, eff. 8-11-17; 100-433, eff. 8-25-17;
19 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.
20 8-14-18; 101-10, eff. 6-5-19.)

21 (415 ILCS 5/55.6) (from Ch. 111 1/2, par. 1055.6)

22 Sec. 55.6. Used Tire Management Fund.

23 (a) There is hereby created in the State Treasury a special
24 fund to be known as the Used Tire Management Fund. There shall
25 be deposited into the Fund all monies received as (1) recovered

1 costs or proceeds from the sale of used tires under Section
2 55.3 of this Act, (2) repayment of loans from the Used Tire
3 Management Fund, or (3) penalties or punitive damages for
4 violations of this Title, except as provided by subdivision
5 (b) (4) or (b) (4-5) of Section 42.

6 (b) Beginning January 1, 1992, in addition to any other
7 fees required by law, the owner or operator of each site
8 required to be registered or permitted under subsection (d) or
9 (d-5) of Section 55 shall pay to the Agency an annual fee of
10 \$100. Fees collected under this subsection shall be deposited
11 into the Environmental Protection Permit and Inspection Fund.

12 (c) Pursuant to appropriation, moneys up to an amount of \$4
13 million per fiscal year from the Used Tire Management Fund
14 shall be allocated as follows:

15 (1) 38% shall be available to the Agency for the
16 following purposes, provided that priority shall be given
17 to item (i):

18 (i) To undertake preventive, corrective or removal
19 action as authorized by and in accordance with Section
20 55.3, and to recover costs in accordance with Section
21 55.3.

22 (ii) For the performance of inspection and
23 enforcement activities for used and waste tire sites.

24 (iii) (Blank).

25 (iv) To provide financial assistance to units of
26 local government for the performance of inspecting,

1 investigating and enforcement activities pursuant to
2 subsection (r) of Section 4 at used and waste tire
3 sites.

4 (v) To provide financial assistance for used and
5 waste tire collection projects sponsored by local
6 government or not-for-profit corporations.

7 (vi) For the costs of fee collection and
8 administration relating to used and waste tires, and to
9 accomplish such other purposes as are authorized by
10 this Act and regulations thereunder.

11 (vii) To provide financial assistance to units of
12 local government and private industry for the purposes
13 of:

14 (A) assisting in the establishment of
15 facilities and programs to collect, process, and
16 utilize used and waste tires and tire-derived
17 materials;

18 (B) demonstrating the feasibility of
19 innovative technologies as a means of collecting,
20 storing, processing, and utilizing used and waste
21 tires and tire-derived materials; and

22 (C) applying demonstrated technologies as a
23 means of collecting, storing, processing, and
24 utilizing used and waste tires and tire-derived
25 materials.

26 (2) (Blank).

1 (2.1) For the fiscal year beginning July 1, 2004 and
2 for all fiscal years thereafter, 23% shall be deposited
3 into the General Revenue Fund. Such ~~For fiscal years 2019~~
4 ~~and 2020 only, such~~ transfers are at the direction of the
5 Department of Revenue, and shall be made within 30 days
6 after the end of each quarter.

7 (3) 25% shall be available to the Illinois Department
8 of Public Health for the following purposes:

9 (A) To investigate threats or potential threats to
10 the public health related to mosquitoes and other
11 vectors of disease associated with the improper
12 storage, handling and disposal of tires, improper
13 waste disposal, or natural conditions.

14 (B) To conduct surveillance and monitoring
15 activities for mosquitoes and other arthropod vectors
16 of disease, and surveillance of animals which provide a
17 reservoir for disease-producing organisms.

18 (C) To conduct training activities to promote
19 vector control programs and integrated pest management
20 as defined in the Vector Control Act.

21 (D) To respond to inquiries, investigate
22 complaints, conduct evaluations and provide technical
23 consultation to help reduce or eliminate public health
24 hazards and nuisance conditions associated with
25 mosquitoes and other vectors.

26 (E) To provide financial assistance to units of

1 local government for training, investigation and
2 response to public nuisances associated with
3 mosquitoes and other vectors of disease.

4 (4) 2% shall be available to the Department of
5 Agriculture for its activities under the Illinois
6 Pesticide Act relating to used and waste tires.

7 (5) 2% shall be available to the Pollution Control
8 Board for administration of its activities relating to used
9 and waste tires.

10 (6) 10% shall be available to the University of
11 Illinois for the Prairie Research Institute to perform
12 research to study the biology, distribution, population
13 ecology, and biosystematics of tire-breeding arthropods,
14 especially mosquitoes, and the diseases they spread.

15 (d) By January 1, 1998, and biennially thereafter, each
16 State agency receiving an appropriation from the Used Tire
17 Management Fund shall report to the Governor and the General
18 Assembly on its activities relating to the Fund.

19 (e) Any monies appropriated from the Used Tire Management
20 Fund, but not obligated, shall revert to the Fund.

21 (f) In administering the provisions of subdivisions (1),
22 (2) and (3) of subsection (c) of this Section, the Agency, the
23 Department of Commerce and Economic Opportunity, and the
24 Illinois Department of Public Health shall ensure that
25 appropriate funding assistance is provided to any municipality
26 with a population over 1,000,000 or to any sanitary district

1 which serves a population over 1,000,000.

2 (g) Pursuant to appropriation, monies in excess of \$4
3 million per fiscal year from the Used Tire Management Fund
4 shall be used as follows:

5 (1) 55% shall be available to the Agency for the
6 following purposes, provided that priority shall be given
7 to subparagraph (A):

8 (A) To undertake preventive, corrective or renewed
9 action as authorized by and in accordance with Section
10 55.3 and to recover costs in accordance with Section
11 55.3.

12 (B) To provide financial assistance to units of
13 local government and private industry for the purposes
14 of:

15 (i) assisting in the establishment of
16 facilities and programs to collect, process, and
17 utilize used and waste tires and tire-derived
18 materials;

19 (ii) demonstrating the feasibility of
20 innovative technologies as a means of collecting,
21 storing, processing, and utilizing used and waste
22 tires and tire-derived materials; and

23 (iii) applying demonstrated technologies as a
24 means of collecting, storing, processing, and
25 utilizing used and waste tires and tire-derived
26 materials.

1 (C) To provide grants to public universities for
2 vector-related research, disease-related research, and
3 for related laboratory-based equipment and field-based
4 equipment.

5 (2) (Blank).

6 (3) For the fiscal year beginning July 1, 2004 and for
7 all fiscal years thereafter, 45% shall be deposited into
8 the General Revenue Fund. Such ~~For fiscal years 2019 and~~
9 ~~2020 only, such~~ transfers are at the direction of the
10 Department of Revenue, and shall be made within 30 days
11 after the end of each quarter.

12 (Source: P.A. 100-103, eff. 8-11-17; 100-327, eff. 8-24-17;
13 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.
14 8-14-18; 101-10, eff. 6-5-19.)

15 (415 ILCS 5/57.11)

16 Sec. 57.11. Underground Storage Tank Fund; creation.

17 (a) There is hereby created in the State Treasury a special
18 fund to be known as the Underground Storage Tank Fund. There
19 shall be deposited into the Underground Storage Tank Fund all
20 moneys received by the Office of the State Fire Marshal as fees
21 for underground storage tanks under Sections 4 and 5 of the
22 Gasoline Storage Act, fees pursuant to the Motor Fuel Tax Law,
23 and beginning July 1, 2013, payments pursuant to the Use Tax
24 Act, the Service Use Tax Act, the Service Occupation Tax Act,
25 and the Retailers' Occupation Tax Act. All amounts held in the

1 Underground Storage Tank Fund shall be invested at interest by
2 the State Treasurer. All income earned from the investments
3 shall be deposited into the Underground Storage Tank Fund no
4 less frequently than quarterly. In addition to any other
5 transfers that may be provided for by law, beginning on July 1,
6 2018 and on the first day of each month thereafter during
7 fiscal years 2019 through 2021 ~~and 2020~~ only, the State
8 Comptroller shall direct and the State Treasurer shall transfer
9 an amount equal to 1/12 of \$10,000,000 from the Underground
10 Storage Tank Fund to the General Revenue Fund. Moneys in the
11 Underground Storage Tank Fund, pursuant to appropriation, may
12 be used by the Agency and the Office of the State Fire Marshal
13 for the following purposes:

14 (1) To take action authorized under Section 57.12 to
15 recover costs under Section 57.12.

16 (2) To assist in the reduction and mitigation of damage
17 caused by leaks from underground storage tanks, including
18 but not limited to, providing alternative water supplies to
19 persons whose drinking water has become contaminated as a
20 result of those leaks.

21 (3) To be used as a matching amount towards federal
22 assistance relative to the release of petroleum from
23 underground storage tanks.

24 (4) For the costs of administering activities of the
25 Agency and the Office of the State Fire Marshal relative to
26 the Underground Storage Tank Fund.

1 (5) For payment of costs of corrective action incurred
2 by and indemnification to operators of underground storage
3 tanks as provided in this Title.

4 (6) For a total of 2 demonstration projects in amounts
5 in excess of a \$10,000 deductible charge designed to assess
6 the viability of corrective action projects at sites which
7 have experienced contamination from petroleum releases.
8 Such demonstration projects shall be conducted in
9 accordance with the provision of this Title.

10 (7) Subject to appropriation, moneys in the
11 Underground Storage Tank Fund may also be used by the
12 Department of Revenue for the costs of administering its
13 activities relative to the Fund and for refunds provided
14 for in Section 13a.8 of the Motor Fuel Tax Act.

15 (b) Moneys in the Underground Storage Tank Fund may,
16 pursuant to appropriation, be used by the Office of the State
17 Fire Marshal or the Agency to take whatever emergency action is
18 necessary or appropriate to assure that the public health or
19 safety is not threatened whenever there is a release or
20 substantial threat of a release of petroleum from an
21 underground storage tank and for the costs of administering its
22 activities relative to the Underground Storage Tank Fund.

23 (c) Beginning July 1, 1993, the Governor shall certify to
24 the State Comptroller and State Treasurer the monthly amount
25 necessary to pay debt service on State obligations issued
26 pursuant to Section 6 of the General Obligation Bond Act. On

1 the last day of each month, the Comptroller shall order
2 transferred and the Treasurer shall transfer from the
3 Underground Storage Tank Fund to the General Obligation Bond
4 Retirement and Interest Fund the amount certified by the
5 Governor, plus any cumulative deficiency in those transfers for
6 prior months.

7 (d) Except as provided in subsection (c) of this Section,
8 the Underground Storage Tank Fund is not subject to
9 administrative charges authorized under Section 8h of the State
10 Finance Act that would in any way transfer any funds from the
11 Underground Storage Tank Fund into any other fund of the State.

12 (e) Each fiscal year, subject to appropriation, the Agency
13 may commit up to \$10,000,000 of the moneys in the Underground
14 Storage Tank Fund to the payment of corrective action costs for
15 legacy sites that meet one or more of the following criteria as
16 a result of the underground storage tank release: (i) the
17 presence of free product, (ii) contamination within a regulated
18 recharge area, a wellhead protection area, or the setback zone
19 of a potable water supply well, (iii) contamination extending
20 beyond the boundaries of the site where the release occurred,
21 or (iv) such other criteria as may be adopted in Agency rules.

22 (1) Fund moneys committed under this subsection (e)
23 shall be held in the Fund for payment of the corrective
24 action costs for which the moneys were committed.

25 (2) The Agency may adopt rules governing the commitment
26 of Fund moneys under this subsection (e).

1 (3) This subsection (e) does not limit the use of Fund
2 moneys at legacy sites as otherwise provided under this
3 Title.

4 (4) For the purposes of this subsection (e), the term
5 "legacy site" means a site for which (i) an underground
6 storage tank release was reported prior to January 1, 2005,
7 (ii) the owner or operator has been determined eligible to
8 receive payment from the Fund for corrective action costs,
9 and (iii) the Agency did not receive any applications for
10 payment prior to January 1, 2010.

11 (f) Beginning July 1, 2013, if the amounts deposited into
12 the Fund from moneys received by the Office of the State Fire
13 Marshal as fees for underground storage tanks under Sections 4
14 and 5 of the Gasoline Storage Act and as fees pursuant to the
15 Motor Fuel Tax Law during a State fiscal year are sufficient to
16 pay all claims for payment by the fund received during that
17 State fiscal year, then the amount of any payments into the
18 fund pursuant to the Use Tax Act, the Service Use Tax Act, the
19 Service Occupation Tax Act, and the Retailers' Occupation Tax
20 Act during that State fiscal year shall be deposited as
21 follows: 75% thereof shall be paid into the State treasury and
22 25% shall be reserved in a special account and used only for
23 the transfer to the Common School Fund as part of the monthly
24 transfer from the General Revenue Fund in accordance with
25 Section 8a of the State Finance Act.

26 (Source: P.A. 100-587, eff. 6-4-18; 101-10, eff. 6-5-19.)

