



Sen. Don Harmon

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1 AMENDMENT TO HOUSE BILL 357

2 AMENDMENT NO. _____. Amend House Bill 357 by replacing
3 everything after the enacting clause with the following:

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:

1 (5 ILCS 100/5-45.1 new)

2 Sec. 5-45.1. Emergency rulemaking; Local Coronavirus
3 Urgent Remediation Emergency (or Local CURE) Support Program.
4 To provide for the expeditious and timely implementation of the
5 Local Coronavirus Urgent Remediation Emergency (or Local CURE)
6 Support Program, emergency rules implementing the Local
7 Coronavirus Urgent Remediation Emergency (or Local CURE)
8 Support Program may be adopted in accordance with Section 5-45
9 by the Department of Commerce and Economic Opportunity. The
10 adoption of emergency rules authorized by Section 5-45 and this
11 Section is deemed to be necessary for the public interest,
12 safety, and welfare.

13 This Section is repealed on January 1, 2026.

14 (5 ILCS 100/5-45.2 new)

15 Sec. 5-45.2. Emergency rulemaking; Grants to local tourism
16 and convention bureaus. To provide for the expeditious and
17 timely implementation of the changes made to Section 605-705 of
18 the Department of Commerce and Economic Opportunity Law of the
19 Civil Administrative Code of Illinois by this amendatory Act of
20 the 101st General Assembly, emergency rules implementing the
21 changes made to Section 605-705 of the Department of Commerce
22 and Economic Opportunity Law of the Civil Administrative Code
23 of Illinois by this amendatory Act of the 101st General
24 Assembly may be adopted in accordance with Section 5-45 by the
25 Department of Commerce and Economic Opportunity. The adoption

1 of emergency rules authorized by Section 5-45 and this Section
2 is deemed to be necessary for the public interest, safety, and
3 welfare.

4 This Section is repealed on January 1, 2026.

5 Section 3-10. The Department of Commerce and Economic
6 Opportunity Law of the Civil Administrative Code of Illinois is
7 amended by changing Sections 605-705 and 605-707 and by adding
8 Section 605-1045 as follows:

9 (20 ILCS 605/605-705) (was 20 ILCS 605/46.6a)

10 Sec. 605-705. Grants to local tourism and convention
11 bureaus.

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

1 receive funds for the first time must be local tourism and
2 convention bureaus that are (i) either units of local
3 government or incorporated as not-for-profit organizations;
4 (ii) in legal existence for a minimum of 2 years before the
5 request for certification; (iii) operating with a paid,
6 full-time staff whose sole purpose is to promote tourism in the
7 designated service area; and (iv) affiliated with multiple
8 municipalities or counties that support the bureau with local
9 hotel-motel taxes. Each bureau receiving funds under this Act
10 will be certified by the Department as the designated recipient
11 to serve an area of the State. Notwithstanding the criteria set
12 forth in this subsection (a), or any rule adopted under this
13 subsection (a), the Director of the Department may provide for
14 the award of grant funds to one or more entities if in the
15 Department's judgment that action is necessary in order to
16 prevent a loss of funding critical to promoting tourism in a
17 designated geographic area of the State.

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

1 in accordance with a formula based upon the population served.
2 Of the amounts appropriated annually to the Department for
3 expenditure under this Section beginning July 1, 2011, 18% of
4 such moneys shall be used for grants to convention and tourism
5 bureaus in cities with a population greater than 500,000. Of
6 the amounts appropriated annually to the Department for
7 expenditure under this Section beginning July 1, 2011, 82% of
8 such moneys shall be used for grants to convention bureaus in
9 the remainder of the State, in accordance with a formula based
10 upon the population served. The Department may reserve up to 3%
11 of total local tourism funds available for costs of
12 administering the program to conduct audits of grants, to
13 provide incentive funds to those bureaus that will conduct
14 promotional activities designed to further the Department's
15 statewide advertising campaign, to fund special statewide
16 promotional activities, and to fund promotional activities
17 that support an increased use of the State's parks or historic
18 sites. The Department shall require that any convention and
19 tourism bureau receiving a grant under this Section that
20 requires matching funds shall provide matching funds equal to
21 no less than 50% of the grant amount except that in Fiscal Year
22 2021, the Department shall require that any convention and
23 tourism bureau receiving a grant under this Section that
24 requires matching funds shall provide matching funds equal to
25 no less than 25% of the grant amount. During fiscal year 2013,
26 the Department shall reserve \$2,000,000 of the available local

1 tourism funds for appropriation to the Historic Preservation
2 Agency for the operation of the Abraham Lincoln Presidential
3 Library and Museum and State historic sites.

4 To provide for the expeditious and timely implementation of
5 the changes made by this amendatory Act of the 101st General
6 Assembly, emergency rules to implement the changes made by this
7 amendatory Act of the 101st General Assembly may be adopted by
8 the Department subject to the provisions of Section 5-45 of the
9 Illinois Administrative Procedure Act.

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

11 (20 ILCS 605/605-707) (was 20 ILCS 605/46.6d)

12 Sec. 605-707. International Tourism Program.

13 (a) The Department of Commerce and Economic Opportunity
14 must establish a program for international tourism. The
15 Department shall develop and implement the program on January
16 1, 2000 by rule. As part of the program, the Department may
17 work in cooperation with local convention and tourism bureaus
18 in Illinois in the coordination of international tourism
19 efforts at the State and local level. The Department may (i)
20 work in cooperation with local convention and tourism bureaus
21 for efficient use of their international tourism marketing
22 resources, (ii) promote Illinois in international meetings and
23 tourism markets, (iii) work with convention and tourism bureaus
24 throughout the State to increase the number of international
25 tourists to Illinois, (iv) provide training, research,

1 technical support, and grants to certified convention and
2 tourism bureaus, (v) provide staff, administration, and
3 related support required to manage the programs under this
4 Section, and (vi) provide grants for the development of or the
5 enhancement of international tourism attractions.

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

1 marketing program, and may also be used to provide grants under
2 item (vi) of subsection (a) of this Section. All of the amounts
3 deposited into the Fund in fiscal year 2012 and thereafter
4 shall be used for administrative expenses and grants authorized
5 under this Section and development of international tourism in
6 areas outside of Chicago, of which not less than \$1,000,000
7 shall be used annually to make grants to convention and tourism
8 bureaus in cities other than Chicago that demonstrate their
9 international tourism appeal and request to develop or expand
10 their international tourism marketing program, and may also be
11 used to provide grants under item (vi) of subsection (a) of
12 this Section. Amounts appropriated to the State Comptroller for
13 administrative expenses and grants authorized by the Illinois
14 Global Partnership Act are payable from the International
15 Tourism Fund. For Fiscal Year 2021 only, the administrative
16 expenses by the Department and the grants to convention and
17 visitors bureaus outside the City of Chicago may be expended
18 for the general purposes of promoting conventions and tourism.

19 (c) A convention and tourism bureau is eligible to receive
20 grant moneys under this Section if the bureau is certified to
21 receive funds under Title 14 of the Illinois Administrative
22 Code, Section 550.35. To be eligible for a grant, a convention
23 and tourism bureau must provide matching funds equal to the
24 grant amount. The Department shall require that any convention
25 and tourism bureau receiving a grant under this Section that
26 requires matching funds shall provide matching funds equal to

1 no less than 50% of the grant amount. In certain circumstances
2 as determined by the Director of Commerce and Economic
3 Opportunity, however, the City of Chicago's Office of Tourism
4 or any other convention and tourism bureau may provide matching
5 funds equal to no less than 50% of the grant amount to be
6 eligible to receive the grant. One-half of this 50% may be
7 provided through in-kind contributions. Grants received by the
8 City of Chicago's Office of Tourism and by convention and
9 tourism bureaus in Chicago may be expended for the general
10 purposes of promoting conventions and tourism.

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

13 (20 ILCS 605/605-1045 new)

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

16 (a) Purpose. The Department may receive, directly or
17 indirectly, federal funds from the Coronavirus Relief Fund
18 provided to the State pursuant to Section 5001 of the federal
19 Coronavirus Aid, Relief, and Economic Security (CARES) Act to
20 provide financial support to units of local government for
21 purposes authorized by Section 5001 of the federal Coronavirus
22 Aid, Relief, and Economic Security (CARES) Act and related
23 federal guidance. Upon receipt of such funds, and
24 appropriations for their use, the Department shall administer a
25 Local Coronavirus Urgent Remediation Emergency (or Local CURE)

1 Support Program to provide financial support to units of local
2 government that have incurred necessary expenditures due to the
3 COVID-19 public health emergency. The Department shall provide
4 by rule the administrative framework for the Local CURE Support
5 Program.

6 (b) Allocations. A portion of the funds appropriated for
7 the Local CURE Support Program may be allotted to
8 municipalities and counties based on proportionate population.
9 Units of local government, or portions thereof, located within
10 the five Illinois counties that received direct allotments from
11 the federal Coronavirus Relief Fund will not be included in the
12 support program allotments. The Department may establish other
13 administrative procedures for providing financial support to
14 units of local government. Appropriated funds may be used for
15 administration of the support program, including the hiring of
16 a service provider to assist with coordination and
17 administration.

18 (c) Administrative Procedures. The Department may
19 establish administrative procedures for the support program,
20 including any application procedures, grant agreements,
21 certifications, payment methodologies, and other
22 accountability measures that may be imposed upon recipients of
23 funds under the grant program. Financial support may be
24 provided in the form of grants or in the form of expense
25 reimbursements for disaster-related expenditures. The
26 emergency rulemaking process may be used to promulgate the

1 initial rules of the grant program.

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

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

6 (2) "Local government" or "unit of local government"
7 means any unit of local government as defined in Article
8 VII, Section 1 of the Illinois Constitution.

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

12 (e) Powers of the Department. The Department has the power
13 to:

14 (1) Provide financial support to eligible units of
15 local government with funds appropriated from the Local
16 Coronavirus Urgent Remediation Emergency (Local CURE) Fund
17 to cover necessary costs incurred due to the COVID-19
18 public health emergency that are eligible to be paid using
19 federal funds from the Coronavirus Relief Fund.

20 (2) Enter into agreements, accept funds, issue grants
21 or expense reimbursements, and engage in cooperation with
22 agencies of the federal government and units of local
23 governments to carry out the purposes of this support
24 program, and to use funds appropriated from the Local
25 Coronavirus Urgent Remediation Emergency (Local CURE) Fund
26 fund upon such terms and conditions as may be established

1 by the federal government and the Department.

2 (3) Enter into agreements with third-party
3 administrators to assist the state with operational
4 assistance and administrative functions related to review
5 of documentation and processing of financial support
6 payments to units of local government.

7 (4) Establish applications, notifications, contracts,
8 and procedures and adopt rules deemed necessary and
9 appropriate to carry out the provisions of this Section. To
10 provide for the expeditious and timely implementation of
11 this Act, emergency rules to implement any provision of
12 this Section may be adopted by the Department subject to
13 the provisions of Section 5-45 of the Illinois
14 Administrative Procedure Act.

15 (5) Provide staff, administration, and related support
16 required to manage the support program and pay for the
17 staffing, administration, and related support with funds
18 appropriated from the Local Coronavirus Urgent Remediation
19 Emergency (Local CURE) Fund.

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

22 (f) Local CURE Financial Support to Local Governments. The
23 Department is authorized to provide financial support to
24 eligible units of local government including, but not limited
25 to, certified local health departments for necessary costs
26 incurred due to the COVID-19 public health emergency that are

1 eligible to be paid using federal funds from the Coronavirus
2 Relief Fund.

3 (1) Financial support funds may be used by a unit of
4 local government only for payment of costs that: (i) are
5 necessary expenditures incurred due to the public health
6 emergency of COVID-19; (ii) were not accounted for in the
7 most recent budget approved as of March 27, 2020 for the
8 unit of local government; and (iii) were incurred between
9 March 1, 2020 and December 30, 2020.

10 (2) A unit of local government receiving financial
11 support funds under this program shall certify to the
12 Department that it shall use the funds in accordance with
13 the requirements of paragraph (1) and that any funds
14 received but not used for such purposes shall be repaid to
15 the Department.

16 (3) The Department shall make the determination to
17 provide financial support funds to a unit of local
18 government on the basis of criteria established by the
19 Department.

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

22 (20 ILCS 1305/10-25)

23 Sec. 10-25. Women, Infants, and Children Nutrition
24 Program.

1 (a) The Department shall participate in the Women, Infants
2 and Children Nutrition program of the federal government to the
3 maximum extent permitted by the federal appropriation and
4 allocation to the State of Illinois. In order to efficiently
5 process electronically issued WIC benefits, the Department may
6 use an account held outside of the state treasury for the
7 deposit and issuance of WIC benefits. The Department shall
8 report quarterly to the Governor and the General Assembly the
9 status of obligations and expenditures of the WIC nutrition
10 program appropriation and make recommendations on actions
11 necessary to expend all available federal funds. Other
12 appropriations and funds from any public or private source in
13 addition to federal funds may be used by the Department for the
14 purpose of maximum participation in the WIC nutrition program.

15 (b) The Department shall maintain a drug abuse education
16 program for participants in the Women, Infants and Children
17 Nutrition Program. The program shall include but need not be
18 limited to (1) the provision of information concerning the
19 dangers of drug abuse and (2) the referral of participants who
20 are suspected drug abusers to drug abuse clinics, treatment
21 programs, counselors or other drug abuse treatment providers.

22 (c) The Department shall cooperate with the Department of
23 Public Health for purposes of the smoking cessation program for
24 participants in the Women, Infants and Children Nutrition
25 Program maintained by the Department of Public Health under
26 Section 2310-435 of the Department of Public Health Powers and

1 Duties Law (20 ILCS 2310/2310-435).

2 (d) The Department may contract with any bank as defined by
3 the Illinois Banking Act to redeem bank drafts issued by the
4 Department under the United States Department of Agriculture
5 Special Supplemental Food Program for Women, Infants and
6 Children (WIC). Any bank with which the Department has entered
7 into a contract to redeem bank drafts may receive, pursuant to
8 an appropriation to the Department, an initial advance and
9 periodic payment of funds for the Women, Infants and Children
10 Program in amounts determined by the Secretary.
11 Notwithstanding any other law, such funds shall be retained in
12 a separate account by the bank. Any interest earned by monies
13 in such account shall accrue to the USDA Women, Infants and
14 Children Fund and shall be used exclusively for the redemption
15 of bank drafts issued by the Department. WIC program food funds
16 received by the bank from the Department shall be used
17 exclusively for the redemption of bank drafts. The bank shall
18 not use such food funds, or interest accrued thereon, for any
19 other purpose including, but not limited to, reimbursement of
20 administrative expenses or payments of administrative fees due
21 the bank pursuant to its contract or contracts with the
22 Department.