1 ARTICLE 40. VEHICLES

2 Section 40-5. The Illinois Vehicle Code is amended by
3 changing Section 3-821 as follows:

4 (625 ILCS 5/3-821) (from Ch. 95 1/2, par. 3-821)

5 Sec. 3-821. Miscellaneous registration and title fees.

6 (a) Except as provided under subsection (h), the fee to be
7 paid to the Secretary of State for the following certificates,
8 registrations or evidences of proper registration, or for
9 corrected or duplicate documents shall be in accordance with
10 the following schedule:

11 Certificate of Title, except for an all-terrain 12 vehicle or off-highway motorcycle, prior to July 1, 13 2019	\$95
14 Certificate of Title, except for an all-terrain 15 vehicle, off-highway motorcycle, or motor home, mini 16 motor home or van camper, on and after July 1, 2019	\$150
17 Certificate of Title for a motor home, mini motor 18 home, or van camper, on and after July 1, 2019	\$250
19 Certificate of Title for an all-terrain vehicle 20 or off-highway motorcycle	\$30
21 Certificate of Title for an all-terrain vehicle 22 or off-highway motorcycle used for production 23 agriculture, or accepted by a dealer in trade	\$13

1	Certificate of Title for a low-speed vehicle	\$30
2	Transfer of Registration or any evidence of	
3	proper registration	\$25
4	Duplicate Registration Card for plates or other	
5	evidence of proper registration	\$3
6	Duplicate Registration Sticker or Stickers, each	\$20
7	Duplicate Certificate of Title, prior to July 1,	
8	2019	\$95
9	Duplicate Certificate of Title, on and after July	
10	1, 2019	\$50
11	Corrected Registration Card or Card for other	
12	evidence of proper registration	\$3
13	Corrected Certificate of Title	<u>\$50</u> \$95
14	Salvage Certificate, prior to July 1, 2019	\$4
15	Salvage Certificate, on and after July 1, 2019	\$20
16	Fleet Reciprocity Permit	\$15
17	Prorate Decal	\$1
18	Prorate Backing Plate	\$3
19	Special Corrected Certificate of Title	\$15
20	Expedited Title Service (to be charged in addition	
21	to other applicable fees)	\$30
22	Dealer Lien Release Certificate of Title	\$20

23

24 A special corrected certificate of title shall be issued
 25 (i) to remove a co-owner's name due to the death of the
 26 co-owner, to transfer title to a spouse if the decedent-spouse

1 was the sole owner on the title, or due to a divorce; (ii) to
2 change a co-owner's name due to a marriage; or (iii) due to a
3 name change under Article XXI of the Code of Civil Procedure.

4 There shall be no fee paid for a Junking Certificate.

5 There shall be no fee paid for a certificate of title
6 issued to a county when the vehicle is forfeited to the county
7 under Article 36 of the Criminal Code of 2012.

8 For purposes of this Section, the fee for a corrected title
9 application that also results in the issuance of a duplicate
10 title shall be the same as the fee for a duplicate title.

11 (a-5) The Secretary of State may revoke a certificate of
12 title and registration card and issue a corrected certificate
13 of title and registration card, at no fee to the vehicle owner
14 or lienholder, if there is proof that the vehicle
15 identification number is erroneously shown on the original
16 certificate of title.

17 (a-10) The Secretary of State may issue, in connection with
18 the sale of a motor vehicle, a corrected title to a motor
19 vehicle dealer upon application and submittal of a lien release
20 letter from the lienholder listed in the files of the
21 Secretary. In the case of a title issued by another state, the
22 dealer must submit proof from the state that issued the last
23 title. The corrected title, which shall be known as a dealer
24 lien release certificate of title, shall be issued in the name
25 of the vehicle owner without the named lienholder. If the motor
26 vehicle is currently titled in a state other than Illinois, the

1 applicant must submit either (i) a letter from the current
2 lienholder releasing the lien and stating that the lienholder
3 has possession of the title; or (ii) a letter from the current
4 lienholder releasing the lien and a copy of the records of the
5 department of motor vehicles for the state in which the vehicle
6 is titled, showing that the vehicle is titled in the name of
7 the applicant and that no liens are recorded other than the
8 lien for which a release has been submitted. The fee for the
9 dealer lien release certificate of title is \$20.

10 (b) The Secretary may prescribe the maximum service charge
11 to be imposed upon an applicant for renewal of a registration
12 by any person authorized by law to receive and remit or
13 transmit to the Secretary such renewal application and fees
14 therewith.

15 (c) If payment is delivered to the Office of the Secretary
16 of State as payment of any fee or tax under this Code, and such
17 payment is not honored for any reason, the registrant or other
18 person tendering the payment remains liable for the payment of
19 such fee or tax. The Secretary of State may assess a service
20 charge of \$25 in addition to the fee or tax due and owing for
21 all dishonored payments.

22 If the total amount then due and owing exceeds the sum of
23 \$100 and has not been paid in full within 60 days from the date
24 the dishonored payment was first delivered to the Secretary of
25 State, the Secretary of State shall assess a penalty of 25% of
26 such amount remaining unpaid.

1 All amounts payable under this Section shall be computed to
2 the nearest dollar. Out of each fee collected for dishonored
3 payments, \$5 shall be deposited in the Secretary of State
4 Special Services Fund.

5 (d) The minimum fee and tax to be paid by any applicant for
6 apportionment of a fleet of vehicles under this Code shall be
7 \$15 if the application was filed on or before the date
8 specified by the Secretary together with fees and taxes due. If
9 an application and the fees or taxes due are filed after the
10 date specified by the Secretary, the Secretary may prescribe
11 the payment of interest at the rate of 1/2 of 1% per month or
12 fraction thereof after such due date and a minimum of \$8.

13 (e) Trucks, truck tractors, truck tractors with loads, and
14 motor buses, any one of which having a combined total weight in
15 excess of 12,000 lbs. shall file an application for a Fleet
16 Reciprocity Permit issued by the Secretary of State. This
17 permit shall be in the possession of any driver operating a
18 vehicle on Illinois highways. Any foreign licensed vehicle of
19 the second division operating at any time in Illinois without a
20 Fleet Reciprocity Permit or other proper Illinois
21 registration, shall subject the operator to the penalties
22 provided in Section 3-834 of this Code. For the purposes of
23 this Code, "Fleet Reciprocity Permit" means any second division
24 motor vehicle with a foreign license and used only in
25 interstate transportation of goods. The fee for such permit
26 shall be \$15 per fleet which shall include all vehicles of the

1 fleet being registered.

2 (f) For purposes of this Section, "all-terrain vehicle or
3 off-highway motorcycle used for production agriculture" means
4 any all-terrain vehicle or off-highway motorcycle used in the
5 raising of or the propagation of livestock, crops for sale for
6 human consumption, crops for livestock consumption, and
7 production seed stock grown for the propagation of feed grains
8 and the husbandry of animals or for the purpose of providing a
9 food product, including the husbandry of blood stock as a main
10 source of providing a food product. "All-terrain vehicle or
11 off-highway motorcycle used in production agriculture" also
12 means any all-terrain vehicle or off-highway motorcycle used in
13 animal husbandry, floriculture, aquaculture, horticulture, and
14 viticulture.

15 (g) All of the proceeds of the additional fees imposed by
16 Public Act 96-34 shall be deposited into the Capital Projects
17 Fund.

18 (h) The fee for a duplicate registration sticker or
19 stickers shall be the amount required under subsection (a) or
20 the vehicle's annual registration fee amount, whichever is
21 less.

22 (i) All of the proceeds of the additional fees imposed by
23 this amendatory Act of the 101st General Assembly shall be
24 deposited into the Road Fund.

25 (Source: P.A. 100-956, eff. 1-1-19; 101-32, eff. 6-28-19;
26 101-604, eff. 12-13-19.)

1 ARTICLE 45. COURTS AND CORRECTIONS

2 Section 45-5. The Clerks of Courts Act is amended by
3 changing Section 27.3b-1 as follows:

4 (705 ILCS 105/27.3b-1)

5 Sec. 27.3b-1. Minimum fines; disbursement of fines.

6 (a) Unless otherwise specified by law, the minimum fine for
7 a conviction or supervision disposition on a minor traffic
8 offense is \$25 and the minimum fine for a conviction,
9 supervision disposition, or violation based upon a plea of
10 guilty or finding of guilt for any other offense is \$75. If the
11 court finds that the fine would impose an undue burden on the
12 victim, the court may reduce or waive the fine. In this
13 subsection (a), "victim" shall not be construed to include the
14 defendant.

15 (b) Unless otherwise specified by law, all fines imposed on
16 a misdemeanor offense, other than a traffic, conservation, or
17 driving under the influence offense, or on a felony offense
18 shall be disbursed within 60 days after receipt by the circuit
19 clerk to the county treasurer for deposit into the county's
20 General Fund. Unless otherwise specified by law, all fines
21 imposed on an ordinance offense or a misdemeanor traffic,
22 misdemeanor conservation, or misdemeanor driving under the
23 influence offense shall be disbursed within 60 days after

1 receipt by the circuit clerk to the treasurer of the unit of
2 government of the arresting agency. If the arresting agency is
3 the office of the sheriff, the county treasurer shall deposit
4 the portion into a fund to support the law enforcement
5 operations of the office of the sheriff. If the arresting
6 agency is a State agency, the State Treasurer shall deposit the
7 portion as follows:

8 (1) if the arresting agency is the Department of State
9 Police, into the State Police Law Enforcement
10 Administration Fund;

11 (2) if the arresting agency is the Department of
12 Natural Resources, into the Conservation Police Operations
13 Assistance Fund;

14 (3) if the arresting agency is the Secretary of State,
15 into the Secretary of State Police Services Fund; and

16 (4) if the arresting agency is the Illinois Commerce
17 Commission, into the Transportation Regulatory ~~Public~~
18 ~~Utility~~ Fund.

19 (Source: P.A. 100-987, eff. 7-1-19.)

20 Section 45-10. The Criminal and Traffic Assessment Act is
21 amended by changing Sections 10-5 and 15-70 as follows:

22 (705 ILCS 135/10-5)

23 (Section scheduled to be repealed on January 1, 2021)

24 Sec. 10-5. Funds.

1 (a) All money collected by the Clerk of the Circuit Court
2 under Article 15 of this Act shall be remitted as directed in
3 Article 15 of this Act to the county treasurer, to the State
4 Treasurer, and to the treasurers of the units of local
5 government. If an amount payable to any of the treasurers is
6 less than \$10, the clerk may postpone remitting the money until
7 \$10 has accrued or by the end of fiscal year. The treasurers
8 shall deposit the money as indicated in the schedules, except,
9 in a county with a population of over 3,000,000, money remitted
10 to the county treasurer shall be subject to appropriation by
11 the county board. Any amount retained by the Clerk of the
12 Circuit Court in a county with a population of over 3,000,000
13 shall be subject to appropriation by the county board.

14 (b) The county treasurer or the treasurer of the unit of
15 local government may create the funds indicated in paragraphs
16 (1) through (5), (9), and (16) of subsection (d) of this
17 Section, if not already in existence. If a county or unit of
18 local government has not instituted, and does not plan to
19 institute a program that uses a particular fund, the treasurer
20 need not create the fund and may instead deposit the money
21 intended for the fund into the general fund of the county or
22 unit of local government for use in financing the court system.

23 (c) If the arresting agency is a State agency, the
24 arresting agency portion shall be remitted by the clerk of
25 court to the State Treasurer who shall deposit the portion as
26 follows:

1 (1) if the arresting agency is the Department of State
2 Police, into the State Police Law Enforcement
3 Administration Fund;

4 (2) if the arresting agency is the Department of
5 Natural Resources, into the Conservation Police Operations
6 Assistance Fund;

7 (3) if the arresting agency is the Secretary of State,
8 into the Secretary of State Police Services Fund; and

9 (4) if the arresting agency is the Illinois Commerce
10 Commission, into the Transportation Regulatory ~~Public~~
11 ~~Utility~~ Fund.

12 (d) Fund descriptions and provisions:

13 (1) The Court Automation Fund is to defray the expense,
14 borne by the county, of establishing and maintaining
15 automated record keeping systems in the Office of the Clerk
16 of the Circuit Court. The money shall be remitted monthly
17 by the clerk to the county treasurer and identified as
18 funds for the Circuit Court Clerk. The fund shall be
19 audited by the county auditor, and the board shall make
20 expenditures from the fund in payment of any costs related
21 to the automation of court records including hardware,
22 software, research and development costs, and personnel
23 costs related to the foregoing, provided that the
24 expenditure is approved by the clerk of the court and by
25 the chief judge of the circuit court or his or her
26 designee.

1 (2) The Document Storage Fund is to defray the expense,
2 borne by the county, of establishing and maintaining a
3 document storage system and converting the records of the
4 circuit court clerk to electronic or micrographic storage.
5 The money shall be remitted monthly by the clerk to the
6 county treasurer and identified as funds for the circuit
7 court clerk. The fund shall be audited by the county
8 auditor, and the board shall make expenditure from the fund
9 in payment of any cost related to the storage of court
10 records, including hardware, software, research and
11 development costs, and personnel costs related to the
12 foregoing, provided that the expenditure is approved by the
13 clerk of the court.

14 (3) The Circuit Clerk Operations and Administration
15 Fund may be used to defray the expenses incurred for
16 collection and disbursement of the various assessment
17 schedules. The money shall be remitted monthly by the clerk
18 to the county treasurer and identified as funds for the
19 circuit court clerk.

20 (4) The State's Attorney Records Automation Fund is to
21 defray the expense of establishing and maintaining
22 automated record keeping systems in the offices of the
23 State's Attorney. The money shall be remitted monthly by
24 the clerk to the county treasurer for deposit into the
25 State's Attorney Records Automation Fund. Expenditures
26 from this fund may be made by the State's Attorney for

1 hardware, software, and research and development related
2 to automated record keeping systems.

3 (5) The Public Defender Records Automation Fund is to
4 defray the expense of establishing and maintaining
5 automated record keeping systems in the offices of the
6 Public Defender. The money shall be remitted monthly by the
7 clerk to the county treasurer for deposit into the Public
8 Defender Records Automation Fund. Expenditures from this
9 fund may be made by the Public Defender for hardware,
10 software, and research and development related to
11 automated record keeping systems.

12 (6) The DUI Fund shall be used for enforcement and
13 prevention of driving while under the influence of alcohol,
14 other drug or drugs, intoxicating compound or compounds or
15 any combination thereof, as defined by Section 11-501 of
16 the Illinois Vehicle Code, including, but not limited to,
17 the purchase of law enforcement equipment and commodities
18 that will assist in the prevention of alcohol-related
19 criminal violence throughout the State; police officer
20 training and education in areas related to alcohol-related
21 crime, including, but not limited to, DUI training; and
22 police officer salaries, including, but not limited to,
23 salaries for hire-back funding for safety checkpoints,
24 saturation patrols, and liquor store sting operations. Any
25 moneys shall be used to purchase law enforcement equipment
26 that will assist in the prevention of alcohol-related

1 criminal violence throughout the State. The money shall be
2 remitted monthly by the clerk to the State or local
3 treasurer for deposit as provided by law.

4 (7) The Trauma Center Fund shall be distributed as
5 provided under Section 3.225 of the Emergency Medical
6 Services (EMS) Systems Act.

7 (8) The Probation and Court Services Fund is to be
8 expended as described in Section 15.1 of the Probation and
9 Probation Officers Act.

10 (9) The Circuit Court Clerk Electronic Citation Fund
11 shall have the Circuit Court Clerk as the custodian, ex
12 officio, of the Fund and shall be used to perform the
13 duties required by the office for establishing and
14 maintaining electronic citations. The Fund shall be
15 audited by the county's auditor.

16 (10) The Drug Treatment Fund is a special fund in the
17 State treasury. Moneys in the Fund shall be expended as
18 provided in Section 411.2 of the Illinois Controlled
19 Substances Act.

20 (11) The Violent Crime Victims Assistance Fund is a
21 special fund in the State treasury to provide moneys for
22 the grants to be awarded under the Violent Crime Victims
23 Assistance Act.

24 (12) The Criminal Justice Information Projects Fund
25 shall be appropriated to and administered by the Illinois
26 Criminal Justice Information Authority for distribution to

1 fund Department of State Police drug task forces and
2 Metropolitan Enforcement Groups, for the costs associated
3 with making grants from the Prescription Pill and Drug
4 Disposal Fund, for undertaking criminal justice
5 information projects, and for the operating and other
6 expenses of the Authority incidental to those criminal
7 justice information projects. The moneys deposited into
8 the Criminal Justice Information Projects Fund under
9 Sections 15-15 and 15-35 of this Act shall be appropriated
10 to and administered by the Illinois Criminal Justice
11 Information Authority for distribution to fund Department
12 of State Police drug task forces and Metropolitan
13 Enforcement Groups by dividing the funds equally by the
14 total number of Department of State Police drug task forces
15 and Illinois Metropolitan Enforcement Groups.

16 (13) The Sexual Assault Services Fund shall be
17 appropriated to the Department of Public Health. Upon
18 appropriation of moneys from the Sexual Assault Services
19 Fund, the Department of Public Health shall make grants of
20 these moneys to sexual assault organizations with whom the
21 Department has contracts for the purpose of providing
22 community-based services to victims of sexual assault.
23 Grants are in addition to, and are not substitutes for,
24 other grants authorized and made by the Department.

25 (14) The County Jail Medical Costs Fund is to help
26 defray the costs outlined in Section 17 of the County Jail

1 Act. Moneys in the Fund shall be used solely for
2 reimbursement to the county of costs for medical expenses
3 and administration of the Fund.

4 (15) The Prisoner Review Board Vehicle and Equipment
5 Fund is a special fund in the State treasury. The Prisoner
6 Review Board shall, subject to appropriation by the General
7 Assembly and approval by the Secretary, use all moneys in
8 the Prisoner Review Board Vehicle and Equipment Fund for
9 the purchase and operation of vehicles and equipment.

10 (16) In each county in which a Children's Advocacy
11 Center provides services, a Child Advocacy Center Fund is
12 specifically for the operation and administration of the
13 Children's Advocacy Center, from which the county board
14 shall make grants to support the activities and services of
15 the Children's Advocacy Center within that county.

16 (Source: P.A. 100-987, eff. 7-1-19; 100-1161, eff. 7-1-19.)

17 (705 ILCS 135/15-70)

18 (Section scheduled to be repealed on January 1, 2021)

19 Sec. 15-70. Conditional assessments. In addition to
20 payments under one of the Schedule of Assessments 1 through 13
21 of this Act, the court shall also order payment of any of the
22 following conditional assessment amounts for each sentenced
23 violation in the case to which a conditional assessment is
24 applicable, which shall be collected and remitted by the Clerk
25 of the Circuit Court as provided in this Section:

1 (1) arson, residential arson, or aggravated arson,
2 \$500 per conviction to the State Treasurer for deposit into
3 the Fire Prevention Fund;

4 (2) child pornography under Section 11-20.1 of the
5 Criminal Code of 1961 or the Criminal Code of 2012, \$500
6 per conviction, unless more than one agency is responsible
7 for the arrest in which case the amount shall be remitted
8 to each unit of government equally:

9 (A) if the arresting agency is an agency of a unit
10 of local government, \$500 to the treasurer of the unit
11 of local government for deposit into the unit of local
12 government's General Fund, except that if the
13 Department of State Police provides digital or
14 electronic forensic examination assistance, or both,
15 to the arresting agency then \$100 to the State
16 Treasurer for deposit into the State Crime Laboratory
17 Fund; or

18 (B) if the arresting agency is the Department of
19 State Police, \$500 to the State Treasurer for deposit
20 into the State Crime Laboratory Fund;

21 (3) crime laboratory drug analysis for a drug-related
22 offense involving possession or delivery of cannabis or
23 possession or delivery of a controlled substance as defined
24 in the Cannabis Control Act, the Illinois Controlled
25 Substances Act, or the Methamphetamine Control and
26 Community Protection Act, \$100 reimbursement for

1 laboratory analysis, as set forth in subsection (f) of
2 Section 5-9-1.4 of the Unified Code of Corrections;

3 (4) DNA analysis, \$250 on each conviction in which it
4 was used to the State Treasurer for deposit into the State
5 Offender DNA Identification System Fund as set forth in
6 Section 5-4-3 of the Unified Code of Corrections;

7 (5) DUI analysis, \$150 on each sentenced violation in
8 which it was used as set forth in subsection (f) of Section
9 5-9-1.9 of the Unified Code of Corrections;

10 (6) drug-related offense involving possession or
11 delivery of cannabis or possession or delivery of a
12 controlled substance, other than methamphetamine, as
13 defined in the Cannabis Control Act or the Illinois
14 Controlled Substances Act, an amount not less than the full
15 street value of the cannabis or controlled substance seized
16 for each conviction to be disbursed as follows:

17 (A) 12.5% of the street value assessment shall be
18 paid into the Youth Drug Abuse Prevention Fund, to be
19 used by the Department of Human Services for the
20 funding of programs and services for drug-abuse
21 treatment, and prevention and education services;

22 (B) 37.5% to the county in which the charge was
23 prosecuted, to be deposited into the county General
24 Fund;

25 (C) 50% to the treasurer of the arresting law
26 enforcement agency of the municipality or county, or to

1 the State Treasurer if the arresting agency was a state
2 agency;

3 (D) if the arrest was made in combination with
4 multiple law enforcement agencies, the clerk shall
5 equitably allocate the portion in subparagraph (C) of
6 this paragraph (6) among the law enforcement agencies
7 involved in the arrest;

8 (6.5) Kane County or Will County, in felony,
9 misdemeanor, local or county ordinance, traffic, or
10 conservation cases, up to \$30 as set by the county board
11 under Section 5-1101.3 of the Counties Code upon the entry
12 of a judgment of conviction, an order of supervision, or a
13 sentence of probation without entry of judgment under
14 Section 10 of the Cannabis Control Act, Section 410 of the
15 Illinois Controlled Substances Act, Section 70 of the
16 Methamphetamine Control and Community Protection Act,
17 Section 12-4.3 or subdivision (b) (1) of Section 12-3.05 of
18 the Criminal Code of 1961 or the Criminal Code of 2012,
19 Section 10-102 of the Illinois Alcoholism and Other Drug
20 Dependency Act, or Section 10 of the Steroid Control Act;
21 except in local or county ordinance, traffic, and
22 conservation cases, if fines are paid in full without a
23 court appearance, then the assessment shall not be imposed
24 or collected. Distribution of assessments collected under
25 this paragraph (6.5) shall be as provided in Section
26 5-1101.3 of the Counties Code;

1 (7) methamphetamine-related offense involving
2 possession or delivery of methamphetamine or any salt of an
3 optical isomer of methamphetamine or possession of a
4 methamphetamine manufacturing material as set forth in
5 Section 10 of the Methamphetamine Control and Community
6 Protection Act with the intent to manufacture a substance
7 containing methamphetamine or salt of an optical isomer of
8 methamphetamine, an amount not less than the full street
9 value of the methamphetamine or salt of an optical isomer
10 of methamphetamine or methamphetamine manufacturing
11 materials seized for each conviction to be disbursed as
12 follows:

13 (A) 12.5% of the street value assessment shall be
14 paid into the Youth Drug Abuse Prevention Fund, to be
15 used by the Department of Human Services for the
16 funding of programs and services for drug-abuse
17 treatment, and prevention and education services;

18 (B) 37.5% to the county in which the charge was
19 prosecuted, to be deposited into the county General
20 Fund;

21 (C) 50% to the treasurer of the arresting law
22 enforcement agency of the municipality or county, or to
23 the State Treasurer if the arresting agency was a state
24 agency;

25 (D) if the arrest was made in combination with
26 multiple law enforcement agencies, the clerk shall

1 equitably allocate the portion in subparagraph (C) of
2 this paragraph (6) among the law enforcement agencies
3 involved in the arrest;

4 (8) order of protection violation under Section 12-3.4
5 of the Criminal Code of 2012, \$200 for each conviction to
6 the county treasurer for deposit into the Probation and
7 Court Services Fund for implementation of a domestic
8 violence surveillance program and any other assessments or
9 fees imposed under Section 5-9-1.16 of the Unified Code of
10 Corrections;

11 (9) order of protection violation, \$25 for each
12 violation to the State Treasurer, for deposit into the
13 Domestic Violence Abuser Services Fund;

14 (10) prosecution by the State's Attorney of a:

15 (A) petty or business offense, \$4 to the county
16 treasurer of which \$2 deposited into the State's
17 Attorney Records Automation Fund and \$2 into the Public
18 Defender Records Automation Fund;

19 (B) conservation or traffic offense, \$2 to the
20 county treasurer for deposit into the State's Attorney
21 Records Automation Fund;

22 (11) speeding in a construction zone violation, \$250 to
23 the State Treasurer for deposit into the Transportation
24 Safety Highway Hire-back Fund, unless (i) the violation
25 occurred on a highway other than an interstate highway and
26 (ii) a county police officer wrote the ticket for the

1 violation, in which case to the county treasurer for
2 deposit into that county's Transportation Safety Highway
3 Hire-back Fund;

4 (12) supervision disposition on an offense under the
5 Illinois Vehicle Code or similar provision of a local
6 ordinance, 50 cents, unless waived by the court, into the
7 Prisoner Review Board Vehicle and Equipment Fund;

8 (13) victim and offender are family or household
9 members as defined in Section 103 of the Illinois Domestic
10 Violence Act of 1986 and offender pleads guilty or no
11 contest to or is convicted of murder, voluntary
12 manslaughter, involuntary manslaughter, burglary,
13 residential burglary, criminal trespass to residence,
14 criminal trespass to vehicle, criminal trespass to land,
15 criminal damage to property, telephone harassment,
16 kidnapping, aggravated kidnaping, unlawful restraint,
17 forcible detention, child abduction, indecent solicitation
18 of a child, sexual relations between siblings,
19 exploitation of a child, child pornography, assault,
20 aggravated assault, battery, aggravated battery, heinous
21 battery, aggravated battery of a child, domestic battery,
22 reckless conduct, intimidation, criminal sexual assault,
23 predatory criminal sexual assault of a child, aggravated
24 criminal sexual assault, criminal sexual abuse, aggravated
25 criminal sexual abuse, violation of an order of protection,
26 disorderly conduct, endangering the life or health of a