23 Such initial and periodic payments by the Department to the
24 bank shall be effected, pursuant to an appropriation, in an
25 amount needed for the redemption of bank drafts issued by the
26 Department under the United States Department of Agriculture

1 Special Supplemental Food Program for Women, Infants and
2 Children in any initial or succeeding period. The State
3 Comptroller shall, upon presentation by the Secretary of
4 adequate certification of funds needed for redemption of bank
5 drafts, promptly draw a warrant payable to the bank for deposit
6 to the separate account of the bank. Such certification may be
7 in magnetic tape or computer output form, indicating the amount
8 of the total payment made by the bank for the redemption of
9 bank drafts from funds provided to the bank under this Section.

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

19 (e) The Department may include a program of lactation
20 support services as part of the benefits and services provided
21 for pregnant and breast feeding participants in the Women,
22 Infants and Children Nutrition Program. The program may include
23 payment for breast pumps, breast shields, or any supply deemed
24 essential for the successful maintenance of lactation, as well
25 as lactation specialists who are registered nurses, licensed
26 dietitians, or persons who have successfully completed a

1 lactation management training program.

2 (f) The Department shall coordinate the operation of the
3 Women, Infants and Children program with the Medicaid program
4 by interagency agreement whereby each program provides
5 information about the services offered by the other to
6 applicants for services.

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

8 Section 3-20. The Department of Labor Law of the Civil
9 Administrative Code of Illinois is amended by changing Section
10 1505-210 as follows:

11 (20 ILCS 1505/1505-210)

12 Sec. 1505-210. Funds. The Department has the authority to
13 apply for, accept, receive, expend, and administer on behalf of
14 the State any grants, gifts, bequests, loans, indirect cost
15 reimbursements, funds, or anything else of value made available
16 to the Department from any source for assistance with outreach
17 activities related to the Department's enforcement efforts and
18 staffing assistance for boards and commissions under the
19 purview of the Department. Any federal indirect cost
20 reimbursements received by the Department pursuant to this
21 Section shall be deposited into the Department of Labor Federal
22 Indirect Cost Fund, and such moneys shall be used only for the
23 purposes for which they are allowed. Any other federal funds
24 received by the Department pursuant to this Section shall be

1 deposited in a trust fund with the State Treasurer and held and
2 disbursed by him or her in accordance with the Treasurer as
3 Custodian of Funds Act, provided that such moneys shall be used
4 only for the purposes for which they are contributed and any
5 balance remaining shall be returned to the contributor. The
6 Department is authorized to promulgate such rules and enter
7 into such contracts as it may deem necessary in carrying out
8 the provisions of this Section.

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

10 ARTICLE 5. FINANCE CHAPTER AMENDATORY PROVISIONS

11 Section 5-5. The State Finance Act is amended by changing
12 Sections 5h.5, 6z-45, 6z-57, 6z-63, 6z-70, 6z-100, 8.3, 8.12,
13 8g-1, 13.2, and 25 and by adding Sections 5.930, 5.931, 5.932,
14 5.933, 6z-120, 6z-121, and 6z-122 as follows:

15 (30 ILCS 105/5.930 new)

16 Sec. 5.930. The Department of Labor Federal Indirect Cost
17 Fund.

18 (30 ILCS 105/5.931 new)

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

20 (30 ILCS 105/5.932 new)

21 Sec. 5.932. The State Coronavirus Urgent Remediation

1 Emergency Fund.

2 (30 ILCS 105/5.933 new)

3 Sec. 5.933. The Local Coronavirus Urgent Remediation
4 Emergency Fund.

5 (30 ILCS 105/5h.5)

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

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

17 No such transfer may reduce the cumulative balance of all
18 of the special funds of the State to an amount less than the
19 total debt service payable during the 12 months immediately
20 following the date of the transfer on any bonded indebtedness
21 of the State and any certificates issued under the Short Term
22 Borrowing Act. At no time shall the outstanding total transfers
23 made from the special funds of the State to general funds and
24 the Health Insurance Reserve Fund under this Section exceed

1 \$1,500,000,000 ~~\$1,200,000,000~~; once the amount of
2 \$1,500,000,000 ~~\$1,200,000,000~~ has been transferred from the
3 special funds of the State to general funds and the Health
4 Insurance Reserve Fund, additional transfers may be made from
5 the special funds of the State to general funds and the Health
6 Insurance Reserve Fund under this Section only to the extent
7 that moneys have first been re-transferred from general funds
8 and the Health Insurance Reserve Fund to those special funds of
9 the State. Notwithstanding any other provision of this Section,
10 no such transfer may be made from any special fund that is
11 exclusively collected by or directly appropriated to any other
12 constitutional officer without the written approval of that
13 constitutional officer.

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

1 the funds from which moneys have been transferred pursuant to
2 subsection (a) have insufficient cash from which the State
3 Comptroller may make expenditures properly supported by
4 appropriations from the fund, then the State Treasurer and
5 State Comptroller shall transfer from general funds to the fund
6 only such amount as is immediately necessary to satisfy
7 outstanding expenditure obligations on a timely basis.

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

18 (1) the date each transfer was made;

19 (2) the amount of each transfer;

20 (3) in the case of a transfer from general funds to a
21 fund of origin pursuant to subsection (b) of this Section,
22 the amount of interest being paid to the fund of origin;
23 and

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

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

3 (30 ILCS 105/6z-45)

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

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

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

22 (a-5) Money in the School Infrastructure Fund may be used
23 to pay the expenses of the State Board of Education, the
24 Governor's Office of Management and Budget, and the Capital
25 Development Board in administering programs under the School

1 Construction Law, the total expenses not to exceed \$1,315,000
2 in any fiscal year.

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

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

25 On or before the last day of each month, the State
26 Treasurer and State Comptroller shall transfer from the School

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

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

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

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

5 First - to make 3 payments to the School Technology
6 Revolving Loan Fund as follows:

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

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

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

10 Second - to pay any amounts due for grants for school
11 construction projects and debt service under the School
12 Construction Law.

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

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

16 (30 ILCS 105/6z-57)

17 Sec. 6z-57. The Presidential Library and Museum Operating
18 Fund.

19 (a) There is created in the State treasury a special fund
20 to be known as the Presidential Library and Museum Operating
21 Fund. All moneys received by the Abraham Lincoln Presidential
22 Library and Museum from admission fees, retail sales, and
23 registration fees from conferences and other educational
24 programs shall be deposited into the Fund. The fund may also
25 receive transfers, awards, deposits or other funds made

1 available from any public or private source to support the
2 operations and programming of the Abraham Lincoln Presidential
3 Library and Museum. In addition, money shall be deposited into
4 the Fund as provided by law.

5 (b) Money in the Fund may be used, subject to
6 appropriation, for the operational support of the Abraham
7 Lincoln Presidential Library and Museum and for programs
8 related to the Presidential Library and Museum at public
9 institutions of higher education.

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

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

15 (30 ILCS 105/6z-63)

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

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

20 (1) amounts authorized for transfer to the Fund from
21 the General Revenue Fund and other State funds (except for
22 funds classified by the Comptroller as federal trust funds
23 or State trust funds) pursuant to State law or Executive
24 Order;

25 (2) federal funds received by the Department of Central

1 Management Services (the "Department") as a result of
2 expenditures from the Fund;

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

4 (4) receipts or inter-fund transfers resulting from
5 billings issued by the Department to State agencies for the
6 cost of professional services rendered by the Department
7 that are not compensated through the specific fund
8 transfers authorized by this Section.

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

11 (1) providing professional services to State agencies
12 or other State entities;

13 (2) rendering other services to State agencies at the
14 Governor's direction or to other State entities upon
15 agreement between the Director of Central Management
16 Services and the appropriate official or governing body of
17 the other State entity; or

18 (3) providing for payment of administrative and other
19 expenses incurred by the Department in providing
20 professional services.

21 Beginning in fiscal year 2021, moneys in the Fund may also
22 be appropriated to and used by the Executive Ethics Commission
23 for oversight and administration and by the Chief Procurement
24 Officer for general services and operation of the BidBuy system
25 previously administered by the Department.

26 (c) State agencies or other State entities may direct the

1 Comptroller to process inter-fund transfers or make payment
 2 through the voucher and warrant process to the Professional
 3 Services Fund in satisfaction of billings issued under
 4 subsection (a) of this Section.

5 (d) Reconciliation. For the fiscal year beginning on July
 6 1, 2004 only, the Director of Central Management Services (the
 7 "Director") shall order that each State agency's payments and
 8 transfers made to the Fund be reconciled with actual Fund costs
 9 for professional services provided by the Department on no less
 10 than an annual basis. The Director may require reports from
 11 State agencies as deemed necessary to perform this
 12 reconciliation.

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

16	General Revenue Fund	\$5,440,431
17	Road Fund	\$814,468
18	Motor Fuel Tax Fund	\$263,500
19	Child Support Administrative Fund	\$234,013
20	Professions Indirect Cost Fund	\$276,800
21	Capital Development Board Revolving Fund	\$207,610
22	Bank & Trust Company Fund	\$200,214
23	State Lottery Fund	\$193,691
24	Insurance Producer Administration Fund	\$174,672
25	Insurance Financial Regulation Fund	\$168,327
26	Illinois Clean Water Fund	\$124,675

1	Clean Air Act (CAA) Permit Fund	\$91,803
2	Statistical Services Revolving Fund	\$90,959
3	Financial Institution Fund	\$109,428
4	Horse Racing Fund	\$71,127
5	Health Insurance Reserve Fund	\$66,577
6	Solid Waste Management Fund	\$61,081
7	Guardianship and Advocacy Fund	\$1,068
8	Agricultural Premium Fund	\$493
9	Wildlife and Fish Fund	\$247
10	Radiation Protection Fund	\$33,277
11	Nuclear Safety Emergency Preparedness Fund	\$25,652
12	Tourism Promotion Fund	\$6,814

13 ~~All of these transfers shall be made on July 1, 2004, or as~~
 14 ~~soon thereafter as practical. These transfers shall be made~~
 15 ~~notwithstanding any other provision of State law to the~~
 16 ~~contrary.~~

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

25	Food and Drug Safety Fund	\$3,249
26	Financial Institution Fund	\$12,942

1	General Professions Dedicated Fund	\$8,579
2	Illinois Department of Agriculture	
3	Laboratory Services Revolving Fund	\$1,963
4	Illinois Veterans' Rehabilitation Fund	\$11,275
5	State Boating Act Fund	\$27,000
6	State Parks Fund	\$22,007
7	Agricultural Premium Fund	\$59,483
8	Fire Prevention Fund	\$29,862
9	Mental Health Fund	\$78,213
10	Illinois State Pharmacy Disciplinary Fund	\$2,744
11	Radiation Protection Fund	\$16,034
12	Solid Waste Management Fund	\$37,669
13	Illinois Gaming Law Enforcement Fund	\$7,260
14	Subtitle D Management Fund	\$4,659
15	Illinois State Medical Disciplinary Fund	\$8,602
16	Department of Children and	
17	Family Services Training Fund	\$29,906
18	Facility Licensing Fund	\$1,083
19	Youth Alcoholism and Substance	
20	Abuse Prevention Fund	\$2,783
21	Plugging and Restoration Fund	\$1,105
22	State Crime Laboratory Fund	\$1,353
23	Motor Vehicle Theft Prevention Trust Fund	\$9,190
24	Weights and Measures Fund	\$4,932
25	Solid Waste Management Revolving	
26	Loan Fund	\$2,735

1	Illinois School Asbestos Abatement Fund	\$2,166
2	Violence Prevention Fund	\$5,176
3	Capital Development Board Revolving Fund	\$14,777
4	DCFS Children's Services Fund	\$1,256,594
5	State Police DUI Fund	\$1,434
6	Illinois Health Facilities Planning Fund	\$3,191
7	Emergency Public Health Fund	\$7,996
8	Fair and Exposition Fund	\$3,732
9	Nursing Dedicated and Professional Fund	\$5,792
10	Optometric Licensing and Disciplinary Board Fund ..	\$1,032
11	Underground Resources Conservation Enforcement Fund	\$1,221
12	State Rail Freight Loan Repayment Fund	\$6,434
13	Drunk and Drugged Driving Prevention Fund	\$5,473
14	Illinois Affordable Housing Trust Fund	\$118,222
15	Community Water Supply Laboratory Fund	\$10,021
16	Used Tire Management Fund	\$17,524
17	Natural Areas Acquisition Fund	\$15,501
18	Open Space Lands Acquisition	
19	and Development Fund	\$49,105
20	Working Capital Revolving Fund	\$126,344
21	State Garage Revolving Fund	\$92,513
22	Statistical Services Revolving Fund	\$181,949
23	Paper and Printing Revolving Fund	\$3,632
24	Air Transportation Revolving Fund	\$1,969
25	Communications Revolving Fund	\$304,278
26	Environmental Laboratory Certification Fund	\$1,357