1 child, child abandonment, contributing to dependency or
2 neglect of child, or cruelty to children and others, \$200
3 for each sentenced violation to the State Treasurer for
4 deposit as follows: (i) for sexual assault, as defined in
5 Section 5-9-1.7 of the Unified Code of Corrections, when
6 the offender and victim are family members, one-half to the
7 Domestic Violence Shelter and Service Fund, and one-half to
8 the Sexual Assault Services Fund; (ii) for the remaining
9 offenses to the Domestic Violence Shelter and Service Fund;

10 (14) violation of Section 11-501 of the Illinois
11 Vehicle Code, Section 5-7 of the Snowmobile Registration
12 and Safety Act, Section 5-16 of the Boat Registration and
13 Safety Act, or a similar provision, whose operation of a
14 motor vehicle, snowmobile, or watercraft while in
15 violation of Section 11-501, Section 5-7 of the Snowmobile
16 Registration and Safety Act, Section 5-16 of the Boat
17 Registration and Safety Act, or a similar provision
18 proximately caused an incident resulting in an appropriate
19 emergency response, \$1,000 maximum to the public agency
20 that provided an emergency response related to the person's
21 violation, and if more than one agency responded, the
22 amount payable to public agencies shall be shared equally;

23 (15) violation of Section 401, 407, or 407.2 of the
24 Illinois Controlled Substances Act that proximately caused
25 any incident resulting in an appropriate drug-related
26 emergency response, \$1,000 as reimbursement for the

1 emergency response to the law enforcement agency that made
2 the arrest, and if more than one agency is responsible for
3 the arrest, the amount payable to law enforcement agencies
4 shall be shared equally;

5 (16) violation of reckless driving, aggravated
6 reckless driving, or driving 26 miles per hour or more in
7 excess of the speed limit that triggered an emergency
8 response, \$1,000 maximum reimbursement for the emergency
9 response to be distributed in its entirety to a public
10 agency that provided an emergency response related to the
11 person's violation, and if more than one agency responded,
12 the amount payable to public agencies shall be shared
13 equally;

14 (17) violation based upon each plea of guilty,
15 stipulation of facts, or finding of guilt resulting in a
16 judgment of conviction or order of supervision for an
17 offense under Section 10-9, 11-14.1, 11-14.3, or 11-18 of
18 the Criminal Code of 2012 that results in the imposition of
19 a fine, to be distributed as follows:

20 (A) \$50 to the county treasurer for deposit into
21 the Circuit Court Clerk Operation and Administrative
22 Fund to cover the costs in administering this paragraph
23 (17);

24 (B) \$300 to the State Treasurer who shall deposit
25 the portion as follows:

26 (i) if the arresting or investigating agency

1 is the Department of State Police, into the State
2 Police Law Enforcement Administration Fund;

3 (ii) if the arresting or investigating agency
4 is the Department of Natural Resources, into the
5 Conservation Police Operations Assistance Fund;

6 (iii) if the arresting or investigating agency
7 is the Secretary of State, into the Secretary of
8 State Police Services Fund;

9 (iv) if the arresting or investigating agency
10 is the Illinois Commerce Commission, into the
11 Transportation Regulatory ~~Public Utility~~ Fund; or

12 (v) if more than one of the State agencies in
13 this subparagraph (B) is the arresting or
14 investigating agency, then equal shares with the
15 shares deposited as provided in the applicable
16 items (i) through (iv) of this subparagraph (B);
17 and

18 (C) the remainder for deposit into the Specialized
19 Services for Survivors of Human Trafficking Fund;

20 (18) weapons violation under Section 24-1.1, 24-1.2,
21 or 24-1.5 of the Criminal Code of 1961 or the Criminal Code
22 of 2012, \$100 for each conviction to the State Treasurer
23 for deposit into the Trauma Center Fund; and

24 (19) violation of subsection (c) of Section 11-907 of
25 the Illinois Vehicle Code, \$250 to the State Treasurer for
26 deposit into the Scott's Law Fund, unless a county or

1 municipal police officer wrote the ticket for the
2 violation, in which case to the county treasurer for
3 deposit into that county's or municipality's
4 Transportation Safety Highway Hire-back Fund to be used as
5 provided in subsection (j) of Section 11-907 of the
6 Illinois Vehicle Code.

7 (Source: P.A. 100-987, eff. 7-1-19; 100-1161, eff. 7-1-19;
8 101-173, eff. 1-1-20.)

9 Section 45-15. The Unified Code of Corrections is amended
10 by changing Sections 3-12-3a and 3-12-6 as follows:

11 (730 ILCS 5/3-12-3a) (from Ch. 38, par. 1003-12-3a)

12 Sec. 3-12-3a. Contracts, leases, and business agreements.

13 (a) The Department shall promulgate such rules and policies
14 as it deems necessary to establish, manage, and operate its
15 Illinois Correctional Industries division for the purpose of
16 utilizing committed persons in the manufacture of food stuffs,
17 finished goods or wares. To the extent not inconsistent with
18 the function and role of the ICI, the Department may enter into
19 a contract, lease, or other type of business agreement, not to
20 exceed 20 years, with any private corporation, partnership,
21 person, or other business entity for the purpose of utilizing
22 committed persons in the provision of services or for any other
23 business or commercial enterprise deemed by the Department to
24 be consistent with proper training and rehabilitation of

1 committed persons.

2 Except as otherwise provided in this paragraph, Illinois
3 Correctional Industries' spending authority shall be separate
4 and apart from the Department's budget and appropriations.
5 Control of Illinois Correctional Industries accounting
6 processes and budget requests to the General Assembly, other
7 budgetary processes, audits by the Office of the Auditor
8 General, and computer processes shall be returned to Illinois
9 Correctional Industries. For fiscal year 2021 only, its
10 spending authority shall no longer be separate and apart from
11 the Department's budget and appropriations, and the Department
12 shall control its accounting processes, budgets, audits and
13 computer processes in accordance with any Department rules and
14 policies.

15 (b) The Department shall be permitted to construct
16 buildings on State property for the purposes identified in
17 subsection (a) and to lease for a period not to exceed 20 years
18 any building or portion thereof on State property for the
19 purposes identified in subsection (a).

20 (c) Any contract or other business agreement referenced in
21 subsection (a) shall include a provision requiring that all
22 committed persons assigned receive in connection with their
23 assignment such vocational training and/or apprenticeship
24 programs as the Department deems appropriate.

25 (d) Committed persons assigned in accordance with this
26 Section shall be compensated in accordance with the provisions

1 of Section 3-12-5.

2 (Source: P.A. 96-877, eff. 7-1-10; 96-943, eff. 7-1-10; 97-333,
3 eff. 8-12-11.)

4 (730 ILCS 5/3-12-6) (from Ch. 38, par. 1003-12-6)

5 Sec. 3-12-6. Programs. Through its Illinois Correctional
6 Industries division, the Department shall establish
7 commercial, business, and manufacturing programs for the sale
8 of finished goods and processed food and beverages to the
9 State, its political units, agencies, and other public
10 institutions. Illinois Correctional Industries shall
11 establish, operate, and maintain manufacturing and food and
12 beverage production in the Department facilities and provide
13 food for the Department institutions and for the mental health
14 and developmental disabilities institutions of the Department
15 of Human Services and the institutions of the Department of
16 Veterans' Affairs.

17 Illinois Correctional Industries shall be administered by
18 a chief executive officer. The chief executive officer shall
19 report to the Director of the Department or the Director's
20 designee. The chief executive officer shall administer the
21 commercial and business programs of ICI for inmate workers in
22 the custody of the Department of Corrections.

23 The chief executive officer shall have such assistants as
24 are required for sales staff, manufacturing, budget, fiscal,
25 accounting, computer, human services, and personnel as

1 necessary to run its commercial and business programs.

2 Illinois Correctional Industries shall have a financial
3 officer who shall report to the chief executive officer. The
4 financial officer shall: (i) assist in the development and
5 presentation of the Department budget submission; (ii) manage
6 and control the spending authority of ICI; and (iii) provide
7 oversight of the financial activities of ICI, both internally
8 and through coordination with the Department fiscal operations
9 personnel, including accounting processes, budget submissions,
10 other budgetary processes, audits by the Office of the Auditor
11 General, and computer processes. For fiscal year 2021 only, the
12 financial officer shall coordinate and cooperate with the
13 Department's chief financial officer to perform the functions
14 listed in this paragraph.

15 Illinois Correctional Industries shall be located in
16 Springfield. The chief executive officer of Illinois
17 Correctional Industries shall assign personnel to direct the
18 production of goods and shall employ committed persons assigned
19 by the chief administrative officer. The Department of
20 Corrections may direct such other vocational programs as it
21 deems necessary for the rehabilitation of inmates, which shall
22 be separate and apart from, and not in conflict with, programs
23 of Illinois Correctional Industries.

24 (Source: P.A. 96-877, eff. 7-1-10; 96-943, eff. 7-1-10.)

25

ARTICLE 50. RETIREMENT SYSTEM CONTRIBUTIONS

1 Section 50-5. The Revised Uniform Unclaimed Property Act is
2 amended by changing Section 15-801 as follows:

3 (765 ILCS 1026/15-801)

4 Sec. 15-801. Deposit of funds by administrator.

5 (a) Except as otherwise provided in this Section, the
6 administrator shall deposit in the Unclaimed Property Trust
7 Fund all funds received under this Act, including proceeds from
8 the sale of property under Article 7. The administrator may
9 deposit any amount in the Unclaimed Property Trust Fund into
10 the State Pensions Fund during the fiscal year at his or her
11 discretion; however, he or she shall, on April 15 and October
12 15 of each year, deposit any amount in the Unclaimed Property
13 Trust Fund exceeding \$2,500,000 into the State Pensions Fund.
14 If on either April 15 or October 15, the administrator
15 determines that a balance of \$2,500,000 is insufficient for the
16 prompt payment of unclaimed property claims authorized under
17 this Act, the administrator may retain more than \$2,500,000 in
18 the Unclaimed Property Trust Fund in order to ensure the prompt
19 payment of claims. Beginning in State fiscal year 2022 ~~2021~~,
20 all amounts that are deposited into the State Pensions Fund
21 from the Unclaimed Property Trust Fund shall be apportioned to
22 the designated retirement systems as provided in subsection
23 (c-6) of Section 8.12 of the State Finance Act to reduce their
24 actuarial reserve deficiencies.

1 (b) The administrator shall make prompt payment of claims
2 he or she duly allows as provided for in this Act from the
3 Unclaimed Property Trust Fund. This shall constitute an
4 irrevocable and continuing appropriation of all amounts in the
5 Unclaimed Property Trust Fund necessary to make prompt payment
6 of claims duly allowed by the administrator pursuant to this
7 Act.

8 (Source: P.A. 100-22, eff. 1-1-18; 100-587, eff. 6-4-18;
9 101-10, eff. 6-5-19.)

10 ARTICLE 65. SPECIALIZED MENTAL HEALTH REHABILITATION

11 Section 65-5. The Specialized Mental Health Rehabilitation
12 Act of 2013 is amended by changing Section 5-106 as follows:

13 (210 ILCS 49/5-106)

14 Sec. 5-106. Therapeutic visit rates. For a facility
15 licensed under this Act by June 1, 2018 or provisionally
16 licensed under this Act by June 1, 2018, a payment shall be
17 made for therapeutic visits that have been indicated by an
18 interdisciplinary team as therapeutically beneficial. Payment
19 under this Section shall be at a rate of 75% of the facility's
20 current paid rate ~~on July 27, 2018 (the effective date of~~
21 ~~Public Act 100-646)~~ and may not exceed 20 days in a fiscal year
22 and shall not exceed 10 days consecutively.

23 (Source: P.A. 100-646, eff. 7-27-18; 101-81, eff. 7-12-19.)

1 ARTICLE 70. RESIDENTIAL SOUND INSULATION

2 Section 70-5. The State Finance Act is amended by changing
3 Sections 6z-20.1 and 8.53 as follows:

4 (30 ILCS 105/6z-20.1)

5 Sec. 6z-20.1. The State Aviation Program Fund and the
6 Sound-Reducing Windows and Doors Replacement Fund.

7 (a) The State Aviation Program Fund is created in the State
8 Treasury. Moneys in the Fund shall be used by the Department of
9 Transportation for the purposes of administering a State
10 Aviation Program. Subject to appropriation, the moneys shall be
11 used for the purpose of distributing grants to units of local
12 government to be used for airport-related purposes. Grants to
13 units of local government from the Fund shall be distributed
14 proportionately based on equal part enplanements, total cargo,
15 and airport operations. With regard to enplanements that occur
16 within a municipality with a population of over 500,000, grants
17 shall be distributed only to the municipality.

18 (b) For grants to a unit of government other than a
19 municipality with a population of more than 500,000,
20 "airport-related purposes" means the capital or operating
21 costs of: (1) an airport; (2) a local airport system; or (3)
22 any other local facility that is owned or operated by the
23 person or entity that owns or operates the airport that is

1 directly and substantially related to the air transportation of
2 passengers or property as provided in 49 U.S.C. 47133,
3 including (i) the replacement of sound-reducing windows and
4 doors installed under the Residential Sound Insulation Program
5 and (ii) in-home air quality monitoring testing in residences
6 in which windows or doors were installed under the Residential
7 Sound Insulation Program.

8 (c) For grants to a municipality with a population of more
9 than 500,000, "airport-related purposes" means the capital
10 costs of: (1) an airport; (2) a local airport system; or (3)
11 any other local facility that (i) is owned or operated by a
12 person or entity that owns or operates an airport and (ii) is
13 directly and substantially related to the air transportation of
14 passengers or property, as provided in 49 ~~40~~ U.S.C. 47133. For
15 grants to a municipality with a population of more than
16 500,000, "airport-related purposes" also means costs,
17 including administrative costs, associated with the
18 replacement of sound-reducing windows and doors installed
19 under the Residential Sound Insulation Program.

20 (d) In each State fiscal year, the first \$7,500,000
21 attributable to a municipality with a population of more than
22 500,000, as provided in subsection (a) of this Section, shall
23 be transferred to the Sound-Reducing Windows and Doors
24 Replacement Fund, a special fund created in the State Treasury.
25 Subject to appropriation, the moneys in the Fund shall be used
26 for costs, including administrative costs, associated with the

1 replacement of sound-reducing windows and doors installed
2 under the Residential Sound Insulation Program. Any amounts
3 attributable to a municipality with a population of more than
4 500,000 in excess of \$7,500,000 in each State fiscal year shall
5 be distributed among the airports in that municipality based on
6 the same formula as prescribed in subsection (a) to be used for
7 airport-related purposes.

8 (Source: P.A. 101-10, eff. 6-5-19; revised 7-17-19.)

9 (30 ILCS 105/8.53)

10 Sec. 8.53. Fund transfers. As soon as practical after the
11 effective date of this amendatory Act of the 101st General
12 Assembly, for Fiscal Year 2020 only, the State Comptroller
13 shall direct and the State Treasurer shall transfer the amount
14 of \$1,500,000 from the State and Local Sales Tax Reform Fund to
15 the Sound-Reducing Windows and Doors Replacement Fund. Any
16 amounts transferred under this Section shall be repaid no later
17 than June 30, 2020.

18 As soon as practical after the effective date of this
19 amendatory Act of the 101st General Assembly, for Fiscal Year
20 2021 only, the State Comptroller shall direct and the State
21 Treasurer shall transfer the amount of \$1,500,000 from the
22 State and Local Sales Tax Reform Fund to the Sound-Reducing
23 Windows and Doors Replacement Fund. Any amounts transferred
24 under this Section shall be repaid on June 30, 2021, or as soon
25 as practical thereafter.

1 (Source: P.A. 101-604, eff. 12-13-19.)

2 Section 70-10. The Illinois Municipal Code is amended by
3 changing Section 11-101-3 as follows:

4 (65 ILCS 5/11-101-3)

5 Sec. 11-101-3. Noise mitigation; air quality.

6 (a) A municipality that has implemented a Residential Sound
7 Insulation Program to mitigate aircraft noise shall perform
8 indoor air quality monitoring and laboratory analysis of
9 windows and doors installed pursuant to the Residential Sound
10 Insulation Program to determine whether there are any adverse
11 health impacts associated with off-gassing from such windows
12 and doors. Such monitoring and analysis shall be consistent
13 with applicable professional and industry standards. The
14 municipality shall make any final reports resulting from such
15 monitoring and analysis available to the public on the
16 municipality's website. The municipality shall develop a
17 science-based mitigation plan to address significant
18 health-related impacts, if any, associated with such windows
19 and doors as determined by the results of the monitoring and
20 analysis. In a municipality that has implemented a Residential
21 Sound Insulation Program to mitigate aircraft noise, if
22 requested by the homeowner pursuant to a process established by
23 the municipality, which process shall include, at a minimum,
24 notification in a newspaper of general circulation and a mailer

1 sent to every address identified as a recipient of windows and
2 doors installed under the Residential Sound Insulation
3 Program, the municipality shall replace all windows and doors
4 installed under the Residential Sound Insulation Program in
5 such homes where one or more windows or doors have been found
6 to have caused offensive odors. Only those homeowners who
7 request that the municipality perform an odor inspection as
8 prescribed by the process established by the municipality
9 within 6 months of notification being published and mailers
10 being sent shall be eligible for odorous window and odorous
11 door replacement. Homes that have been identified by the
12 municipality as having odorous windows or doors are not
13 required to make said request to the municipality. The right to
14 make a claim for replacement and have it considered pursuant to
15 this Section shall not be affected by the fact of odor-related
16 claims made or odor-related products received pursuant to the
17 Residential Sound Insulation Program prior to June 5, 2019 (the
18 effective date of this Section). The municipality shall also
19 perform in-home air quality testing in residences in which
20 windows and doors are replaced under this Section. In order to
21 receive in-home air quality testing, a homeowner must request
22 such testing from the municipality, and the total number of
23 homes tested in any given year shall not exceed 25% of the
24 total number of homes in which windows and doors were replaced
25 under this Section in the prior calendar year.

26 (b) An advisory committee shall be formed, composed of the

1 following: (i) 2 members of the municipality who reside in
2 homes that have received windows or doors pursuant to the
3 Residential Sound Insulation Program and have been identified
4 by the municipality as having odorous windows or doors,
5 appointed by the Secretary of Transportation; (ii) one employee
6 of the Aeronautics Division of the Department of
7 Transportation; and (iii) 2 employees of the municipality that
8 implemented the Residential Sound Insulation Program in
9 question. The advisory committee shall determine by majority
10 vote which homes contain windows or doors that cause offensive
11 odors and thus are eligible for replacement, shall promulgate a
12 list of such homes, and shall develop recommendations as to the
13 order in which homes are to receive window replacement. The
14 recommendations shall include reasonable and objective
15 criteria for determining which windows or doors are odorous,
16 consideration of the date of odor confirmation for
17 prioritization, severity of odor, geography and individual
18 hardship, and shall provide such recommendations to the
19 municipality. The advisory committee shall comply with the
20 requirements of the Open Meetings Act. The Chicago Department
21 of Aviation shall provide administrative support to the
22 commission. The municipality shall consider the
23 recommendations of the committee but shall retain final
24 decision-making authority over replacement of windows and
25 doors installed under the Residential Sound Insulation
26 Program, and shall comply with all federal, State, and local

1 laws involving procurement. A municipality administering
2 claims pursuant to this Section shall provide to every address
3 identified as having submitted a valid claim under this Section
4 a quarterly report setting forth the municipality's activities
5 undertaken pursuant to this Section for that quarter. However,
6 the municipality shall replace windows and doors pursuant to
7 this Section only if, and to the extent, grants are distributed
8 to, and received by, the municipality from the Sound-Reducing
9 Windows and Doors Replacement Fund for the costs associated
10 with the replacement of sound-reducing windows and doors
11 installed under the Residential Sound Insulation Program
12 pursuant to Section 6z-20.1 of the State Finance Act. In
13 addition, the municipality shall revise its specifications for
14 procurement of windows for the Residential Sound Insulation
15 Program to address potential off-gassing from such windows in
16 future phases of the program. A municipality subject to the
17 Section shall not legislate or otherwise regulate with regard
18 to indoor air quality monitoring, laboratory analysis or
19 replacement requirements, except as provided in this Section,
20 but the foregoing restriction shall not limit said
21 municipality's taxing power.

22 (c) A home rule unit may not regulate indoor air quality
23 monitoring and laboratory analysis, and related mitigation and
24 mitigation plans, in a manner inconsistent with this Section.
25 This Section is a limitation of home rule powers and functions
26 under subsection (i) of Section 6 of Article VII of the

1 Illinois Constitution on the concurrent exercise by home rule
2 units of powers and functions exercised by the State.

3 (d) This Section shall not be construed to create a private
4 right of action.

5 (Source: P.A. 101-10, eff. 6-5-19; 101-604, eff. 12-13-19.)

6 ARTICLE 75. CORONAVIRUS BUSINESS INTERRUPTION GRANT PROGRAM

7 Section 75-5. The Department of Commerce and Economic
8 Opportunity Law of the Civil Administrative Code of Illinois is
9 amended by adding Section 605-1050 as follows:

10 (20 ILCS 605/605-1050 new)

11 Sec. 605-1050. Coronavirus Business Interruption Grant
12 Program (or BIG Program).

13 (a) Purpose. The Department may receive, directly or
14 indirectly, federal funds under the authority of legislation
15 passed in response to the Coronavirus epidemic including, but
16 not limited to, the Coronavirus Aid, Relief, and Economic
17 Security Act, P.L. 116-136 (the "CARES Act"). Section 5001 of
18 the CARES Act establishes the Coronavirus Relief Fund, which
19 authorizes the State to expend funds that are necessary to
20 respond to the COVID-19 public health emergency. The financial
21 support of Qualifying Businesses is a necessary expense under
22 federal guidance for implementing Section 5001 of the CARES
23 Act. Upon receipt or availability of such funds, and subject to

1 appropriations for their use, the Department shall administer a
2 program to provide financial assistance to Qualifying
3 Businesses that have experienced interruption of business or
4 other adverse conditions attributable to the COVID-19 public
5 health emergency. Support may be provided directly by the
6 Department to businesses and organizations or in cooperation
7 with a Qualified Partner. Financial assistance may include, but
8 not be limited to grants, expense reimbursements, or subsidies.

9 (b) From appropriations for the BIG Program, up to
10 \$60,000,000 may be allotted to the repayment or conversion of
11 Eligible Loans made pursuant to the Department's Emergency Loan
12 Fund Program. An Eligible Loan may be repaid or converted
13 through a grant payment, subsidy, or reimbursement payment to
14 the recipient or, on behalf of the recipient, to the Qualified
15 Partner, or by any other lawful method.

16 (c) From appropriations for the BIG Program, the Department
17 shall provide financial assistance through grants, expense
18 reimbursements, or subsidies to Qualifying Businesses or a
19 Qualified Partner to cover expenses or losses incurred due to
20 the COVID-19 public health emergency. With a minimum of 50%
21 going to Qualified Businesses that enable critical support
22 services such as child care, day care, and early childhood
23 education, the BIG Program will reimburse costs or losses
24 incurred by Qualifying Businesses due to business interruption
25 caused by required closures, as authorized in federal guidance
26 regarding the Coronavirus Relief Fund. All spending related to

1 this program must be reimbursable by the Federal Coronavirus
2 Relief Fund in accordance with Section 5001 of the federal
3 CARES Act and any related federal guidance, or the provisions
4 of any other federal source supporting the program.

5 (d) As more fully described in subsection (c), funds will
6 be appropriated to the BIG Program for distribution to or on
7 behalf of Qualifying Businesses. Of the funds appropriated, a
8 minimum of 30% shall be allotted for Qualified Businesses with
9 ZIP codes located in the most disproportionately impacted areas
10 of Illinois, based on positive COVID-19 cases.

11 (e) The Department shall coordinate with the Department of
12 Human Services with respect to making grants, expense
13 reimbursements or subsidies to any child care or day care
14 provider providing services under Section 9A-11 of the Illinois
15 Public Aid Code to determine what resources the Department of
16 Human Services may be providing to a child care or day care
17 provider under Section 9A-11 of the Illinois Public Aid Code.

18 (f) The Department may establish by rule administrative
19 procedures for the grant program, including any application
20 procedures, grant agreements, certifications, payment
21 methodologies, and other accountability measures that may be
22 imposed upon participants in the program. The emergency
23 rulemaking process may be used to promulgate the initial rules
24 of the grant program.

25 (g) Definitions. As used in this Section:

26 (1) "COVID-19" means the novel coronavirus disease

1 deemed COVID-19 by the World Health Organization on
2 February 11, 2020.

3 (2) "Qualifying Business" means a business or
4 organization that is experiencing business interruption
5 due to the COVID-19 public health emergency and is eligible
6 for reimbursement as prescribed by Section 601(a) of the
7 Social Security Act and added by Section 5001 of the CARES
8 Act or other federal legislation addressing the COVID-19
9 crisis.

10 (3) "Eligible Loan" means a loan of up to \$50,000 that
11 was deemed eligible for funding under the Department's
12 Emergency Loan Fund Program and for which repayment will be
13 eligible for reimbursement from Coronavirus Relief Fund
14 monies pursuant to Section 5001 of the federal CARES Act
15 and any related federal guidance.

16 (4) "Emergency Loan Fund Program", also referred to as
17 the "COVID-19 Emergency Relief Program", is a program
18 executed by the Department by which the State Small
19 Business Credit Initiative fund is utilized to guarantee
20 loans released by a financial intermediary or Qualified
21 Partner.