1	Public Health Laboratory Services Revolving Fund	..	\$5,892
2	Provider Inquiry Trust Fund	.....	\$1,742
3	Lead Poisoning Screening,		
4	Prevention, and Abatement Fund	.....	\$8,200
5	Drug Treatment Fund	.....	\$14,028
6	Feed Control Fund	.....	\$2,472
7	Plumbing Licensure and Program Fund	.....	\$3,521
8	Insurance Premium Tax Refund Fund	.....	\$7,872
9	Tax Compliance and Administration Fund	.....	\$5,416
10	Appraisal Administration Fund	.....	\$2,924
11	Trauma Center Fund	.....	\$40,139
12	Alternate Fuels Fund	.....	\$1,467
13	Illinois State Fair Fund	.....	\$13,844
14	State Asset Forfeiture Fund	.....	\$8,210
15	Federal Asset Forfeiture Fund	.....	\$6,471
16	Department of Corrections Reimbursement		
17	and Education Fund	.....	\$78,965
18	Health Facility Plan Review Fund	.....	\$3,444
19	LEADS Maintenance Fund	.....	\$6,075
20	State Offender DNA Identification		
21	System Fund	.....	\$1,712
22	Illinois Historic Sites Fund	.....	\$4,511
23	Public Pension Regulation Fund	.....	\$2,313
24	Workforce, Technology, and Economic		
25	Development Fund	.....	\$5,357
26	Renewable Energy Resources Trust Fund	.....	\$29,920

1	Energy Efficiency Trust Fund	\$8,368
2	Pesticide Control Fund	\$6,687
3	Conservation 2000 Fund	\$30,764
4	Wireless Carrier Reimbursement Fund	\$91,024
5	International Tourism Fund	\$13,057
6	Public Transportation Fund	\$701,837
7	Horse Racing Fund	\$18,589
8	Death Certificate Surcharge Fund	\$1,901
9	State Police Wireless Service	
10	Emergency Fund	\$1,012
11	Downstate Public Transportation Fund	\$112,085
12	Motor Carrier Safety Inspection Fund	\$6,543
13	State Police Whistleblower Reward	
14	and Protection Fund	\$1,894
15	Illinois Standardbred Breeders Fund	\$4,412
16	Illinois Thoroughbred Breeders Fund	\$6,635
17	Illinois Clean Water Fund	\$17,579
18	Independent Academic Medical Center Fund	\$5,611
19	Child Support Administrative Fund	\$432,527
20	Corporate Headquarters Relocation	
21	Assistance Fund	\$4,047
22	Local Initiative Fund	\$58,762
23	Tourism Promotion Fund	\$88,072
24	Digital Divide Elimination Fund	\$11,593
25	Presidential Library and Museum Operating Fund	\$4,624
26	Metro East Public Transportation Fund	\$47,787

1	Medical Special Purposes Trust Fund	\$11,779
2	Dram Shop Fund	\$11,317
3	Illinois State Dental Disciplinary Fund	\$1,986
4	Hazardous Waste Research Fund	\$1,333
5	Real Estate License Administration Fund	\$10,886
6	Traffic and Criminal Conviction	
7	 Surcharge Fund	\$44,798
8	Criminal Justice Information	
9	 Systems Trust Fund	\$5,693
10	Design Professionals Administration	
11	 and Investigation Fund	\$2,036
12	State Surplus Property Revolving Fund	\$6,829
13	Illinois Forestry Development Fund	\$7,012
14	State Police Services Fund	\$47,072
15	Youth Drug Abuse Prevention Fund	\$1,299
16	Metabolic Screening and Treatment Fund	\$15,947
17	Insurance Producer Administration Fund	\$30,870
18	Coal Technology Development Assistance Fund	\$43,692
19	Rail Freight Loan Repayment Fund	\$1,016
20	Low-Level Radioactive Waste	
21	 Facility Development and Operation Fund	\$1,989
22	Environmental Protection Permit and Inspection Fund	\$32,125
23	Park and Conservation Fund	\$41,038
24	Local Tourism Fund	\$34,492
25	Illinois Capital Revolving Loan Fund	\$10,624
26	Illinois Equity Fund	\$1,929

1	Large Business Attraction Fund	\$5,554
2	Illinois Beach Marina Fund	\$5,053
3	International and Promotional Fund	\$1,466
4	Public Infrastructure Construction	
5	 Loan Revolving Fund	\$3,111
6	Insurance Financial Regulation Fund	\$42,575
7	Total	\$4,975,487

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

16	Food and Drug Safety Fund	\$3,300
17	Financial Institution Fund	\$13,000
18	General Professions Dedicated Fund	\$8,600
19	Illinois Department of Agriculture	
20	 Laboratory Services Revolving Fund	\$2,000
21	Illinois Veterans' Rehabilitation Fund	\$11,300
22	State Boating Act Fund	\$27,200
23	State Parks Fund	\$22,100
24	Agricultural Premium Fund	\$59,800
25	Fire Prevention Fund	\$30,000
26	Mental Health Fund	\$78,700

1	Illinois State Pharmacy Disciplinary Fund	\$2,800
2	Radiation Protection Fund	\$16,100
3	Solid Waste Management Fund	\$37,900
4	Illinois Gaming Law Enforcement Fund	\$7,300
5	Subtitle D Management Fund	\$4,700
6	Illinois State Medical Disciplinary Fund	\$8,700
7	Facility Licensing Fund	\$1,100
8	Youth Alcoholism and	
9	 Substance Abuse Prevention Fund	\$2,800
10	Plugging and Restoration Fund	\$1,100
11	State Crime Laboratory Fund	\$1,400
12	Motor Vehicle Theft Prevention Trust Fund	\$9,200
13	Weights and Measures Fund	\$5,000
14	Illinois School Asbestos Abatement Fund	\$2,200
15	Violence Prevention Fund	\$5,200
16	Capital Development Board Revolving Fund	\$14,900
17	DCFS Children's Services Fund	\$1,294,000
18	State Police DUI Fund	\$1,400
19	Illinois Health Facilities Planning Fund	\$3,200
20	Emergency Public Health Fund	\$8,000
21	Fair and Exposition Fund	\$3,800
22	Nursing Dedicated and Professional Fund	\$5,800
23	Optometric Licensing and Disciplinary Board Fund ..	\$1,000
24	Underground Resources Conservation	
25	 Enforcement Fund	\$1,200
26	State Rail Freight Loan Repayment Fund	\$6,500

1	Drunk and Drugged Driving Prevention Fund	\$5,500
2	Illinois Affordable Housing Trust Fund	\$118,900
3	Community Water Supply Laboratory Fund	\$10,100
4	Used Tire Management Fund	\$17,600
5	Natural Areas Acquisition Fund	\$15,600
6	Open Space Lands Acquisition	
7	and Development Fund	\$49,400
8	Working Capital Revolving Fund	\$127,100
9	State Garage Revolving Fund	\$93,100
10	Statistical Services Revolving Fund	\$183,000
11	Paper and Printing Revolving Fund	\$3,700
12	Air Transportation Revolving Fund	\$2,000
13	Communications Revolving Fund	\$306,100
14	Environmental Laboratory Certification Fund	\$1,400
15	Public Health Laboratory Services	
16	Revolving Fund	\$5,900
17	Provider Inquiry Trust Fund	\$1,800
18	Lead Poisoning Screening, Prevention,	
19	and Abatement Fund	\$8,200
20	Drug Treatment Fund	\$14,100
21	Feed Control Fund	\$2,500
22	Plumbing Licensure and Program Fund	\$3,500
23	Insurance Premium Tax Refund Fund	\$7,900
24	Tax Compliance and Administration Fund	\$5,400
25	Appraisal Administration Fund	\$2,900
26	Trauma Center Fund	\$40,400

1	Alternate Fuels Fund	\$1,500
2	Illinois State Fair Fund	\$13,900
3	State Asset Forfeiture Fund	\$8,300
4	Department of Corrections	
5	 Reimbursement and Education Fund	\$79,400
6	Health Facility Plan Review Fund	\$3,500
7	LEADS Maintenance Fund	\$6,100
8	State Offender DNA Identification System Fund	\$1,700
9	Illinois Historic Sites Fund	\$4,500
10	Public Pension Regulation Fund	\$2,300
11	Workforce, Technology, and Economic	
12	 Development Fund	\$5,400
13	Renewable Energy Resources Trust Fund	\$30,100
14	Energy Efficiency Trust Fund	\$8,400
15	Pesticide Control Fund	\$6,700
16	Conservation 2000 Fund	\$30,900
17	Wireless Carrier Reimbursement Fund	\$91,600
18	International Tourism Fund	\$13,100
19	Public Transportation Fund	\$705,900
20	Horse Racing Fund	\$18,700
21	Death Certificate Surcharge Fund	\$1,900
22	State Police Wireless Service Emergency Fund	\$1,000
23	Downstate Public Transportation Fund	\$112,700
24	Motor Carrier Safety Inspection Fund	\$6,600
25	State Police Whistleblower	
26	 Reward and Protection Fund	\$1,900

1	Illinois Standardbred Breeders Fund	\$4,400
2	Illinois Thoroughbred Breeders Fund	\$6,700
3	Illinois Clean Water Fund	\$17,700
4	Child Support Administrative Fund	\$435,100
5	Tourism Promotion Fund	\$88,600
6	Digital Divide Elimination Fund	\$11,700
7	Presidential Library and Museum Operating Fund	\$4,700
8	Metro East Public Transportation Fund	\$48,100
9	Medical Special Purposes Trust Fund	\$11,800
10	Dram Shop Fund	\$11,400
11	Illinois State Dental Disciplinary Fund	\$2,000
12	Hazardous Waste Research Fund	\$1,300
13	Real Estate License Administration Fund	\$10,900
14	Traffic and Criminal Conviction Surcharge Fund ..	\$45,100
15	Criminal Justice Information Systems Trust Fund	\$5,700
16	Design Professionals Administration	
17	and Investigation Fund	\$2,000
18	State Surplus Property Revolving Fund	\$6,900
19	State Police Services Fund	\$47,300
20	Youth Drug Abuse Prevention Fund	\$1,300
21	Metabolic Screening and Treatment Fund	\$16,000
22	Insurance Producer Administration Fund	\$31,100
23	Coal Technology Development Assistance Fund	\$43,900
24	Low-Level Radioactive Waste Facility	
25	Development and Operation Fund	\$2,000
26	Environmental Protection Permit	

1	and Inspection Fund	\$32,300
2	Park and Conservation Fund	\$41,300
3	Local Tourism Fund	\$34,700
4	Illinois Capital Revolving Loan Fund	\$10,700
5	Illinois Equity Fund	\$1,900
6	Large Business Attraction Fund	\$5,600
7	Illinois Beach Marina Fund	\$5,100
8	International and Promotional Fund	\$1,500
9	Public Infrastructure Construction	
10	Loan Revolving Fund	\$3,100
11	Insurance Financial Regulation Fund	\$42,800
12	Total	\$4,918,200

13 (e-10) (Blank). ~~Notwithstanding any other provision of~~
14 ~~State law to the contrary and in addition to any other~~
15 ~~transfers that may be provided for by law, on the first day of~~
16 ~~each calendar quarter of the fiscal year beginning July 1,~~
17 ~~2005, or as soon as may be practical thereafter, the State~~
18 ~~Comptroller shall direct and the State Treasurer shall transfer~~
19 ~~from each designated fund into the Professional Services Fund~~
20 ~~amounts equal to one-fourth of each of the following totals:~~

21	General Revenue Fund	\$4,440,000
22	Road Fund	\$5,324,411
23	Total	\$9,764,411

24 (e-15) (Blank). ~~Notwithstanding any other provision of~~
25 ~~State law to the contrary and in addition to any other~~
26 ~~transfers that may be provided for by law, the State~~

~~Comptroller shall direct and the State Treasurer shall transfer from the funds specified into the Professional Services Fund according to the schedule specified herein as follows:~~

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

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

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

Grade Crossing Protection Fund	\$55,300
Financial Institution Fund	\$10,000
General Professions Dedicated Fund	\$11,600
Illinois Veterans' Rehabilitation Fund	\$10,800
State Boating Act Fund	\$23,500
State Parks Fund	\$21,200
Agricultural Premium Fund	\$55,400

1	Fire Prevention Fund	\$46,100
2	Mental Health Fund	\$45,200
3	Illinois State Pharmacy Disciplinary Fund	\$300
4	Radiation Protection Fund	\$12,900
5	Solid Waste Management Fund	\$48,100
6	Illinois Gaming Law Enforcement Fund	\$2,900
7	Subtitle D Management Fund	\$6,300
8	Illinois State Medical Disciplinary Fund	\$9,200
9	Weights and Measures Fund	\$6,700
10	Violence Prevention Fund	\$4,000
11	Capital Development Board Revolving Fund	\$7,900
12	DCFS Children's Services Fund	\$804,800
13	Illinois Health Facilities Planning Fund	\$4,000
14	Emergency Public Health Fund	\$7,600
15	Nursing Dedicated and Professional Fund	\$5,600
16	State Rail Freight Loan Repayment Fund	\$1,700
17	Drunk and Drugged Driving Prevention Fund	\$4,600
18	Community Water Supply Laboratory Fund	\$3,100
19	Used Tire Management Fund	\$15,200
20	Natural Areas Acquisition Fund	\$33,400
21	Open Space Lands Acquisition	
22	and Development Fund	\$62,100
23	Working Capital Revolving Fund	\$91,700
24	State Garage Revolving Fund	\$89,600
25	Statistical Services Revolving Fund	\$277,700
26	Communications Revolving Fund	\$248,100

1	Facilities Management Revolving Fund	\$472,600
2	Public Health Laboratory Services	
3	 Revolving Fund	\$5,900
4	Lead Poisoning Screening, Prevention,	
5	 and Abatement Fund	\$7,900
6	Drug Treatment Fund	\$8,700
7	Tax Compliance and Administration Fund	\$8,300
8	Trauma Center Fund	\$34,800
9	Illinois State Fair Fund	\$12,700
10	Department of Corrections	
11	 Reimbursement and Education Fund	\$77,600
12	Illinois Historic Sites Fund	\$4,200
13	Pesticide Control Fund	\$7,000
14	Partners for Conservation Fund	\$25,000
15	International Tourism Fund	\$14,100
16	Horse Racing Fund	\$14,800
17	Motor Carrier Safety Inspection Fund	\$4,500
18	Illinois Standardbred Breeders Fund	\$3,400
19	Illinois Thoroughbred Breeders Fund	\$5,200
20	Illinois Clean Water Fund	\$19,400
21	Child Support Administrative Fund	\$398,000
22	Tourism Promotion Fund	\$75,300
23	Digital Divide Elimination Fund	\$11,800
24	Presidential Library and Museum Operating Fund ..	\$25,900
25	Medical Special Purposes Trust Fund	\$10,800
26	Dram Shop Fund	\$12,700