22 (5) "Qualified Partner" means a financial institution
23 or nonprofit with which the Department has entered into an
24 agreement or contract to provide or incentivize assistance
25 to Qualifying Businesses.

26 (h) Powers of the Department. The Department has the power

1 to:

2 (1) provide grants, subsidies and expense
3 reimbursements to Qualified Businesses or, on behalf of
4 Qualified Businesses, to Qualified Partners from
5 appropriations to cover Qualified Businesses eligible
6 costs or losses incurred due to the COVID-19 public health
7 emergency, including losses caused by business
8 interruption or closure;

9 (2) enter into agreements, accept funds, issue grants,
10 and engage in cooperation with agencies of the federal
11 government, units of local government, financial
12 institutions, and nonprofit organizations to carry out the
13 purposes of this Program, and to use funds appropriated for
14 the BIG Program;

15 (3) prepare forms for application, notification,
16 contract, and other matters, and establish procedures,
17 rules, or regulations deemed necessary and appropriate to
18 carry out the provisions of this Section;

19 (4) provide staff, administration, and related support
20 required to manage the BIG Program and pay for the
21 staffing, administration, and related support;

22 (5) using data provided by the Illinois Department of
23 Public Health and other reputable sources, determine which
24 geographic regions in Illinois have been most
25 disproportionately impacted by the COVID-19 public health
26 emergency, considering factors of positive cases, positive

1 case rates, and economic impact; and

2 (6) determine which industries and businesses in
3 Illinois have been most disproportionately impacted by the
4 COVID-19 public health emergency and establish procedures
5 that prioritize greatly impacted industries and
6 businesses, as well as Qualified Businesses that did not
7 receive paycheck protection program assistance.

8 Section 75-10. The Illinois Administrative Procedure Act
9 is amended by adding Section 5-45.3 as follows:

10 (5 ILCS 100/5-45.3 new)

11 Sec. 5-45.3. Emergency rulemaking; Coronavirus Business
12 Interruption Grant Program (or BIG Program). To provide for the
13 expeditious and timely implementation of the Coronavirus
14 Business Interruption Grant Program (or BIG Program),
15 emergency rules implementing the Coronavirus Business
16 Interruption Grant Program (or BIG Program) may be adopted in
17 accordance with Section 5-45 by the Department of Commerce and
18 Economic Opportunity. The adoption of emergency rules
19 authorized by Section 5-45 and this Section is deemed to be
20 necessary for the public interest, safety, and welfare.

21 This Section is repealed on January 1, 2026.

22 ARTICLE 80. PANDEMIC RELATED STABILITY PAYMENTS

23 FOR HEALTH CARE PROVIDERS

1 Section 80-5. The Illinois Public Aid Code is amended by
2 adding Section 5-5.7a as follows:

3 (305 ILCS 5/5-5.7a new)

4 Sec. 5-5.7a. Pandemic related stability payments for
5 health care providers. Notwithstanding other provisions of
6 law, and in accordance with the Illinois Emergency Management
7 Agency, the Department of Healthcare and Family Services shall
8 develop a process to distribute pandemic related stability
9 payments, from federal sources dedicated for such purposes, to
10 health care providers that are providing care to recipients
11 under the Medical Assistance Program. For provider types
12 serving residents who are recipients of medical assistance
13 under this Code and are funded by other State agencies, the
14 Department will coordinate the distribution process of the
15 pandemic related stability payments. Federal sources dedicated
16 to pandemic related payments include, but are not limited to,
17 funds distributed to the State of Illinois from the Coronavirus
18 Relief Fund pursuant to the Coronavirus Aid, Relief, and
19 Economic Security Act ("CARES Act") and appropriated to the
20 Department for such purpose during Fiscal Years 2020 and 2021.

21 (1) Pandemic related stability payments for these
22 providers shall be separate and apart from any rate
23 methodology otherwise defined in this Code.

24 (2) Payments shall be exclusively for expenses

1 incurred by the providers related to the pandemic
2 associated with the 2019 Novel Coronavirus (COVID-19)
3 Public Health Emergency issued by the Secretary of the U.S.
4 Department of Health and Human Services (HHS) on January
5 31, 2020 and the national emergency issued by the President
6 of the United States on March 13, 2020 between March 1, and
7 December 30, 2020.

8 (3) All providers receiving pandemic related stability
9 payments shall attest in a format to be created by the
10 Department and be able to demonstrate that their expenses
11 are pandemic related, were not part of their annual budgets
12 established before March 1, 2020, and are directly
13 associated with health care needs.

14 (4) Pandemic related stability payments will be
15 distributed based on a schedule and framework to be
16 established by the Department with recognition of the
17 pandemic related acuity of the situation for each provider,
18 taking into account the factors including, but not limited
19 to, the following;

20 (A) the impact of the pandemic on patients served,
21 impact on staff, and shortages of the personal
22 protective equipment necessary for infection control
23 efforts for all providers;

24 (B) providers with high incidences of COVID-19
25 among staff, or patients, or both;

26 (C) pandemic related workforce challenges and

1 costs associated with temporary wage increased
2 associated with pandemic related hazard pay programs,
3 or costs associated with which providers do not have
4 enough staff to adequately provide care and protection
5 to the residents and other staff;

6 (D) providers with significant reductions in
7 utilization that result in corresponding reductions in
8 revenue as a result of the pandemic, including but not
9 limited to the cancellation or postponement of
10 elective procedures and visits; and

11 (E) pandemic related payments received directly by
12 the providers through other federal resources.

13 (5) Pandemic related stability payments will be
14 distributed to providers based on a methodology to be
15 administered by the Department with amounts determined by a
16 calculation of total federal pandemic related funds
17 appropriated by the Illinois General Assembly for this
18 purpose. Providers receiving the pandemic related
19 stability payments will attest to their increased costs,
20 declining revenues, and receipt of additional pandemic
21 related funds directly from the federal government.

22 (6) Of the payments provided for by this section, a
23 minimum of 30% shall be allotted for health care providers
24 that serve the ZIP codes located in the most
25 disproportionately impacted areas of Illinois, based on
26 positive COVID-19 cases based on data collected by the

1 Department of Public Health and provided to the Department
2 of Healthcare and Family Services.

3 ARTICLE 85. MEDICAL ASSISTANCE TO CERTAIN NONCITIZENS

4 Section 85-5. The Illinois Public Aid Code is amended by
5 changing Section 12-4.35 as follows:

6 (305 ILCS 5/12-4.35)

7 Sec. 12-4.35. Medical services for certain noncitizens.

8 (a) Notwithstanding Section 1-11 of this Code or Section
9 20(a) of the Children's Health Insurance Program Act, the
10 Department of Healthcare and Family Services may provide
11 medical services to noncitizens who have not yet attained 19
12 years of age and who are not eligible for medical assistance
13 under Article V of this Code or under the Children's Health
14 Insurance Program created by the Children's Health Insurance
15 Program Act due to their not meeting the otherwise applicable
16 provisions of Section 1-11 of this Code or Section 20(a) of the
17 Children's Health Insurance Program Act. The medical services
18 available, standards for eligibility, and other conditions of
19 participation under this Section shall be established by rule
20 by the Department; however, any such rule shall be at least as
21 restrictive as the rules for medical assistance under Article V
22 of this Code or the Children's Health Insurance Program created
23 by the Children's Health Insurance Program Act.

1 (a-5) Notwithstanding Section 1-11 of this Code, the
2 Department of Healthcare and Family Services may provide
3 medical assistance in accordance with Article V of this Code to
4 noncitizens over the age of 65 years of age who are not
5 eligible for medical assistance under Article V of this Code
6 due to their not meeting the otherwise applicable provisions of
7 Section 1-11 of this Code, whose income is at or below 100% of
8 the federal poverty level after deducting the costs of medical
9 or other remedial care, and who would otherwise meet the
10 eligibility requirements in Section 5-2 of this Code. The
11 medical services available, standards for eligibility, and
12 other conditions of participation under this Section shall be
13 established by rule by the Department; however, any such rule
14 shall be at least as restrictive as the rules for medical
15 assistance under Article V of this Code.

16 (b) The Department is authorized to take any action,
17 including without limitation cessation or limitation of
18 enrollment, reduction of available medical services, and
19 changing standards for eligibility, that is deemed necessary by
20 the Department during a State fiscal year to assure that
21 payments under this Section do not exceed available funds.

22 (c) Continued enrollment of individuals into the program
23 created under subsection (a) of this Section in any fiscal year
24 is contingent upon continued enrollment of individuals into the
25 Children's Health Insurance Program during that fiscal year.

26 (d) (Blank).

1 (Source: P.A. 94-48, eff. 7-1-05; 95-331, eff. 8-21-07.)

2 ARTICLE 90. LEGISLATIVE BUDGET OVERSIGHT COMMISSION

3 Section 90-5. The General Assembly Operations Act is
4 amended by adding Section 20 as follows:

5 (25 ILCS 10/20 new)

6 Sec. 20. Legislative Budget Oversight Commission.

7 (a) The General Assembly hereby finds and declares that the
8 State is confronted with an unprecedented fiscal crisis. In
9 light of this crisis, and the challenges it presents for the
10 budgeting process, the General Assembly hereby establishes the
11 Legislative Budget Oversight Commission. The purpose of the
12 Commission is: to monitor budget management actions taken by
13 the Office of the Governor or Governor's Office of Management
14 and Budget; and to oversee the distribution and expenditure of
15 federal financial relief for State and local governments
16 related to the COVID-19 pandemic.

17 (b) At the request of the Commission, units of local
18 governments shall report to the Commission on the status and
19 distribution of federal CARES money and any other federal
20 financial relief related to the COVID-19 pandemic.

21 (c) In anticipation of constantly changing and
22 unpredictable economic circumstances, the Commission will
23 provide a means for the Governor's Office and the General

1 Assembly to maintain open communication about necessary budget
2 management actions during these unprecedented times. Beginning
3 August 15, 2020, the Governor's Office of Management and Budget
4 shall submit a monthly written report to the Commission
5 reporting any budget management actions taken by the Office of
6 the Governor, Governor's Office of Management and Budget, or
7 any State agency. On a quarterly basis, the Governor or his or
8 her designee shall give a report to the Commission. The report
9 shall be given either in person or by telephonic or
10 videoconferencing means. The report shall include:

11 (1) any budget management actions taken by the Office
12 of the Governor, Governor's Office of Management and
13 Budget, or any agency or board under the Office of the
14 Governor in the prior quarter;

15 (2) year-to-date revenues as compared to anticipated
16 revenues; and

17 (3) year-to-date expenditures as compared to the
18 Fiscal Year 2021 budget as enacted.

19 (d) The Legislative Budget Oversight Commission shall
20 consist of the following members:

21 (1) 7 members of the House of Representatives appointed
22 by the Speaker of the House of Representatives;

23 (2) 7 members of the Senate appointed by the Senate
24 President;

25 (3) 4 members of the House of Representatives appointed
26 by the Minority Leader of the House of Representatives; and

1 "Antipoverty program" means a program with the primary goal
2 of lifting individuals out of poverty and improving economic
3 opportunities for individuals that operates, in whole or in
4 part, utilizing federal or State money.

5 "Asset poverty" means the inability of an individual to
6 access wealth resources sufficient to provide for basic needs
7 for a period of 3 months.

8 "Child" means an individual who is under 18 years of age.

9 "Commission" means the Commission on Poverty Elimination
10 and Economic Security established under subsection (a) of
11 Section 501.

12 "State poverty measure" means a uniform method for
13 measuring poverty in this State that considers indicators and
14 measures, other than traditional income-based measures of
15 poverty, that provide a detailed picture of low-income and
16 poverty populations and meaningfully account for other factors
17 contributing to poverty and may include:

18 (1) access to health care, housing, proper nutrition,
19 and quality education;

20 (2) the number of individuals kept out of poverty by
21 government supports;

22 (3) the number of individuals who are impoverished due
23 to medical expenses, child-care expenses, or work
24 expenses;

25 (4) the rates of food insecurity;

26 (5) the number of individuals in asset poverty;

- 1 (6) the number of disconnected youth;
- 2 (7) the teen birth rate;
- 3 (8) the participation rate in federal and State
- 4 antipoverty programs for all eligible populations;
- 5 (9) the number of individuals who do not use a bank or
- 6 similar financial institution;
- 7 (10) regional differences in costs of living;
- 8 (11) income necessary to achieve economic security and
- 9 a livable standard of living in different regions of this
- 10 State;
- 11 (12) the impact of rising income inequality;
- 12 (13) the impact of the digital divide; and
- 13 (14) the impact of trauma on intergenerational
- 14 poverty.

15 "Cycle of poverty" means the set of factors or events by
16 which the long-term poverty of an individual is likely to
17 continue and be experienced by each child of the individual
18 when the child becomes an adult unless there is outside
19 intervention.

20 "Deep poverty" means an economic condition where an
21 individual or family has a total annual income that is less
22 than 50% of the federal poverty level for the individual or
23 family as provided in the annual report of the United States
24 Census Bureau on Income, Poverty and Health Insurance Coverage
25 in the United States.

26 "Department" means the Department of Human Services.

1 "Deprivation" means a lack of adequate nutrition, health
2 care, housing, or other resources to provide for basic needs.

3 "Digital divide" means the gap between individuals,
4 households, businesses, and geographic areas at different
5 socioeconomic levels related to access to information and
6 communication technologies, including the imbalance in
7 physical access to technology and the resources, education, and
8 skills needed to effectively use computer technology and the
9 Internet for a wide variety of activities.

10 "Disconnected youth" means individuals who are 16 years of
11 age to 25 years of age who are unemployed and not enrolled in
12 school.

13 "Disparate impact" means the historic and ongoing impacts
14 of the pattern and practice of discrimination in employment,
15 education, housing, banking, and other aspects of life in the
16 economy, society, or culture that have an adverse impact on
17 minorities, women, or other protected groups, regardless of
18 whether those practices are motivated by discriminatory
19 intent.

20 "Economic insecurity" means the inability to cope with
21 routine adverse or costly life events and recover from the
22 costly consequences of those events and the lack of economic
23 means to maintain an adequate standard of living.

24 "Economic security" means having access to the economic
25 means and support necessary to effectively cope with adverse or
26 costly life events and recover from the consequences of such

1 events while maintaining an adequate standard of living.

2 "Intergenerational poverty" means poverty in which 2 or
3 more successive generations of a family continue in the cycle
4 of poverty and government dependence. The term does not include
5 situational poverty.

6 "Outcome" means a change in the economic status, economic
7 instability, or economic security of an individual, household,
8 or other population that is attributable to a planned
9 intervention, benefit, service, or series of interventions,
10 benefits, and services, regardless of whether the
11 intervention, benefit, or service was intended to change the
12 economic status, economic stability, or economic security.

13 "Poverty" means an economic condition in which an
14 individual or family has a total annual income that is less
15 than the federal poverty level for the individual or family, as
16 provided in the report of the United States Census Bureau on
17 Income, Poverty and Health Insurance Coverage in the United
18 States.

19 "Regional cost of living" means a measure of the costs of
20 maintaining an adequate standard of living in differing
21 regional, geographic, urban, or rural regions of this State.

22 "Situational poverty" means temporary poverty that meets
23 all of the following:

24 (1) Is generally traceable to a specific incident or
25 time period within the lifetime of an individual.

26 (2) Is not continued to the next generation.

1 "Strategic plan" means the plan provided for under Section
2 502.

3 "System" means the Intergenerational Poverty Tracking
4 System established under subsection (a) of Section 301.

5 "Two-generation approach" means an approach to breaking
6 the cycle of intergenerational poverty by improving family
7 economic security through programs that create opportunities
8 for and address the needs of parents and children together.

9 "Workgroup" means the Interagency Workgroup on Poverty and
10 Economic Insecurity established under Section 302.

11 Section 95-301. Intergenerational poverty tracking system.

12 (a) Establishment. Subject to appropriations, the
13 Department shall establish and maintain a data system to track
14 intergenerational poverty.

15 (b) System requirements. The system shall have the ability
16 to do all of the following:

17 (1) Identify groups that have a high risk of
18 experiencing intergenerational poverty.

19 (2) Identify incidents, patterns, and trends that
20 explain or contribute to intergenerational poverty.

21 (3) Gather and track available local, State, and
22 national data on all of the following:

23 (i) Official poverty rates.

24 (ii) Child poverty rates.

25 (iii) Years spent by an individual in childhood

1 poverty.

2 (iv) Years spent by an individual in adult poverty.

3 (v) Related poverty information.

4 (c) Duties of the Department. The Department shall do all
5 of the following:

6 (1) Use available data in the system, including public
7 assistance data, census data, and other data made available
8 to the Department, to track intergenerational poverty.

9 (2) Develop and implement methods to integrate,
10 compare, analyze, and validate the data for the purposes
11 described under subsection (b).

12 (3) Protect the privacy of an individual living in
13 poverty by using and distributing data within the system in
14 compliance with federal and State laws.

15 (4) Include, in the report required under Section 304,
16 a summary of the data, findings, and potential additional
17 uses of the system.

18 Section 95-302. Interagency Workgroup on Poverty and
19 Economic Insecurity.

20 (a) Establishment. The Interagency Workgroup on Poverty
21 and Economic Insecurity is established.

22 (b) Membership. The workgroup shall be comprised of the
23 following members:

24 (1) The Secretary of Human Services, or a designee who
25 is a Deputy Secretary or the equivalent within the

1 Department of Human Services, who shall serve as chair.

2 (2) The Director of Labor, or a designee who is a
3 Deputy Director or the equivalent within the Department of
4 Labor.

5 (3) The State Superintendent of Education, or his or
6 her designee.

7 (4) The Director of Public Health, or a designee who is
8 an Assistant Director or the equivalent within the
9 Department of Public Health.

10 (5) The Director of Commerce and Economic Opportunity,
11 or a designee who is an Assistant Director or the
12 equivalent within the Department of Commerce and Economic
13 Opportunity.

14 (6) The Director of Aging, or a designee who shall be a
15 Deputy Director or the equivalent within the Department on
16 Aging.

17 (7) The Director of Corrections, or a designee who
18 shall be a Deputy Chief or the equivalent within the
19 Department of Corrections.

20 (8) The Director of Agriculture, or designee who shall
21 be an Assistant Director or the equivalent within the
22 Department of Agriculture.

23 (9) The Director of the Governor's Office of Management
24 and Budget, or his or her designee.

25 (c) Meetings. The workgroup shall meet no less than 4 times
26 a year.

1 Section 95-303. Powers and duties. The workgroup shall have
2 the following powers and duties:

3 (1) To collaborate in sharing and analyzing
4 information and data for all of the following purposes:

5 (i) Understanding the root causes of poverty and
6 economic insecurity, including contributing social,
7 economic, and cultural factors.

8 (ii) Understanding and addressing
9 intergenerational poverty by:

10 (A) Identifying children who are at risk of
11 continuing in the cycle of poverty absent
12 intervention.

13 (B) Identifying and developing effective and
14 efficient plans, programs, and recommendations to
15 help at-risk children in this State escape the
16 cycle of poverty.

17 (C) Implementing data-driven policies and
18 programs, to the extent authorized by law,
19 addressing poverty, public assistance, education,
20 economic development, criminal justice, and other
21 areas as needed to measurably reduce the incidence
22 of children in this State who remain in poverty as
23 they become adults.

24 (D) Establishing and facilitating improved
25 cooperation, data sharing, and policy coordination

1 among all persons, from State agencies to case
2 workers, in rescuing children from
3 intergenerational poverty.

4 (E) Studying and measuring the effect of
5 intergenerational poverty on the ability of
6 parents and children to achieve economic
7 stability, including the effect on educational
8 attainment, rates of incarceration, lifetime
9 earnings, access to healthcare, and access to
10 housing.

11 (F) Studying, evaluating, and reporting on the
12 status and effectiveness of policies, procedures,
13 and programs that provide services to children in
14 this State affected by intergenerational poverty.

15 (G) Studying and evaluating the policies,
16 procedures, and programs implemented by other
17 states and nongovernmental entities that address
18 the needs of children affected by
19 intergenerational poverty.

20 (H) Identifying State policies, procedures,
21 and programs or federal requirements that are
22 impeding efforts to help children in this State
23 affected by intergenerational poverty escape the
24 cycle of poverty.

25 (I) Developing and implementing programs and
26 policies that use the two-generation approach.

1 (iii) Studying and measuring the effect that
2 poverty and economic insecurity have on all of the
3 following:

4 (A) Worker productivity and economic output.

5 (B) The health and welfare of children,
6 including access to health care, housing, proper
7 nutrition, and quality education.

8 (iv) Identifying State programs, including those
9 related to economic development, job creation, job
10 training, the environment, disaster relief, hazard
11 mitigation, extreme weather, and climate change, in
12 need of reform to better target resources to
13 low-income, minority, rural, urban, and other
14 populations or geographic areas suffering from
15 economic insecurity and disparate rates of poverty.

16 (v) Measuring the fiscal impact on the State from
17 successfully transitioning individuals and families
18 from poverty to long-term economic stability. Fiscal
19 impact measurements may include all of the following:

20 (A) Reductions in long-term costs of social
21 safety net programs.

22 (B) Reductions in long-term health care costs
23 by improving the health of households formerly
24 facing economic insecurity or poverty.

25 (C) Increases in State and local revenues
26 attributable to new taxpaying individuals as a

1 result of increased employment and disposable
2 income.

3 (D) Reductions in enrollment and costs in
4 need-based benefits and services programs.

5 (E) Improvements to the overall economy of
6 this State and reduced financial pressures on the
7 State and local governments.

8 (2) To establish an ongoing system of data sharing,
9 policy coordination and communication among and within
10 State agencies, local agencies, and other organizations
11 related to programs aimed at improving economic security
12 and eliminating poverty.

13 (3) To identify knowledge gaps, research needs, and
14 policy and program deficiencies associated with economic
15 insecurity and poverty.

16 (4) To assist the Commission in the development of the
17 strategic plan, including sharing data and information
18 identified under paragraphs (1) and (3) and analyses of
19 that data and information.

20 (5) To implement the strategic plan adopted by the
21 Commission, including all of the following:

22 (i) Coordinating implementation of the strategic
23 plan.

24 (ii) Advising and assisting relevant agencies in
25 the implementation of the strategic plan.

26 (iii) Advising relevant agencies on specific

1 programmatic and policy matters related to the
2 strategic plan.

3 (iv) Providing relevant subject matter expertise
4 to each agency for purposes of implementing the
5 strategic plan.

6 (v) Identifying and addressing issues that may
7 influence the future of the strategic plan.

8 Section 95-304. Report.

9 (a) Report. No later than September 1 of each year, the
10 workgroup shall issue a report that includes the following:

11 (1) A summary of actions taken and outcomes obtained by
12 the workgroup in fulfilling its duties under Section 303.

13 (2) Progress made on reducing poverty and economic
14 insecurity in this State, including policies or procedures
15 implemented to reduce or eliminate the cycle of poverty and
16 intergenerational poverty as a result of the data collected
17 by the workgroup.

18 (3) Relevant data assessing the scope and depth of
19 intergenerational poverty in this State.

20 (4) A 20-year history of poverty rates in this State
21 with focus on any reduction or increase in the rates during
22 the previous 10 years and since the inception of the
23 workgroup.

24 (5) Any recommendations for legislative or regulatory
25 action to adopt or repeal laws, policies, or procedures to

1 further the goal of eliminating poverty and economic
2 insecurity in this State.

3 (b) Distribution. The workgroup shall distribute the
4 report created under subsection (a) as follows:

5 (1) To the Governor.

6 (2) To each member of the General Assembly.

7 (3) By prominently posting the report on each State
8 Department's and agency's publicly accessible Internet
9 website.

10 Section 95-501. The Commission on Poverty Elimination and
11 Economic Security.

12 (a) Establishment. The Commission on Poverty Elimination
13 and Economic Security is established.

14 (b) Purpose. The purpose of the Commission is to:

15 (1) Inform the public policy making process by:

16 (i) Improving policymakers' understanding of the
17 root causes of poverty and economic insecurity,
18 including contributing social, economic, and cultural
19 factors and the reasons that poverty and economic
20 insecurity persist in this State.

21 (ii) Expanding policymakers' understanding of
22 poverty by distinguishing a standard that measures a
23 level of freedom from deprivation from a standard that
24 measures economic security provided by a living wage
25 and access to a livable standard of living.

1 (iii) Educating policymakers on the impact poverty
2 has on other measures of economic stability and
3 economic outcomes, including educational attainment,
4 rates of incarceration, lifetime earnings, access to
5 health care, health care outcomes, and access to
6 housing.

7 (2) Support governmental efforts to ensure that
8 residents of this State have equal opportunity to achieve
9 economic security.

10 (3) Reduce and ultimately eliminate poverty in this
11 State by making policy and other recommendations to the
12 legislative, executive, and judicial branches of this
13 State.

14 (c) Membership. The Commission shall consist of the
15 following members:

16 (1) Four members of the General Assembly, one each
17 appointed by the President of the Senate, the Minority
18 Leader of the Senate, the Speaker of the House of
19 Representatives, and the Minority Leader of the House of
20 Representative.

21 (2) A member of the judiciary or a designee who shall
22 be appointed by the Chief Justice of the Illinois Supreme
23 Court.

24 (3) Twenty members of the public appointed under
25 subsection (d) representing stakeholders as follows:

26 (i) Two representatives, one of whom shall

1 represent an organization that focuses on rural
2 poverty and one of whom shall represent an organization
3 that focuses on urban and suburban poverty.

4 (ii) Two individuals who have experienced deep
5 poverty.

6 (iii) One representative of an organization that
7 advocates for health care access, affordability, and
8 availability.

9 (iv) One representative of an organization that
10 advocated for individuals with mental illness.