1	Cycle Rider Safety Training Fund	\$7,100
2	State Police Services Fund	\$43,600
3	Metabolic Screening and Treatment Fund	\$23,900
4	Insurance Producer Administration Fund	\$16,800
5	Coal Technology Development Assistance Fund	\$43,700
6	Environmental Protection Permit	
7	and Inspection Fund	\$21,600
8	Park and Conservation Fund	\$38,100
9	Local Tourism Fund	\$31,800
10	Illinois Capital Revolving Loan Fund	\$5,800
11	Large Business Attraction Fund	\$300
12	Adeline Jay Geo-Karis Illinois	
13	Beach Marina Fund	\$5,000
14	Insurance Financial Regulation Fund	\$23,000
15	Total	\$3,547,900

16 (e-25) (Blank). ~~Notwithstanding any other provision of~~
17 ~~State law to the contrary and in addition to any other~~
18 ~~transfers that may be provided for by law, the State~~
19 ~~Comptroller shall direct and the State Treasurer shall transfer~~
20 ~~from the funds specified into the Professional Services Fund~~
21 ~~according to the schedule specified as follows:~~

22	General Revenue Fund	\$4,600,000
23	Road Fund	\$4,852,500
24	Total	\$9,452,500

25 ~~One fourth of the specified amount shall be transferred on~~
26 ~~each of July 1 and October 1, 2010, or as soon as may be~~

1 ~~practical thereafter, and one half of the specified amount~~
2 ~~shall be transferred on January 1, 2011, or as soon as may be~~
3 ~~practical thereafter.~~

4 (e-30) (Blank). ~~Notwithstanding any other provision of~~
5 ~~State law to the contrary and in addition to any other~~
6 ~~transfers that may be provided for by law, the State~~
7 ~~Comptroller shall direct and the State Treasurer shall transfer~~
8 ~~from the funds specified into the Professional Services Fund~~
9 ~~according to the schedule specified as follows:~~

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

11 ~~One-fourth of the specified amount shall be transferred on~~
12 ~~each of July 1 and October 1, 2011, or as soon as may be~~
13 ~~practical thereafter, and one-half of the specified amount~~
14 ~~shall be transferred on January 1, 2012, or as soon as may be~~
15 ~~practical thereafter.~~

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

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

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

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

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

1	Statistical Services Revolving Fund	\$67,100
2	Communications Revolving Fund	\$56,900
3	Facilities Management Revolving Fund	\$84,400
4	Public Health Laboratory Services Revolving Fund	\$300
5	Lead Poisoning Screening, Prevention, and	
6	Abatement Fund	\$1,300
7	Tax Compliance and Administration Fund	\$1,700
8	Illinois State Fair Fund	\$2,300
9	Department of Corrections Reimbursement	
10	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	
22	Operating Fund	\$4,600
23	Dram Shop Fund	\$3,200
24	Cycle Rider Safety Training Fund	\$2,100
25	State Police Services Fund	\$8,500
26	Metabolic Screening and Treatment Fund	\$6,000

1	Insurance Producer Administration Fund	\$6,700
2	Coal Technology Development Assistance Fund	\$6,900
3	Environmental Protection Permit	
4	and Inspection Fund	\$3,800
5	Park and Conservation Fund	\$7,500
6	Local Tourism Fund	\$5,100
7	Illinois Capital Revolving Loan Fund	\$400
8	Adeline Jay Geo Karis Illinois	
9	Beach Marina Fund	\$500
10	Insurance Financial Regulation Fund	\$8,200
11	Total	\$740,600

12 (e-40) (Blank). ~~Notwithstanding any other provision of~~
13 ~~State law to the contrary and in addition to any other~~
14 ~~transfers that may be provided for by law, the State~~
15 ~~Comptroller shall direct and the State Treasurer shall transfer~~
16 ~~from the funds specified into the Professional Services Fund~~
17 ~~according to the schedule specified as follows:~~

18	General Revenue Fund	\$6,000,000
19	Road Fund	\$1,161,700
20	Total	\$7,161,700

21 (e-45) (Blank). ~~Notwithstanding any other provision of~~
22 ~~State law to the contrary, on or after July 1, 2014 and through~~
23 ~~June 30, 2015, in addition to any other transfers that may be~~
24 ~~provided for by law, at the direction of and upon notification~~
25 ~~from the Director of Central Management Services, the State~~
26 ~~Comptroller shall direct and the State Treasurer shall transfer~~

1 ~~amounts into the Professional Services Fund from the designated~~
2 ~~funds not exceeding the following totals:~~

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

1	Used Tire Management Fund	\$2,700
2	Natural Areas Acquisition Fund	\$3,000
3	Open Space Lands Acquisition	
4	and Development Fund	\$7,300
5	Working Capital Revolving Fund	\$22,900
6	State Garage Revolving Fund	\$22,100
7	Statistical Services Revolving Fund	\$67,100
8	Communications Revolving Fund	\$56,900
9	Facilities Management Revolving Fund	\$84,400
10	Public Health Laboratory Services	
11	Revolving Fund	\$300
12	Lead Poisoning Screening, Prevention,	
13	and Abatement Fund	\$1,300
14	Tax Compliance and Administration Fund	\$1,700
15	Illinois State Fair Fund	\$2,300
16	Department of Corrections	
17	Reimbursement and Education Fund	\$14,700
18	Illinois Historic Sites Fund	\$900
19	Pesticide Control Fund	\$2,000
20	Partners for Conservation Fund	\$3,300
21	International Tourism Fund	\$1,200
22	Horse Racing Fund	\$3,100
23	Motor Carrier Safety Inspection Fund	\$1,000
24	Illinois Thoroughbred Breeders Fund	\$1,000
25	Illinois Clean Water Fund	\$7,400
26	Child Support Administrative Fund	\$82,100

1	Tourism Promotion Fund	\$15,200
2	Presidential Library and Museum Operating Fund	\$4,600
3	Dram Shop Fund	\$3,200
4	Cycle Rider Safety Training Fund	\$2,100
5	State Police Services Fund	\$8,500
6	Metabolic Screening and Treatment Fund	\$6,000
7	Insurance Producer Administration Fund	\$6,700
8	Coal Technology Development Assistance Fund	\$6,900
9	Environmental Protection Permit	
10	and Inspection Fund	\$3,800
11	Park and Conservation Fund	\$7,500
12	Local Tourism Fund	\$5,100
13	Illinois Capital Revolving Loan Fund	\$400
14	Adeline Jay Geo Karis Illinois	
15	Beach Marina Fund	\$500
16	Insurance Financial Regulation Fund	\$8,200
17	Total	\$740,600

18 ~~(e-50) (Blank). Notwithstanding any other provision of~~
19 ~~State law to the contrary and in addition to any other~~
20 ~~transfers that may be provided for by law, the State~~
21 ~~Comptroller shall direct and the State Treasurer shall transfer~~
22 ~~from the fund specified into the Professional Services Fund~~
23 ~~according to the schedule specified as follows:~~

24	Road Fund	\$1,161,700
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25 ~~One fourth of the specified amount shall be transferred on~~
26 ~~each of July 1 and October 1, 2014, or as soon as may be~~

1 ~~practical thereafter, and one half of the specified amount~~
2 ~~shall be transferred on January 1, 2015, or as soon as may be~~
3 ~~practical thereafter.~~

4 (f) The term "professional services" means services
5 rendered on behalf of State agencies and other State entities
6 pursuant to Section 405-293 of the Department of Central
7 Management Services Law of the Civil Administrative Code of
8 Illinois.

9 (Source: P.A. 97-641, eff. 12-19-11; 98-24, eff. 6-19-13;
10 98-674, eff. 6-30-14.)

11 (30 ILCS 105/6z-70)

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

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

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

23 (c) (Blank).

24 (d) (Blank).

25 (e) (Blank).

1 (f) (Blank).

2 (g) (Blank).

3 (h) (Blank).

4 (i) (Blank).

5 (j) (Blank).

6 (k) (Blank). ~~Notwithstanding any other provision of State~~
7 ~~law to the contrary, on or after July 1, 2018, and until June~~
8 ~~30, 2019, in addition to any other transfers that may be~~
9 ~~provided for by law, at the direction of and upon notification~~
10 ~~of the Secretary of State, the State Comptroller shall direct~~
11 ~~and the State Treasurer shall transfer amounts into the~~
12 ~~Secretary of State Identification Security and Theft~~
13 ~~Prevention Fund from the designated funds not exceeding the~~
14 ~~following totals:~~

15 ~~Division of Corporations Registered Limited~~

16	Liability Partnership Fund	.....	\$287,000
17	Securities Investors Education Fund	.....	\$1,500,000
18	Department of Business Services Special		
19	Operations Fund	.....	\$3,000,000
20	Securities Audit and Enforcement Fund	.....	\$3,500,000

21 (l) Notwithstanding any other provision of State law to the
22 contrary, on or after July 1, 2019, and until June 30, 2020, in
23 addition to any other transfers that may be provided for by
24 law, at the direction of and upon notification of the Secretary
25 of State, the State Comptroller shall direct and the State
26 Treasurer shall transfer amounts into the Secretary of State

1 Identification Security and Theft Prevention Fund from the
2 designated funds not exceeding the following totals:

- 3 Division of Corporations Registered Limited
- 4 Liability Partnership Fund.....\$287,000
- 5 Securities Investors Education Fund.....\$1,500,000
- 6 Department of Business Services
- 7 Special Operations Fund.....\$3,000,000
- 8 Securities Audit and Enforcement Fund.....\$3,500,000

9 (m) Notwithstanding any other provision of State law to the
10 contrary, on or after July 1, 2020, and until June 30, 2021, in
11 addition to any other transfers that may be provided for by
12 law, at the direction of and upon notification of the Secretary
13 of State, the State Comptroller shall direct and the State
14 Treasurer shall transfer amounts into the Secretary of State
15 Identification Security and Theft Prevention Fund from the
16 designated funds not exceeding the following totals:

- 17 Division of Corporations Registered Limited
- 18 Liability Partnership Fund \$287,000
- 19 Securities Investors Education Fund.....\$1,500,000
- 20 Department of Business Services Special
- 21 Operations Fund..... \$4,500,000
- 22 Securities Audit and Enforcement Fund \$5,000,000
- 23 Corporate Franchise Tax Refund Fund \$3,000,000

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

1 (30 ILCS 105/6z-100)

2 (Section scheduled to be repealed on July 1, 2020)

3 Sec. 6z-100. Capital Development Board Revolving Fund;
4 payments into and use. All monies received by the Capital
5 Development Board for publications or copies issued by the
6 Board, and all monies received for contract administration
7 fees, charges, or reimbursements owing to the Board shall be
8 deposited into a special fund known as the Capital Development
9 Board Revolving Fund, which is hereby created in the State
10 treasury. The monies in this Fund shall be used by the Capital
11 Development Board, as appropriated, for expenditures for
12 personal services, retirement, social security, contractual
13 services, legal services, travel, commodities, printing,
14 equipment, electronic data processing, or telecommunications.
15 For fiscal year 2021, the monies in this Fund may also be
16 appropriated to and used by the Executive Ethics Commission for
17 oversight and administration of the Chief Procurement Officer
18 responsible for capital procurement. Unexpended moneys in the
19 Fund shall not be transferred or allocated by the Comptroller
20 or Treasurer to any other fund, nor shall the Governor
21 authorize the transfer or allocation of those moneys to any
22 other fund. This Section is repealed July 1, 2021 ~~2020~~.

23 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
24 101-10, eff. 6-5-19.)

25 (30 ILCS 105/6z-120 new)

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

2 (a) This subsection is declarative of existing law. The
3 Disaster Response and Recovery Fund is created as a State trust
4 fund in the State treasury for the purpose of receiving funds
5 from any sources, public or private, including federal sources,
6 to be used for costs of responding to and recovering from
7 disasters declared by the Governor and other emergencies.
8 Moneys in the Disaster Response and Recovery Fund may be
9 expended for qualifying purposes at the direction of the
10 Governor and in accordance with Sections 8 and 9 of the
11 Illinois Emergency Management Agency Act and the Emergency
12 Management Assistance Compact Act.

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

1 purposes authorized in the federal Coronavirus Aid, Relief, and
2 Economic Security (CARES) Act, as it may be amended, and
3 related federal guidance.

4 (30 ILCS 105/6z-121 new)

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

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

21 (b) Federal funds received by the State from the
22 Coronavirus Relief Fund in accordance with Section 5001 of the
23 federal Coronavirus Aid, Relief, and Economic Security (CARES)
24 Act, or any other federal funds received pursuant to any other
25 federal law, may be deposited, directly or indirectly, into the

1 State CURE Fund.

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

1 5001 of the federal Coronavirus Aid, Relief, and Economic
2 Security (CARES) Act and related federal guidance.

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

25 (e) Unexpended funds in the State CURE Fund shall be paid
26 back to the federal government at the direction of the

1 Governor.

2 (30 ILCS 105/6z-122 new)

3 Sec. 6z-122. Local Coronavirus Urgent Remediation
4 Emergency Fund.

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

22 (b) A portion of the funds received into either the
23 Disaster Response and Recovery Fund or the State CURE Fund from
24 the Coronavirus Relief Fund in accordance with Section 5001 of
25 the federal Coronavirus Aid, Relief, and Economic Security

1 (CARES) Act may be transferred into the Local CURE Fund from
2 time to time. Such funds transferred to the Local CURE Fund may
3 be used by the Department of Commerce and Economic Opportunity
4 only to provide for the awarding and administration and payment
5 of grants and expense reimbursements to units of local
6 government for the specific purposes permitted by the federal
7 Coronavirus Aid, Relief, and Economic Security (CARES) Act and
8 any related federal guidance, the terms and conditions of the
9 federal awards through which the funds are received by the
10 State, in accordance with the procedures established in this
11 Section, and as authorized in the Department of Commerce and
12 Economic Opportunity Act.

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

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

26 (e) Unexpended funds in the Local CURE Fund shall be

1 transferred or paid back to the State CURE Fund at the
2 direction of the Governor.

3 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

4 Sec. 8.3. Money in the Road Fund shall, if and when the
5 State of Illinois incurs any bonded indebtedness for the
6 construction of permanent highways, be set aside and used for
7 the purpose of paying and discharging annually the principal
8 and interest on that bonded indebtedness then due and payable,
9 and for no other purpose. The surplus, if any, in the Road Fund
10 after the payment of principal and interest on that bonded
11 indebtedness then annually due shall be used as follows:

12 first -- to pay the cost of administration of Chapters
13 2 through 10 of the Illinois Vehicle Code, except the cost
14 of administration of Articles I and II of Chapter 3 of that
15 Code, and to pay the costs of the Executive Ethics
16 Commission for oversight and administration of the Chief
17 Procurement Officer for transportation; and

18 secondly -- for expenses of the Department of
19 Transportation for construction, reconstruction,
20 improvement, repair, maintenance, operation, and
21 administration of highways in accordance with the
22 provisions of laws relating thereto, or for any purpose
23 related or incident to and connected therewith, including
24 the separation of grades of those highways with railroads
25 and with highways and including the payment of awards made

1 by the Illinois Workers' Compensation Commission under the
2 terms of the Workers' Compensation Act or Workers'
3 Occupational Diseases Act for injury or death of an
4 employee of the Division of Highways in the Department of
5 Transportation; or for the acquisition of land and the
6 erection of buildings for highway purposes, including the
7 acquisition of highway right-of-way or for investigations
8 to determine the reasonably anticipated future highway
9 needs; or for making of surveys, plans, specifications and
10 estimates for and in the construction and maintenance of
11 flight strips and of highways necessary to provide access
12 to military and naval reservations, to defense industries
13 and defense-industry sites, and to the sources of raw
14 materials and for replacing existing highways and highway
15 connections shut off from general public use at military
16 and naval reservations and defense-industry sites, or for
17 the purchase of right-of-way, except that the State shall
18 be reimbursed in full for any expense incurred in building
19 the flight strips; or for the operating and maintaining of
20 highway garages; or for patrolling and policing the public
21 highways and conserving the peace; or for the operating
22 expenses of the Department relating to the administration
23 of public transportation programs; or, during fiscal year
24 2020 only, for the purposes of a grant not to exceed
25 \$8,394,800 to the Regional Transportation Authority on
26 behalf of PACE for the purpose of ADA/Para-transit

1 expenses; or, during fiscal year 2021 only, for the
2 purposes of a grant not to exceed \$8,394,800 to the
3 Regional Transportation Authority on behalf of PACE for the
4 purpose of ADA/Para-transit expenses; or for any of those
5 purposes or any other purpose that may be provided by law.

6 Appropriations for any of those purposes are payable from
7 the Road Fund. Appropriations may also be made from the Road
8 Fund for the administrative expenses of any State agency that
9 are related to motor vehicles or arise from the use of motor
10 vehicles.

11 Beginning with fiscal year 1980 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:

17 1. Department of Public Health;

18 2. Department of Transportation, only with respect to
19 subsidies for one-half fare Student Transportation and
20 Reduced Fare for Elderly, ~~except during fiscal year 2019~~
21 ~~only when no more than \$17,570,000 may be expended and~~
22 ~~except fiscal year 2020 only when no more than \$17,570,000~~
23 ~~may be expended~~ and except fiscal year 2021 only when no
24 more than \$17,570,000 may be expended;

25 3. Department of Central Management Services, except
26 for expenditures incurred for group insurance premiums of

1 appropriate personnel;

2 4. Judicial Systems and Agencies.

3 Beginning with fiscal year 1981 and thereafter, no Road
4 Fund monies shall be appropriated to the following Departments
5 or agencies of State government for administration, grants, or
6 operations; but this limitation is not a restriction upon
7 appropriating for those purposes any Road Fund monies that are
8 eligible for federal reimbursement:

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

11 2. Department of Transportation, only with respect to
12 Intercity Rail Subsidies, ~~except during fiscal year 2019~~
13 ~~only when no more than \$52,000,000 may be expended and~~
14 ~~except fiscal year 2020 only when no more than \$50,000,000~~
15 ~~may be expended~~ and except fiscal year 2021 only when no
16 more than \$50,000,000 may be expended, and Rail Freight
17 Services.

18 Beginning with fiscal year 1982 and thereafter, no Road
19 Fund monies shall be appropriated to the following Departments
20 or agencies of State government for administration, grants, or
21 operations; but this limitation is not a restriction upon
22 appropriating for those purposes any Road Fund monies that are
23 eligible for federal reimbursement: Department of Central
24 Management Services, except for awards made by the Illinois
25 Workers' Compensation Commission under the terms of the
26 Workers' Compensation Act or Workers' Occupational Diseases

1 Act for injury or death of an employee of the Division of
2 Highways in the Department of Transportation.

3 Beginning with fiscal year 1984 and thereafter, no Road
4 Fund monies shall be appropriated to the following Departments
5 or agencies of State government for administration, grants, or
6 operations; but this limitation is not a restriction upon
7 appropriating for those purposes any Road Fund monies that are
8 eligible for federal reimbursement:

9 1. Department of State Police, except not more than 40%
10 of the funds appropriated for the Division of Operations;

11 2. State Officers.

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

22 Money in the Road Fund shall, if and when the State of
23 Illinois incurs any bonded indebtedness for the construction of
24 permanent highways, be set aside and used for the purpose of
25 paying and discharging during each fiscal year the principal
26 and interest on that bonded indebtedness as it becomes due and

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

5 first -- to pay the cost of administration of Chapters
6 2 through 10 of the Illinois Vehicle Code; and

7 secondly -- no Road Fund monies derived from fees,
8 excises, or license taxes relating to registration,
9 operation and use of vehicles on public highways or to
10 fuels used for the propulsion of those vehicles, shall be
11 appropriated or expended other than for costs of
12 administering the laws imposing those fees, excises, and
13 license taxes, statutory refunds and adjustments allowed
14 thereunder, administrative costs of the Department of
15 Transportation, including, but not limited to, the
16 operating expenses of the Department relating to the
17 administration of public transportation programs, payment
18 of debts and liabilities incurred in construction and
19 reconstruction of public highways and bridges, acquisition
20 of rights-of-way for and the cost of construction,
21 reconstruction, maintenance, repair, and operation of
22 public highways and bridges under the direction and
23 supervision of the State, political subdivision, or
24 municipality collecting those monies, ~~or during fiscal~~
25 ~~year 2019 only for the purposes of a grant not to exceed~~
26 ~~\$3,825,000 to the Regional Transportation Authority on~~

1 ~~behalf of PACE for the purpose of ADA/Para transit~~
2 ~~expenses,~~ or during fiscal year 2020 only for the purposes
3 of a grant not to exceed \$8,394,800 to the Regional
4 Transportation Authority on behalf of PACE for the purpose
5 of ADA/Para-transit expenses, or during fiscal year 2021
6 only for the purposes of a grant not to exceed \$8,394,800
7 to the Regional Transportation Authority on behalf of PACE
8 for the purpose of ADA/Para-transit expenses, and the costs
9 for patrolling and policing the public highways (by State,
10 political subdivision, or municipality collecting that
11 money) for enforcement of traffic laws. The separation of
12 grades of such highways with railroads and costs associated
13 with protection of at-grade highway and railroad crossing
14 shall also be permissible.

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

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

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

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

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

25 Beginning with fiscal year 2000, total Road Fund
26 appropriations to the Secretary of State for the purposes of

1 this Section shall not exceed the amounts specified for the
2 following fiscal years:

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

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

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

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

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

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

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

12 The additional amounts authorized for expenditure by the
13 Secretary of State and the Department of State Police in this
14 Section by Public Act 94-91 shall be repaid to the Road Fund
15 from the General Revenue Fund in the next succeeding fiscal
16 year that the General Revenue Fund has a positive budgetary
17 balance, as determined by generally accepted accounting
18 principles applicable to government.

19 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
20 100-863, eff.8-14-18; 101-10, eff. 6-5-19.)

21 (30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

22 Sec. 8.12. State Pensions Fund.

23 (a) The moneys in the State Pensions Fund shall be used
24 exclusively for the administration of the Revised Uniform
25 Unclaimed Property Act and for the expenses incurred by the

1 Auditor General for administering the provisions of Section
2 2-8.1 of the Illinois State Auditing Act and for operational
3 expenses of the Office of the State Treasurer and for the
4 funding of the unfunded liabilities of the designated
5 retirement systems. For the purposes of this Section,
6 "operational expenses of the Office of the State Treasurer"
7 includes the acquisition of land and buildings in State fiscal
8 years 2019 and 2020 for use by the Office of the State
9 Treasurer, as well as construction, reconstruction,
10 improvement, repair, and maintenance, in accordance with the
11 provisions of laws relating thereto, of such lands and
12 buildings beginning in State fiscal year 2019 and thereafter.
13 Beginning in State fiscal year 2022 ~~2021~~, payments to the
14 designated retirement systems under this Section shall be in
15 addition to, and not in lieu of, any State contributions
16 required under the Illinois Pension Code.

17 "Designated retirement systems" means:

18 (1) the State Employees' Retirement System of
19 Illinois;

20 (2) the Teachers' Retirement System of the State of
21 Illinois;

22 (3) the State Universities Retirement System;

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

24 (5) the General Assembly Retirement System.

25 (b) Each year the General Assembly may make appropriations
26 from the State Pensions Fund for the administration of the

1 Revised Uniform Unclaimed Property Act.

2 (c) As soon as possible after July 30, 2004 (the effective
3 date of Public Act 93-839), the General Assembly shall
4 appropriate from the State Pensions Fund (1) to the State
5 Universities Retirement System the amount certified under
6 Section 15-165 during the prior year, (2) to the Judges
7 Retirement System of Illinois the amount certified under
8 Section 18-140 during the prior year, and (3) to the General
9 Assembly Retirement System the amount certified under Section
10 2-134 during the prior year as part of the required State
11 contributions to each of those designated retirement systems.
12 If the amount in the State Pensions Fund does not exceed the
13 sum of the amounts certified in Sections 15-165, 18-140, and
14 2-134 by at least \$5,000,000, the amount paid to each
15 designated retirement system under this subsection shall be
16 reduced in proportion to the amount certified by each of those
17 designated retirement systems.

18 (c-5) For fiscal years 2006 through 2021 ~~2020~~, the General
19 Assembly shall appropriate from the State Pensions Fund to the
20 State Universities Retirement System the amount estimated to be
21 available during the fiscal year in the State Pensions Fund;
22 provided, however, that the amounts appropriated under this
23 subsection (c-5) shall not reduce the amount in the State
24 Pensions Fund below \$5,000,000.

25 (c-6) For fiscal year 2022 ~~2021~~ and each fiscal year
26 thereafter, as soon as may be practical after any money is

1 deposited into the State Pensions Fund from the Unclaimed
2 Property Trust Fund, the State Treasurer shall apportion the
3 deposited amount among the designated retirement systems as
4 defined in subsection (a) to reduce their actuarial reserve
5 deficiencies. The State Comptroller and State Treasurer shall
6 pay the apportioned amounts to the designated retirement
7 systems to fund the unfunded liabilities of the designated
8 retirement systems. The amount apportioned to each designated
9 retirement system shall constitute a portion of the amount
10 estimated to be available for appropriation from the State
11 Pensions Fund that is the same as that retirement system's
12 portion of the total actual reserve deficiency of the systems,
13 as determined annually by the Governor's Office of Management
14 and Budget at the request of the State Treasurer. The amounts
15 apportioned under this subsection shall not reduce the amount
16 in the State Pensions Fund below \$5,000,000.

17 (d) The Governor's Office of Management and Budget shall
18 determine the individual and total reserve deficiencies of the
19 designated retirement systems. For this purpose, the
20 Governor's Office of Management and Budget shall utilize the
21 latest available audit and actuarial reports of each of the
22 retirement systems and the relevant reports and statistics of
23 the Public Employee Pension Fund Division of the Department of
24 Insurance.

25 (d-1) (Blank).

26 (e) The changes to this Section made by Public Act 88-593

1 shall first apply to distributions from the Fund for State
2 fiscal year 1996.

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

6 (30 ILCS 105/8g-1)
7 Sec. 8g-1. Fund transfers.

8 (a) (Blank).

9 (b) (Blank).

10 (c) (Blank).

11 (d) (Blank).

12 (e) (Blank).

13 (f) (Blank).

14 (g) (Blank).

15 (h) (Blank).

16 (i) (Blank).

17 (j) (Blank).

18 (k) (Blank).

19 (l) (Blank).

20 (m) (Blank).

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

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

6 (p) (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 amounts from the State Police~~
10 ~~Whistleblower Reward and Protection Fund to the designated fund~~
11 ~~not exceeding the following amount:~~

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

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

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

23 (s) In addition to any other transfers that may be provided
24 for by law, on July 1, 2020, or as soon thereafter as
25 practical, the State Comptroller shall direct and the State
26 Treasurer shall transfer the sum of \$500,000 from the General

1 Revenue Fund to the Governor's Administrative Fund.

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

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

9 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

10 Sec. 13.2. Transfers among line item appropriations.

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

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

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

1 Employees' Retirement System, from any separate appropriation
2 for employee retirement contributions paid by the employer, nor
3 from any appropriation for State contribution for employee
4 group insurance.

5 (a-2.5) (Blank).

6 (a-3) Further, if an agency receives a separate
7 appropriation for employee retirement contributions paid by
8 the employer, any transfer by that agency into an appropriation
9 for personal services must be accompanied by a corresponding
10 transfer into the appropriation for employee retirement
11 contributions paid by the employer, in an amount sufficient to
12 meet the employer share of the employee contributions required
13 to be remitted to the retirement system.