11 (v) One representative of an organization that
12 advocates for children and youth.

13 (vi) One representative of an organization that
14 advocates for equity and equality in education.

15 (vii) One representative of an organization that
16 advocates for individuals who are homeless.

17 (viii) One representative of a Statewide
18 antihunger organization.

19 (ix) One representative of an organization that
20 advocates for military veterans.

21 (x) One representative of an organization that
22 advocates for individuals with disabilities.

23 (xi) One representative of an organization that
24 advocates for immigrants.

25 (xii) One representative of a Statewide
26 faith-based organization that provides direct social

1 services in this State.

2 (xiii) One representative of an organization that
3 advocates for economic security for women.

4 (xiv) One representative of an organization that
5 advocates for older adults.

6 (xv) One representative of a labor organization
7 that represents primarily low-wage and middle-wage
8 earners.

9 (xvi) One representative of school districts in
10 this State.

11 (xvii) One representative of county governments in
12 this State.

13 (xviii) One representative of municipal
14 corporation governments in this State.

15 (4) The members of the workgroup shall serve as
16 nonvoting ex officio members of the Commission.

17 (d) Appointment. The following shall apply:

18 (1) The public members of the Commission under
19 paragraph (3) of subsection (c) shall be appointed as
20 follows:

21 (i) Four shall be appointed by the Governor.

22 (ii) Four shall be appointed by the President of
23 the Senate.

24 (iii) Four shall be appointed by the Minority
25 Leader of the Senate.

26 (iv) Four shall be appointed by the Speaker of the

1 House of Representatives.

2 (v) Four shall be appointed by the Minority Leader
3 of the House of Representatives.

4 (2) It shall be determined by lot which appointing
5 authority appoints which public members to the Commission.

6 (3) The appointed members shall reflect the racial,
7 gender, and geographic diversity of this State and shall
8 include representation from regions of this State
9 experiencing economic insecurity and the highest rates of
10 deep poverty.

11 (4) Public members of the Commission shall be selected
12 for service on the Commission within 45 days after the
13 effective date of this Act.

14 (e) Qualifications. Each member of the Commission must have
15 been a resident of this State for a period of at least one year
16 immediately preceding appointment and must continue residence
17 in this State during the member's tenure of service on the
18 Commission.

19 (f) Organizational meeting. The organizational meeting of
20 the Commission shall take place after all members are appointed
21 but no later than 60 days after the effective date of this Act.

22 (g) Compensation. Members shall serve without
23 compensation, but public members may be reimbursed for
24 reasonable and necessary travel expenses connected to
25 Commission business.

26 (h) Commission chairperson. The representatives of the

1 antipoverty organizations appointed under subparagraph (i) of
2 paragraph (3) of subsection (c) shall serve as cochairs of the
3 Commission.

4 (i) Committees. The Commission may establish subcommittees
5 to address specific issues or populations and may collaborate
6 with individuals with relevant expertise who are not members of
7 the Commission to assist the subcommittee in carrying out its
8 duties.

9 (j) Meetings. The full Commission shall meet at least once
10 annually.

11 (k) Quorum. A majority plus one of the voting members shall
12 constitute a quorum.

13 (l) Voting. All actions of the Commission and any
14 subcommittees established by the Commission shall be approved
15 by a majority vote of the Commission or subcommittee as
16 applicable.

17 (m) Open meetings. The meetings of the Commission shall be
18 conducted in accordance with the provisions of Section 2 of the
19 Open Meetings Act.

20 (n) Administrative support. The Department of Human
21 Services shall provide staff and administrative support to
22 assist the Commission in carrying out its duties.

23 Section 95-502. Strategic plan to address poverty and
24 economic insecurity.

25 (a) Plan required. No later than November 30, 2021, the

1 Commission shall develop and adopt a strategic plan to address
2 poverty and economic insecurity in this State.

3 (b) Goals. The goals of the strategic plan shall be to:

4 (1) Ensure that State programs and services targeting
5 poverty and economic insecurity reflect the goal of helping
6 individuals and families rise above poverty and achieve
7 long-term economic stability rather than simply providing
8 relief from deprivation.

9 (2) Eliminate disparate rates of poverty, deep
10 poverty, child poverty, and intergenerational poverty
11 based on race, ethnicity, gender, age, sexual orientation
12 or identity, English language proficiency, ability, and
13 geographic location in a rural, urban, or suburban area.

14 (3) Reduce deep poverty in this State by 50% by 2026.

15 (4) Eliminate child poverty in this State by 2031.

16 (5) Eliminate all poverty in this State by 2036.

17 (c) Plan development. In developing the strategic plan, the
18 Commission shall:

19 (1) Collaborate with the workgroup, including sharing
20 data and information identified under paragraphs (1) and
21 (3) of subsection (a) of Section 303 and analyses of that
22 data and information.

23 (2) Review each program and service provided by the
24 State that targets poverty and economic insecurity for
25 purposes of:

26 (i) determining which programs and services are

1 the most effective and of the highest importance in
2 reducing poverty and economic insecurity in this
3 State; and

4 (ii) providing an analysis of unmet needs, if any,
5 among individuals, children, and families in deep
6 poverty and intergenerational poverty for each program
7 and service identified under subparagraph (i).

8 (3) Study the feasibility of using public or private
9 partnerships and social impact bonds, to improve
10 innovation and cost-effectiveness in the development of
11 programs and delivery of services that advance the goals of
12 the strategic plan.

13 (4) Hold at least 6 public hearings in different
14 geographic regions of this State, including areas that have
15 disparate rates of poverty and that have historically
16 experienced economic insecurity, to collect information,
17 take testimony, and solicit input and feedback from
18 interested parties, including members of the public who
19 have personal experiences with State programs and services
20 targeting economic insecurity, poverty, deep poverty,
21 child poverty, and intergenerational poverty and make the
22 information publicly available.

23 (5) To request and receive from a State agency or local
24 governmental agency information relating to poverty in
25 this State, including all of the following:

26 (i) Reports.

1 (ii) Audits.

2 (iii) Data.

3 (iv) Projections.

4 (v) Statistics.

5 (d) Subject areas. The strategic plan shall address all of
6 the following:

7 (1) Access to safe and affordable housing.

8 (2) Access to adequate food and nutrition.

9 (3) Access to affordable and quality health care.

10 (4) Equal access to quality education and training.

11 (5) Equal access to affordable, quality post-secondary
12 education options.

13 (6) Dependable and affordable transportation.

14 (7) Access to quality and affordable child care.

15 (8) Opportunities to engage in meaningful and
16 sustainable work that pays a living wage and barriers to
17 those opportunities experienced by low-income individuals
18 in poverty.

19 (9) Equal access to justice through a fair system of
20 criminal justice that does not, in effect, criminalize
21 poverty.

22 (10) The availability of adequate income supports.

23 (11) Retirement security.

24 (e) Plan content. The strategic plan shall, at a minimum,
25 contain policy and fiscal recommendations relating to all of
26 the following:

1 (1) Developing fact-based measures to evaluate the
2 long-term effectiveness of existing and proposed programs
3 and services targeting poverty and economic insecurity.

4 (2) Increasing enrollment in programs and services
5 targeting poverty and economic insecurity by reducing the
6 complexity and difficulty of enrollment in order to
7 maximize program effectiveness and increase positive
8 outcomes.

9 (3) Increasing the reach of programs and services
10 targeting poverty and economic insecurity by ensuring that
11 State agencies have adequate resources to maximize the
12 public awareness of the programs and services, especially
13 in historically disenfranchised communities.

14 (4) Reducing the negative impacts of asset limits for
15 eligibility on the effectiveness of State programs
16 targeting poverty and economic insecurity by ensuring that
17 eligibility limits do not:

18 (i) create gaps in necessary service and benefit
19 delivery or restrict access to benefits as individuals
20 and families attempt to transition off assistance
21 programs; or

22 (ii) prevent beneficiaries from improving
23 long-term outcomes and achieving long-term economic
24 independence from the program.

25 (5) Improving the ability of community-based
26 organizations to participate in the development and

1 implementation of State programs designed to address
2 economic insecurity and poverty.

3 (6) Improving the ability of individuals living in
4 poverty, low-income individuals, and unemployed
5 individuals to access critical job training and skills
6 upgrade programs and find quality jobs that help children
7 and families become economically secure and rise above
8 poverty.

9 (7) Improving communication and collaboration between
10 State agencies and local governments on programs targeting
11 poverty and economic insecurity.

12 (8) Creating efficiencies in the administration and
13 coordination of programs and services targeting poverty
14 and economic insecurity.

15 (9) Connecting low-income children, disconnected
16 youth, and families of those children and youth to
17 education, job training, and jobs in the communities in
18 which those children and youth live.

19 (10) Ensuring that the State's services and benefits
20 programs, emergency programs, discretionary economic
21 programs, and other policies are sufficiently funded to
22 enable the State to mount effective responses to economic
23 downturns and increases in economic insecurity and poverty
24 rates.

25 (11) Creating one or more State poverty measures.

26 (12) Developing and implementing programs and policies

1 that use the two-generation approach.

2 (13) Using public or private partnerships and social
3 impact bonds to improve innovation and cost-effectiveness
4 in the development of programs and delivery of services
5 that advance the goals of the strategic plan.

6 (14) Identifying best practices for collecting data
7 relevant to all of the following:

8 (i) Reducing economic insecurity and poverty.

9 (ii) Reducing the racial, ethnic, age, gender,
10 sexual orientation, and sexual identity-based
11 disparities in the rates of economic insecurity and
12 poverty.

13 (iii) Adequately measuring the effectiveness,
14 efficiency, and impact of programs on the outcomes for
15 individuals, families, and communities who receive
16 benefits and services.

17 (iv) Streamlining enrollment and eligibility for
18 programs.

19 (v) Improving long-term outcomes for individuals
20 who are enrolled in service and benefit programs.

21 (vi) Reducing reliance on public programs.

22 (vii) Improving connections to work.

23 (viii) Improving economic security.

24 (ix) Improving retirement security.

25 (x) Improving the State's understanding of the
26 impact of extreme weather and natural disasters on

1 economically vulnerable communities and improving
2 those communities' resilience to and recovery from
3 extreme weather and natural disasters.

4 (xi) Improving access to living-wage employment.

5 (xii) Improving access to employment-based
6 benefits.

7 (f) Other information. In addition to the plan content
8 required under subsection (e), the strategic plan shall contain
9 all of the following:

10 (1) A suggested timeline for the stages of
11 implementation of the recommendations in the plan.

12 (2) Short-term, intermediate-term, and long-term
13 benchmarks to measure the State's progress toward meeting
14 the goals of the strategic plan.

15 (3) A summary of the review and analysis conducted by
16 the Commission under paragraph (1) of subsection (c).

17 (g) Impact of recommendations. For each recommendation in
18 the plan, the Commission shall identify in measurable terms the
19 actual or potential impact the recommendation will have on
20 poverty and economic insecurity in this State.

21 Section 95-503. Commission reports.

22 (a) Interim report. No later than June 30, 2021, the
23 Commission shall issue an interim report on the Commission's
24 activities to the Governor and the General Assembly.

25 (b) Report on strategic plan. Upon the Commission's

1 adoption of the strategic plan, but no later than November 30,
2 2021, the Commission shall issue a report containing a summary
3 of the Commission's activities and the contents of the
4 strategic plan. The Commission shall submit the report to the
5 Governor and each member of the General Assembly.

6 (c) Annual reports. Beginning November 30, 2022, and each
7 year thereafter, the Commission shall issue a report on the
8 status of the implementation of the Commission's strategic
9 plan. The report may contain any other recommendations of the
10 Commission to address poverty and economic insecurity in this
11 State.

12 Section 95-504. Duties of the Director of the Governor's
13 Office of Management and Budget. The Director of the Governor's
14 Office of Management and Budget shall include in the materials
15 submitted to the General Assembly outlining the Governor's
16 proposed annual budget a description of any budget proposals or
17 other activities, ongoing projects, and plans of the executive
18 branch designed to meet the goals and objectives of the
19 strategic plan. The information shall include the following:

20 (1) An accounting of the savings to the State from any
21 increased efficiencies in the delivery of services.

22 (2) Any savings realized from reducing the number of
23 individuals living in poverty and reducing the demand for
24 need-based services and benefits.

25 (3) A projection of any increase in revenue collections

1 due to any increase in the number of individuals who become
2 employed and pay taxes into the State treasury.

3 (4) Any other information related to the proposed
4 annual budget that the Director of the Governor's Office of
5 Management and Budget believes furthers the goals and
6 objectives of the strategic plan.

7 ARTICLE 99. MISCELLANEOUS PROVISIONS

8 Section 99-95. No acceleration or delay. Where this Act
9 makes changes in a statute that is represented in this Act by
10 text that is not yet or no longer in effect (for example, a
11 Section represented by multiple versions), the use of that text
12 does not accelerate or delay the taking effect of (i) the
13 changes made by this Act or (ii) provisions derived from any
14 other Public Act.

15 Section 99-99. Effective date. This Act takes effect upon
16 becoming law.