14 (a-4) Long-Term Care Rebalancing. The Governor may
15 designate amounts set aside for institutional services
16 appropriated from the General Revenue Fund or any other State
17 fund that receives monies for long-term care services to be
18 transferred to all State agencies responsible for the
19 administration of community-based long-term care programs,
20 including, but not limited to, community-based long-term care
21 programs administered by the Department of Healthcare and
22 Family Services, the Department of Human Services, and the
23 Department on Aging, provided that the Director of Healthcare
24 and Family Services first certifies that the amounts being
25 transferred are necessary for the purpose of assisting persons
26 in or at risk of being in institutional care to transition to

1 community-based settings, including the financial data needed
2 to prove the need for the transfer of funds. The total amounts
3 transferred shall not exceed 4% in total of the amounts
4 appropriated from the General Revenue Fund or any other State
5 fund that receives monies for long-term care services for each
6 fiscal year. A notice of the fund transfer must be made to the
7 General Assembly and posted at a minimum on the Department of
8 Healthcare and Family Services website, the Governor's Office
9 of Management and Budget website, and any other website the
10 Governor sees fit. These postings shall serve as notice to the
11 General Assembly of the amounts to be transferred. Notice shall
12 be given at least 30 days prior to transfer.

13 (b) In addition to the general transfer authority provided
14 under subsection (c), the following agencies have the specific
15 transfer authority granted in this subsection:

16 The Department of Healthcare and Family Services is
17 authorized to make transfers representing savings attributable
18 to not increasing grants due to the births of additional
19 children from line items for payments of cash grants to line
20 items for payments for employment and social services for the
21 purposes outlined in subsection (f) of Section 4-2 of the
22 Illinois Public Aid Code.

23 The Department of Children and Family Services is
24 authorized to make transfers not exceeding 2% of the aggregate
25 amount appropriated to it within the same treasury fund for the
26 following line items among these same line items: Foster Home

1 and Specialized Foster Care and Prevention, Institutions and
2 Group Homes and Prevention, and Purchase of Adoption and
3 Guardianship Services.

4 The Department on Aging is authorized to make transfers not
5 exceeding 10% ~~2%~~ of the aggregate amount appropriated to it
6 within the same treasury fund for the following Community Care
7 Program line items among these same line items: purchase of
8 services covered by the Community Care Program and
9 Comprehensive Case Coordination.

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

20 The State Board of Education is authorized to make
21 transfers between the following line item appropriations
22 within the same treasury fund: Disabled Student
23 Services/Materials (Section 14-13.01 of the School Code),
24 Disabled Student Transportation Reimbursement (Section
25 14-13.01 of the School Code), Disabled Student Tuition -
26 Private Tuition (Section 14-7.02 of the School Code),

1 Extraordinary Special Education (Section 14-7.02b of the
2 School Code), Reimbursement for Free Lunch/Breakfast Program,
3 Summer School Payments (Section 18-4.3 of the School Code), and
4 Transportation - Regular/Vocational Reimbursement (Section
5 29-5 of the School Code). Such transfers shall be made only
6 when the balance remaining in one or more such line item
7 appropriations is insufficient for the purpose for which the
8 appropriation was made and provided that no such transfer may
9 be made unless the amount transferred is no longer required for
10 the purpose for which that appropriation was made.

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

15 (c) The sum of such transfers for an agency in a fiscal
16 year shall not exceed 2% of the aggregate amount appropriated
17 to it within the same treasury fund for the following objects:
18 Personal Services; Extra Help; Student and Inmate
19 Compensation; State Contributions to Retirement Systems; State
20 Contributions to Social Security; State Contribution for
21 Employee Group Insurance; Contractual Services; Travel;
22 Commodities; Printing; Equipment; Electronic Data Processing;
23 Operation of Automotive Equipment; Telecommunications
24 Services; Travel and Allowance for Committed, Paroled and
25 Discharged Prisoners; Library Books; Federal Matching Grants
26 for Student Loans; Refunds; Workers' Compensation,

1 Occupational Disease, and Tort Claims; Late Interest Penalties
2 under the State Prompt Payment Act and Sections 368a and 370a
3 of the Illinois Insurance Code; and, in appropriations to
4 institutions of higher education, Awards and Grants.
5 Notwithstanding the above, any amounts appropriated for
6 payment of workers' compensation claims to an agency to which
7 the authority to evaluate, administer and pay such claims has
8 been delegated by the Department of Central Management Services
9 may be transferred to any other expenditure object where such
10 amounts exceed the amount necessary for the payment of such
11 claims.

12 (c-1) (Blank).

13 (c-2) (Blank).

14 (c-3) (Blank).

15 (c-4) (Blank).

16 (c-5) (Blank). ~~Special provisions for State fiscal year~~
17 ~~2019. Notwithstanding any other provision of this Section, for~~
18 ~~State fiscal year 2019, transfers among line item~~
19 ~~appropriations to a State agency from the same State treasury~~
20 ~~fund may be made for operational or lump sum expenses only,~~
21 ~~provided that the sum of such transfers for a State agency in~~
22 ~~State fiscal year 2019 shall not exceed 4% of the aggregate~~
23 ~~amount appropriated to that State agency for operational or~~
24 ~~lump sum expenses for State fiscal year 2019. For the purpose~~
25 ~~of this subsection (c 5), "operational or lump sum expenses"~~
26 ~~includes the following objects: personal services; extra help;~~

1 ~~student and inmate compensation; State contributions to~~
2 ~~retirement systems; State contributions to social security;~~
3 ~~State contributions for employee group insurance; contractual~~
4 ~~services; travel; commodities; printing; equipment; electronic~~
5 ~~data processing; operation of automotive equipment;~~
6 ~~telecommunications services; travel and allowance for~~
7 ~~committed, paroled, and discharged prisoners; library books;~~
8 ~~federal matching grants for student loans; refunds; workers'~~
9 ~~compensation, occupational disease, and tort claims; lump sum~~
10 ~~and other purposes; and lump sum operations. For the purpose of~~
11 ~~this subsection (c-5), "State agency" does not include the~~
12 ~~Attorney General, the Secretary of State, the Comptroller, the~~
13 ~~Treasurer, or the legislative or judicial branches.~~

14 (c-6) Special provisions for State fiscal year 2020.
15 Notwithstanding any other provision of this Section, for State
16 fiscal year 2020, transfers among line item appropriations to a
17 State agency from the same State treasury fund may be made for
18 operational or lump sum expenses only, provided that the sum of
19 such transfers for a State agency in State fiscal year 2020
20 shall not exceed 4% of the aggregate amount appropriated to
21 that State agency for operational or lump sum expenses for
22 State fiscal year 2020. For the purpose of this subsection
23 (c-6), "operational or lump sum expenses" includes the
24 following objects: personal services; extra help; student and
25 inmate compensation; State contributions to retirement
26 systems; State contributions to social security; State

1 contributions for employee group insurance; contractual
2 services; travel; commodities; printing; equipment; electronic
3 data processing; operation of automotive equipment;
4 telecommunications services; travel and allowance for
5 committed, paroled, and discharged prisoners; library books;
6 federal matching grants for student loans; refunds; workers'
7 compensation, occupational disease, and tort claims; Late
8 Interest Penalties under the State Prompt Payment Act and
9 Sections 368a and 370a of the Illinois Insurance Code; lump sum
10 and other purposes; and lump sum operations. For the purpose of
11 this subsection (c-6), "State agency" does not include the
12 Attorney General, the Secretary of State, the Comptroller, the
13 Treasurer, or the judicial or legislative branches.

14 (c-7) Special provisions for State fiscal year 2021.
15 Notwithstanding any other provision of this Section, for State
16 fiscal year 2021, transfers among line item appropriations to a
17 State agency from the same State treasury fund may be made for
18 operational or lump sum expenses only, provided that the sum of
19 such transfers for a State agency in State fiscal year 2021
20 shall not exceed 8% of the aggregate amount appropriated to
21 that State agency for operational or lump sum expenses for
22 State fiscal year 2021. For the purpose of this subsection,
23 "operational or lump sum expenses" includes the following
24 objects: personal services; extra help; student and inmate
25 compensation; State contributions to retirement systems; State
26 contributions to social security; State contributions for

1 employee group insurance; contractual services; travel;
2 commodities; printing; equipment; electronic data processing;
3 operation of automotive equipment; telecommunications
4 services; travel and allowance for committed, paroled, and
5 discharged prisoners; library books; federal matching grants
6 for student loans; refunds; workers' compensation,
7 occupational disease, and tort claims; Late Interest Penalties
8 under the State Prompt Payment Act and Sections 368a and 370a
9 of the Illinois Insurance Code; lump sum and other purposes;
10 and lump sum operations. For the purpose of this subsection,
11 "State agency" does not include the Attorney General, the
12 Secretary of State, the Comptroller, the Treasurer, or the
13 judicial or legislative branches.

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

1 agencies require the approval of the Governor.

2 The officer responsible for approval shall certify that the
3 transfer is necessary to carry out the programs and purposes
4 for which the appropriations were made by the General Assembly
5 and shall transmit to the State Comptroller a certified copy of
6 the approval which shall set forth the specific amounts
7 transferred so that the Comptroller may change his records
8 accordingly. The Comptroller shall furnish the Governor with
9 information copies of all transfers approved for agencies of
10 the Legislative and Judicial departments and transfers
11 approved by the constitutionally elected officials of the
12 Executive branch other than the Governor, showing the amounts
13 transferred and indicating the dates such changes were entered
14 on the Comptroller's records.

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

26 (1) Disabled Student Personnel Reimbursement (Section

1 14-13.01 of the School Code);

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

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

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

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

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

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

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

15 (9) Special Education Reimbursement (Section 14-7.03
16 of the School Code).

17 (f) For State fiscal year 2020 and each fiscal year
18 thereafter ~~only~~, the Department on Aging, in consultation with
19 the State Comptroller, with the advice and consent of the
20 Governor's Office of Management and Budget, may transfer line
21 item appropriations for purchase of services covered by the
22 Community Care Program between the General Revenue Fund and the
23 Commitment to Human Services Fund.

24 (Source: P.A. 100-23, eff. 7-6-17; 100-465, eff. 8-31-17;
25 100-587, eff. 6-4-18; 100-863, eff. 8-14-18; 100-1064, eff.
26 8-24-18; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19; 101-275,

1 eff. 8-9-19.)

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

3 Sec. 25. Fiscal year limitations.

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

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

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

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

10 (b-2) (Blank).

11 (b-2.5) (Blank).

12 (b-2.6) (Blank).

13 (b-2.6a) (Blank).

14 (b-2.6b) (Blank).

15 (b-2.6c) (Blank). ~~All outstanding liabilities as of June~~
16 ~~30, 2019, payable from appropriations that would otherwise~~
17 ~~expire at the conclusion of the lapse period for fiscal year~~
18 ~~2019, and interest penalties payable on those liabilities under~~
19 ~~the State Prompt Payment Act, may be paid out of the expiring~~
20 ~~appropriations until December 31, 2019, without regard to the~~
21 ~~fiscal year in which the payment is made, as long as vouchers~~
22 ~~for the liabilities are received by the Comptroller no later~~
23 ~~than October 31, 2019.~~

24 (b-2.6d) All outstanding liabilities as of June 30, 2020,
25 payable from appropriations that would otherwise expire at the
26 conclusion of the lapse period for fiscal year 2020, and

1 interest penalties payable on those liabilities under the State
2 Prompt Payment Act, may be paid out of the expiring
3 appropriations until December 31, 2020, without regard to the
4 fiscal year in which the payment is made, as long as vouchers
5 for the liabilities are received by the Comptroller no later
6 than September 30, 2020.

7 (b-2.7) For fiscal years 2012, 2013, 2014, 2018, 2019, ~~and~~
8 2020, and 2021, interest penalties payable under the State
9 Prompt Payment Act associated with a voucher for which payment
10 is issued after June 30 may be paid out of the next fiscal
11 year's appropriation. The future year appropriation must be for
12 the same purpose and from the same fund as the original
13 payment. An interest penalty voucher submitted against a future
14 year appropriation must be submitted within 60 days after the
15 issuance of the associated voucher, except that, for fiscal
16 year 2018 only, an interest penalty voucher submitted against a
17 future year appropriation must be submitted within 60 days of
18 June 5, 2019 (the effective date of Public Act 101-10) ~~this~~
19 ~~amendatory Act of the 101st General Assembly~~. The Comptroller
20 must issue the interest payment within 60 days after acceptance
21 of the interest voucher.

22 (b-3) Medical payments may be made by the Department of
23 Veterans' Affairs from its appropriations for those purposes
24 for any fiscal year, without regard to the fact that the
25 medical services being compensated for by such payment may have
26 been rendered in a prior fiscal year, except as required by

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

24 (b-5) Medical payments may be made by the Department of
25 Human Services from its appropriations relating to substance
26 abuse treatment services for any fiscal year, without regard to

1 the fact that the medical services being compensated for by
2 such payment may have been rendered in a prior fiscal year,
3 provided the payments are made on a fee-for-service basis
4 consistent with requirements established for Medicaid
5 reimbursement by the Department of Healthcare and Family
6 Services, except as required by subsection (j) of this Section.
7 Beginning on June 30, 2021, medical payments made by the
8 Department of Human Services relating to substance abuse
9 treatment services payable from appropriations that have
10 otherwise expired may be paid out of the expiring appropriation
11 during the 4-month period ending at the close of business on
12 October 31.

13 (b-6) (Blank).

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

19 (b-8) Reimbursements to eligible airport sponsors for the
20 construction or upgrading of Automated Weather Observation
21 Systems may be made by the Department of Transportation from
22 appropriations for those purposes for any fiscal year, without
23 regard to the fact that the qualification or obligation may
24 have occurred in a prior fiscal year, provided that at the time
25 the expenditure was made the project had been approved by the
26 Department of Transportation prior to June 1, 2012 and, as a

1 result of recent changes in federal funding formulas, can no
2 longer receive federal reimbursement.

3 (b-9) (Blank).

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

26 (d) The Department of Public Health and the Department of

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

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

26 (f) The Department of Human Services (as successor to the

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

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

15 (1) Explanations of the exact causes of the variance
16 between the previous year's estimated and actual
17 liabilities.

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

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

25 (h) As provided in Section 4 of the General Assembly
26 Compensation Act, any utility bill for service provided to a

1 General Assembly member's district office for a period
2 including portions of 2 consecutive fiscal years may be paid
3 from funds appropriated for such expenditure in either fiscal
4 year.

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

7 (1) billing user agencies in advance for payments or
8 authorized inter-fund transfers based on estimated charges
9 for goods or services;

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

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

21 User agencies are authorized to reimburse internal service
22 funds for catch-up billings by vouchers drawn against their
23 respective appropriations for the fiscal year in which the
24 catch-up billing was issued or by increasing an authorized
25 inter-fund transfer during the current fiscal year. For the
26 purposes of this Act, "inter-fund transfers" means transfers

1 without the use of the voucher-warrant process, as authorized
2 by Section 9.01 of the State Comptroller Act.

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

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

20 (1) \$6,000,000,000 for outstanding liabilities related
21 to fiscal year 2012;

22 (2) \$5,300,000,000 for outstanding liabilities related
23 to fiscal year 2013;

24 (3) \$4,600,000,000 for outstanding liabilities related
25 to fiscal year 2014;

26 (4) \$4,000,000,000 for outstanding liabilities related

1 to fiscal year 2015;

2 (5) \$3,300,000,000 for outstanding liabilities related
3 to fiscal year 2016;

4 (6) \$2,600,000,000 for outstanding liabilities related
5 to fiscal year 2017;

6 (7) \$2,000,000,000 for outstanding liabilities related
7 to fiscal year 2018;

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

10 (9) \$600,000,000 for outstanding liabilities related
11 to fiscal year 2020; and

12 (10) \$0 for outstanding liabilities related to fiscal
13 year 2021 and fiscal years thereafter.

14 (k) Department of Healthcare and Family Services Medical
15 Assistance Payments.

16 (1) Definition of Medical Assistance.

17 For purposes of this subsection, the term "Medical
18 Assistance" shall include, but not necessarily be
19 limited to, medical programs and services authorized
20 under Titles XIX and XXI of the Social Security Act,
21 the Illinois Public Aid Code, the Children's Health
22 Insurance Program Act, the Covering ALL KIDS Health
23 Insurance Act, the Long Term Acute Care Hospital
24 Quality Improvement Transfer Program Act, and medical
25 care to or on behalf of persons suffering from chronic
26 renal disease, persons suffering from hemophilia, and

1 victims of sexual assault.

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

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

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

24 (C) Medical Assistance bills received by the
25 Department of Healthcare and Family Services in a
26 particular fiscal year, but subject to payment amount

1 adjustments in a future fiscal year may be paid from a
2 future fiscal year's appropriation for Medical
3 Assistance. Such payments shall not be subject to the
4 requirements of subparagraph (A).

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

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

22 (1) The changes to this Section made by Public Act 97-691
23 shall be effective for payment of Medical Assistance bills
24 incurred in fiscal year 2013 and future fiscal years. The
25 changes to this Section made by Public Act 97-691 shall not be
26 applied to Medical Assistance bills incurred in fiscal year

1 2012 or prior fiscal years.

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

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

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

12 (30 ILCS 105/6z-27)

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

17 Within 30 days after the effective date of this amendatory
18 Act of the 101st General Assembly, the State Comptroller shall
19 order transferred and the State Treasurer shall transfer from
20 the following funds moneys in the specified amounts for deposit
21 into the Audit Expense Fund:

22	<u>Aggregate Operations Regulatory Fund</u>	<u>.....</u>	<u>806</u>
23	<u>Agricultural Premium Fund</u>	<u>.....</u>	<u>21,601</u>
24	<u>Anna Veterans Home Fund</u>	<u>.....</u>	<u>14,618</u>

1	<u>Appraisal Administration Fund</u>	<u>4,086</u>
2	<u>Attorney General Court Ordered and Voluntary Compliance</u>	
3	<u>Payment Projects Fund</u>	<u>17,446</u>
4	<u>Attorney General Whistleblower Reward and Protection Fund</u>	<u>7,344</u>
5	<u>Bank and Trust Company Fund</u>	<u>87,912</u>
6	<u>Brownfields Redevelopment Fund</u>	<u>550</u>
7	<u>Capital Development Board Revolving Fund</u>	<u>1,724</u>
8	<u>Care Provider Fund for Persons with a Developmental</u>	
9	<u>Disability</u>	<u>5,445</u>
10	<u>CDLIS/AAMVAnet/NMVTIS Trust Fund</u>	<u>1,770</u>
11	<u>Cemetery Oversight Licensing and Disciplinary Fund</u>	<u>4,432</u>
12	<u>Chicago State University Education Improvement Fund</u>	<u>5,211</u>
13	<u>Child Support Administrative Fund</u>	<u>3,088</u>
14	<u>Clean Air Act Permit Fund</u>	<u>6,766</u>
15	<u>Coal Technology Development Assistance Fund</u>	<u>11,280</u>
16	<u>Commitment to Human Services Fund</u>	<u>103,833</u>
17	<u>Common School Fund</u>	<u>411,164</u>
18	<u>Community Mental Health Medicaid Trust Fund</u>	<u>10,138</u>
19	<u>Community Water Supply Laboratory Fund</u>	<u>548</u>
20	<u>Corporate Franchise Tax Refund Fund</u>	<u>751</u>
21	<u>Credit Union Fund</u>	<u>19,740</u>
22	<u>Cycle Rider Safety Training Fund</u>	<u>982</u>
23	<u>DCFS Children's Services Fund</u>	<u>273,107</u>
24	<u>Department of Business Services Special</u>	
25	<u>Operations Fund</u>	<u>4,386</u>
26	<u>Department of Corrections Reimbursement and</u>	

1	<u>Education Fund</u>	<u>36,230</u>
2	<u>Department of Human Services Community Services Fund</u>	<u>4,757</u>
3	<u>Design Professionals Administration and</u>	
4	<u>Investigation Fund</u>	<u>5,198</u>
5	<u>Downstate Public Transportation Fund</u>	<u>42,630</u>
6	<u>Downstate Transit Improvement Fund</u>	<u>1,807</u>
7	<u>Drivers Education Fund</u>	<u>1,351</u>
8	<u>Drug Rebate Fund</u>	<u>21,955</u>
9	<u>Drug Treatment Fund</u>	<u>508</u>
10	<u>Education Assistance Fund</u>	<u>1,901,464</u>
11	<u>Environmental Protection Permit and Inspection Fund</u>	<u>5,397</u>
12	<u>Estate Tax Refund Fund</u>	<u>637</u>
13	<u>Facilities Management Revolving Fund</u>	<u>13,775</u>
14	<u>Fair and Exposition Fund</u>	<u>863</u>
15	<u>Federal High Speed Rail Trust Fund</u>	<u>9,230</u>
16	<u>Federal Workforce Training Fund</u>	<u>208,014</u>
17	<u>Feed Control Fund</u>	<u>1,319</u>
18	<u>Fertilizer Control Fund</u>	<u>1,247</u>
19	<u>Fire Prevention Fund</u>	<u>3,876</u>
20	<u>Fund for the Advancement of Education</u>	<u>46,221</u>
21	<u>General Professions Dedicated Fund</u>	<u>26,266</u>
22	<u>General Revenue Fund</u>	<u>17,653,153</u>
23	<u>Grade Crossing Protection Fund</u>	<u>3,737</u>
24	<u>Hazardous Waste Fund</u>	<u>3,625</u>
25	<u>Health and Human Services Medicaid Trust Fund</u>	<u>5,263</u>
26	<u>Healthcare Provider Relief Fund</u>	<u>115,415</u>

1	<u>Horse Racing Fund</u>	<u>184,337</u>
2	<u>Hospital Provider Fund</u>	<u>62,701</u>
3	<u>Illinois Affordable Housing Trust Fund</u>	<u>7,103</u>
4	<u>Illinois Charity Bureau Fund</u>	<u>2,108</u>
5	<u>Illinois Clean Water Fund</u>	<u>8,679</u>
6	<u>Illinois Forestry Development Fund</u>	<u>6,189</u>
7	<u>Illinois Gaming Law Enforcement Fund</u>	<u>1,277</u>
8	<u>Illinois Power Agency Operations Fund</u>	<u>43,568</u>
9	<u>Illinois State Dental Disciplinary Fund</u>	<u>4,344</u>
10	<u>Illinois State Fair Fund</u>	<u>5,690</u>
11	<u>Illinois State Medical Disciplinary Fund</u>	<u>20,283</u>
12	<u>Illinois State Pharmacy Disciplinary Fund</u>	<u>9,856</u>
13	<u>Illinois Veterans Assistance Fund</u>	<u>2,494</u>
14	<u>Illinois Workers' Compensation Commission Operations Fund</u>	<u>2,896</u>
15	<u>IMSA Income Fund</u>	<u>8,012</u>
16	<u>Income Tax Refund Fund</u>	<u>152,206</u>
17	<u>Insurance Financial Regulation Fund</u>	<u>104,597</u>
18	<u>Insurance Premium Tax Refund Fund</u>	<u>9,901</u>
19	<u>Insurance Producer Administration Fund</u>	<u>105,702</u>
20	<u>International Tourism Fund</u>	<u>7,000</u>
21	<u>LaSalle Veterans Home Fund</u>	<u>31,489</u>
22	<u>LEADS Maintenance Fund</u>	<u>607</u>
23	<u>Live and Learn Fund</u>	<u>8,302</u>
24	<u>Local Government Distributive Fund</u>	<u>102,508</u>
25	<u>Local Tourism Fund</u>	<u>28,421</u>
26	<u>Long-Term Care Provider Fund</u>	<u>7,140</u>

1	<u>Manteno Veterans Home Fund</u>	<u>47,417</u>
2	<u>Medical Interagency Program Fund</u>	<u>669</u>
3	<u>Mental Health Fund</u>	<u>7,492</u>
4	<u>Monitoring Device Driving Permit Administration Fee Fund..</u>	<u>762</u>
5	<u>Motor Carrier Safety Inspection Fund</u>	<u>1,114</u>
6	<u>Motor Fuel Tax Fund</u>	<u>141,788</u>
7	<u>Motor Vehicle License Plate Fund</u>	<u>5,366</u>
8	<u>Nursing Dedicated and Professional Fund</u>	<u>10,746</u>
9	<u>Open Space Lands Acquisition and Development Fund</u>	<u>25,584</u>
10	<u>Optometric Licensing and Disciplinary Board Fund</u>	<u>1,099</u>
11	<u>Partners for Conservation Fund</u>	<u>20,187</u>
12	<u>Pawnbroker Regulation Fund</u>	<u>1,072</u>
13	<u>Personal Property Tax Replacement Fund</u>	<u>88,655</u>
14	<u>Pesticide Control Fund</u>	<u>5,617</u>
15	<u>Professional Services Fund</u>	<u>2,795</u>
16	<u>Professions Indirect Cost Fund</u>	<u>180,536</u>
17	<u>Public Pension Regulation Fund</u>	<u>8,434</u>
18	<u>Public Transportation Fund</u>	<u>97,777</u>
19	<u>Quincy Veterans Home Fund</u>	<u>57,745</u>
20	<u>Real Estate License Administration Fund</u>	<u>32,015</u>
21	<u>Regional Transportation Authority Occupation</u>	
22	<u>and Use Tax Replacement Fund</u>	<u>3,123</u>
23	<u>Registered Certified Public Accountants' Administration and</u>	
24	<u>Disciplinary Fund</u>	<u>2,560</u>
25	<u>Renewable Energy Resources Trust Fund</u>	<u>797</u>
26	<u>Rental Housing Support Program Fund</u>	<u>949</u>

1	<u>Residential Finance Regulatory Fund</u>	<u>20,349</u>
2	<u>Road Fund</u>	<u>557,727</u>
3	<u>Roadside Memorial Fund</u>	<u>582</u>
4	<u>Salmon Fund</u>	<u>548</u>
5	<u>Savings Bank Regulatory Fund</u>	<u>2,100</u>
6	<u>School Infrastructure Fund</u>	<u>18,703</u>
7	<u>Secretary of State DUI Administration Fund</u>	<u>867</u>
8	<u>Secretary of State Identification Security and Theft</u>	
9	<u>Prevention Fund</u>	<u>4,660</u>
10	<u>Secretary of State Special License Plate Fund</u>	<u>1,772</u>
11	<u>Secretary of State Special Services Fund</u>	<u>7,839</u>
12	<u>Securities Audit and Enforcement Fund</u>	<u>2,879</u>
13	<u>Small Business Environmental Assistance Fund</u>	<u>588</u>
14	<u>Solid Waste Management Fund</u>	<u>7,389</u>
15	<u>Special Education Medicaid Matching Fund</u>	<u>3,388</u>
16	<u>State and Local Sales Tax Reform Fund</u>	<u>6,573</u>
17	<u>State Asset Forfeiture Fund</u>	<u>1,213</u>
18	<u>State Construction Account Fund</u>	<u>129,461</u>
19	<u>State Crime Laboratory Fund</u>	<u>2,462</u>
20	<u>State Gaming Fund</u>	<u>188,862</u>
21	<u>State Garage Revolving Fund</u>	<u>4,303</u>
22	<u>State Lottery Fund</u>	<u>145,905</u>
23	<u>State Offender DNA Identification System Fund</u>	<u>1,075</u>
24	<u>State Pensions Fund</u>	<u>500,000</u>
25	<u>State Police DUI Fund</u>	<u>839</u>
26	<u>State Police Firearm Services Fund</u>	<u>4,981</u>

1	<u>State Police Services Fund</u>	11,660
2	<u>State Police Vehicle Fund</u>	5,514
3	<u>State Police Whistleblower Reward and Protection Fund</u> ..	2,822
4	<u>State Small Business Credit Initiative Fund</u>	15,061
5	<u>Subtitle D Management Fund</u>	1,067
6	<u>Supplemental Low-Income Energy Assistance Fund</u>	68,016
7	<u>Tax Compliance and Administration Fund</u>	4,713
8	<u>Technology Management Revolving Fund</u>	257,409
9	<u>Tobacco Settlement Recovery Fund</u>	4,825
10	<u>Tourism Promotion Fund</u>	66,211
11	<u>Traffic and Criminal Conviction Surcharge Fund</u>	226,070
12	<u>Underground Storage Tank Fund</u>	19,110
13	<u>University of Illinois Hospital Services Fund</u>	3,813
14	<u>Vehicle Inspection Fund</u>	9,673
15	<u>Violent Crime Victims Assistance Fund</u>	12,233
16	<u>Weights and Measures Fund</u>	5,245
17	<u>Working Capital Revolving Fund</u>	27,245
18	Agricultural Premium Fund	152,228
19	Assisted Living and Shared Housing Regulatory Fund.....	2,549
20	Care Provider Fund for Persons with a	
21	 Developmental Disability	14,212
22	CDLIS/AAMVA.net/NMVTIS Trust Fund	5,031
23	Chicago State University Education Improvement Fund	4,036
24	Child Support Administrative Fund	5,843
25	Clean Air Act Permit Fund	980
26	Common School Fund	238,911

1	Community Mental Health Medicaid Trust Fund	23,615
2	Corporate Franchise Tax Refund Fund	3,294
3	Death Certificate Surcharge Fund	4,790
4	Death Penalty Abolition Fund	6,142
5	Department of Business Services Special	
6	 Operations Fund	11,370
7	Department of Human Services Community	
8	 Services Fund	11,733
9	Downstate Public Transportation Fund	12,268
10	Driver Services Administration Fund	1,272
11	Drug Rebate Fund	41,241
12	Drug Treatment Fund	1,530
13	Drunk and Drugged Driving Prevention Fund	790
14	Education Assistance Fund	1,332,369
15	Electronic Health Record Incentive Fund	2,575
16	Emergency Public Health Fund	9,383
17	EMS Assistance Fund	1,925
18	Environmental Protection Permit and Inspection Fund	733
19	Estate Tax Refund Fund	1,877
20	Facilities Management Revolving Fund	19,625
21	Facility Licensing Fund	2,411
22	Fair and Exposition Fund	4,698
23	Federal Financing Cost Reimbursement Fund	649
24	Federal High Speed Rail Trust Fund	14,092
25	Feed Control Fund	8,112
26	Fertilizer Control Fund	6,898

1	Fire Prevention Fund	3,706
2	Food and Drug Safety Fund	4,068
3	Fund for the Advancement of Education	14,680
4	General Professions Dedicated Fund	3,102
5	General Revenue Fund	17,653,153
6	Grade Crossing Protection Fund	1,483
7	Grant Accountability and Transparency Fund	594
8	Hazardous Waste Fund	633
9	Health and Human Services Medicaid Trust Fund	9,399
10	Health Facility Plan Review Fund	3,521
11	Healthcare Provider Relief Fund	230,920
12	Healthy Smiles Fund	892
13	Home Care Services Agency Licensure Fund	3,582
14	Hospital Licensure Fund	1,946
15	Hospital Provider Fund	115,090
16	ICJIA Violence Prevention Fund	2,023
17	Illinois Affordable Housing Trust Fund	7,306
18	Illinois Clean Water Fund	1,177
19	Illinois Health Facilities Planning Fund	4,047
20	Illinois School Asbestos Abatement Fund	1,150
21	Illinois Standardbred Breeders Fund	12,452
22	Illinois State Fair Fund	29,588
23	Illinois Thoroughbred Breeders Fund	19,485
24	Illinois Veterans' Rehabilitation Fund	1,187
25	Illinois Workers' Compensation Commission	
26	Operations Fund	206,564

1	IMSA Income Fund	7,646
2	Income Tax Refund Fund	55,081
3	Lead Poisoning Screening, Prevention, and	
4	Abatement Fund	7,730
5	Live and Learn Fund	21,306
6	Lobbyist Registration Administration Fund	1,088
7	Local Government Distributive Fund	31,539
8	Long Term Care Monitor/Receiver Fund	54,094
9	Long Term Care Provider Fund	20,649
10	Mandatory Arbitration Fund	2,225
11	Medical Interagency Program Fund	1,948
12	Medical Special Purposes Trust Fund	2,073
13	Mental Health Fund	15,458
14	Metabolic Screening and Treatment Fund	44,251
15	Monitoring Device Driving Permit	
16	Administration Fee Fund	1,082
17	Motor Fuel Tax Fund	41,504
18	Motor Vehicle License Plate Fund	14,732
19	Motor Vehicle Theft Prevention and Insurance	
20	Verification Trust Fund	645
21	Nursing Dedicated and Professional Fund	3,690
22	Open Space Lands Acquisition and Development Fund	943
23	Partners for Conservation Fund	43,490
24	Personal Property Tax	
25	Replacement Fund	100,416
26	Pesticide Control Fund	34,045

1	Plumbing Licensure and Program Fund	4,005
2	Professional Services Fund	3,806
3	Public Health Laboratory Services Revolving Fund	7,750
4	Public Transportation Fund	31,285
5	Renewable Energy Resources Trust Fund	10,947
6	Regional Transportation Authority Occupation and	
7	 Use Tax Replacement Fund	898
8	Rental Housing Support Program Fund	503
9	Road Fund	215,480
10	School Infrastructure Fund	15,933
11	Secretary of State DUI Administration Fund	1,980
12	Secretary of State Identification Security and Theft	
13	 Prevention Fund	12,530
14	Secretary of State Special License Plate Fund	3,274
15	Secretary of State Special Services Fund	18,638
16	Securities Audit and Enforcement Fund	7,900
17	Solid Waste Management Fund	959
18	Special Education Medicaid Matching Fund	7,016
19	State and Local Sales Tax Reform Fund	2,022
20	State Construction Account Fund	33,539
21	State Gaming Fund	83,992
22	State Garage Revolving Fund	5,770
23	State Lottery Fund	487,256
24	State Pensions Fund	500,000
25	State Treasurer's Bank Services Trust Fund	625
26	Supreme Court Special Purposes Fund	3,879

1	Tattoo and Body Piercing Establishment	
2	Registration Fund	706
3	Tax Compliance and Administration Fund	1,490
4	Tobacco Settlement Recovery Fund	34,105
5	Trauma Center Fund	10,783
6	Underground Storage Tank Fund	2,737
7	University of Illinois Hospital Services Fund	4,602
8	The Vehicle Inspection Fund	4,243
9	Weights and Measures Fund	27,517

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

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

23 The Auditor General may bill entities that are not subject
24 to the above transfer provisions, including private entities,
25 related organizations and entities whose funds are
26 locally-held, for the cost of audits, studies, and

1 investigations incurred on their behalf. Any revenues received
2 under this provision shall be deposited into the Audit Expense
3 Fund.

4 In the event that moneys on deposit in any fund are
5 unavailable, by reason of deficiency or any other reason
6 preventing their lawful transfer, the State Comptroller shall
7 order transferred and the State Treasurer shall transfer the
8 amount deficient or otherwise unavailable from the General
9 Revenue Fund for deposit into the Audit Expense Fund.

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

18 Beginning with fiscal year 1994 and during each fiscal year
19 thereafter, the Auditor General may direct the State
20 Comptroller and Treasurer to transfer moneys from funds
21 authorized by the General Assembly for that fund. In the event
22 funds, including federal and State trust funds but excluding
23 the General Revenue Fund, are transferred, during fiscal year
24 1994 and during each fiscal year thereafter, in excess of the
25 amount to pay actual costs attributable to audits, studies, and
26 investigations as permitted or required by the Illinois State

1 Auditing Act or specific action of the General Assembly, the
2 Auditor General shall, on September 30, or as soon thereafter
3 as is practicable, direct the State Comptroller and Treasurer
4 to transfer the excess amount back to the fund from which it
5 was originally transferred.

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

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

10 (30 ILCS 110/5 new)

11 Sec. 5. Lieutenant Governor's Grant Fund; additional
12 purposes. In addition to any other deposits authorized by law,
13 the Lieutenant Governor's Grant Fund may accept funds from any
14 source, public or private, to be used for the purposes of such
15 funds including administrative costs of the Lieutenant
16 Governor's Office.

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

19 (30 ILCS 115/12) (from Ch. 85, par. 616)

20 Sec. 12. Personal Property Tax Replacement Fund. There is
21 hereby created the Personal Property Tax Replacement Fund, a
22 special fund in the State Treasury into which shall be paid all

1 revenue realized:

2 (a) all amounts realized from the additional personal
3 property tax replacement income tax imposed by subsections
4 (c) and (d) of Section 201 of the Illinois Income Tax Act,
5 except for those amounts deposited into the Income Tax
6 Refund Fund pursuant to subsection (c) of Section 901 of
7 the Illinois Income Tax Act; and

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

16 As soon as may be after the end of each month, the
17 Department of Revenue shall certify to the Treasurer and the
18 Comptroller the amount of all refunds paid out of the General
19 Revenue Fund through the preceding month on account of
20 overpayment of liability on taxes paid into the Personal
21 Property Tax Replacement Fund. Upon receipt of such
22 certification, the Treasurer and the Comptroller shall
23 transfer the amount so certified from the Personal Property Tax
24 Replacement Fund into the General Revenue Fund.

25 The payments of revenue into the Personal Property Tax
26 Replacement Fund shall be used exclusively for distribution to

1 taxing districts, regional offices and officials, and local
2 officials as provided in this Section and in the School Code,
3 payment of the ordinary and contingent expenses of the Property
4 Tax Appeal Board, payment of the expenses of the Department of
5 Revenue incurred in administering the collection and
6 distribution of monies paid into the Personal Property Tax
7 Replacement Fund and transfers due to refunds to taxpayers for
8 overpayment of liability for taxes paid into the Personal
9 Property Tax Replacement Fund.

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

22 As soon as may be after June 26, 1980 (the effective date
23 of Public Act 81-1255) ~~this amendatory Act of 1980~~, the
24 Department of Revenue shall certify to the Treasurer the amount
25 of net replacement revenue paid into the General Revenue Fund
26 prior to that effective date from the additional tax imposed by

1 Section 2a.1 of the Messages Tax Act; Section 2a.1 of the Gas
2 Revenue Tax Act; Section 2a.1 of the Public Utilities Revenue
3 Act; Section 3 of the Water Company Invested Capital Tax Act;
4 amounts collected by the Department of Revenue under the
5 Telecommunications Infrastructure Maintenance Fee Act; and the
6 additional personal property tax replacement income tax
7 imposed by the Illinois Income Tax Act, as amended by Public
8 Act 81-1st Special Session-1. Net replacement revenue shall be
9 defined as the total amount paid into and remaining in the
10 General Revenue Fund as a result of those Acts minus the amount
11 outstanding and obligated from the General Revenue Fund in
12 state vouchers or warrants prior to June 26, 1980 (the
13 effective date of Public Act 81-1255) ~~this amendatory Act of~~
14 ~~1980~~ as refunds to taxpayers for overpayment of liability under
15 those Acts.

16 All interest earned by monies accumulated in the Personal
17 Property Tax Replacement Fund shall be deposited in such Fund.
18 All amounts allocated pursuant to this Section are appropriated
19 on a continuing basis.

20 Prior to December 31, 1980, as soon as may be after the end
21 of each quarter beginning with the quarter ending December 31,
22 1979, and on and after December 31, 1980, as soon as may be
23 after January 1, March 1, April 1, May 1, July 1, August 1,
24 October 1 and December 1 of each year, the Department of
25 Revenue shall allocate to each taxing district as defined in
26 Section 1-150 of the Property Tax Code, in accordance with the

1 provisions of paragraph (2) of this Section the portion of the
2 funds held in the Personal Property Tax Replacement Fund which
3 is required to be distributed, as provided in paragraph (1),
4 for each quarter. Provided, however, under no circumstances
5 shall any taxing district during each of the first two years of
6 distribution of the taxes imposed by Public Act 81-1st Special
7 Session-1 ~~this amendatory Act of 1979~~ be entitled to an annual
8 allocation which is less than the funds such taxing district
9 collected from the 1978 personal property tax. Provided further
10 that under no circumstances shall any taxing district during
11 the third year of distribution of the taxes imposed by Public
12 Act 81-1st Special Session-1 ~~this amendatory Act of 1979~~
13 receive less than 60% of the funds such taxing district
14 collected from the 1978 personal property tax. In the event
15 that the total of the allocations made as above provided for
16 all taxing districts, during either of such 3 years, exceeds
17 the amount available for distribution the allocation of each
18 taxing district shall be proportionately reduced. Except as
19 provided in Section 13 of this Act, the Department shall then
20 certify, pursuant to appropriation, such allocations to the
21 State Comptroller who shall pay over to the several taxing
22 districts the respective amounts allocated to them.

23 Any township which receives an allocation based in whole or
24 in part upon personal property taxes which it levied pursuant
25 to Section 6-507 or 6-512 of the Illinois Highway Code and
26 which was previously required to be paid over to a municipality

1 shall immediately pay over to that municipality a proportionate
2 share of the personal property replacement funds which such
3 township receives.

4 Any municipality or township, other than a municipality
5 with a population in excess of 500,000, which receives an
6 allocation based in whole or in part on personal property taxes
7 which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the
8 Illinois Local Library Act and which was previously required to
9 be paid over to a public library shall immediately pay over to
10 that library a proportionate share of the personal property tax
11 replacement funds which such municipality or township
12 receives; provided that if such a public library has converted
13 to a library organized under The Illinois Public Library
14 District Act, regardless of whether such conversion has
15 occurred on, after or before January 1, 1988, such
16 proportionate share shall be immediately paid over to the
17 library district which maintains and operates the library.
18 However, any library that has converted prior to January 1,
19 1988, and which hitherto has not received the personal property
20 tax replacement funds, shall receive such funds commencing on
21 January 1, 1988.

22 Any township which receives an allocation based in whole or
23 in part on personal property taxes which it levied pursuant to
24 Section 1c of the Public Graveyards Act and which taxes were
25 previously required to be paid over to or used for such public
26 cemetery or cemeteries shall immediately pay over to or use for

1 such public cemetery or cemeteries a proportionate share of the
2 personal property tax replacement funds which the township
3 receives.

4 Any taxing district which receives an allocation based in
5 whole or in part upon personal property taxes which it levied
6 for another governmental body or school district in Cook County
7 in 1976 or for another governmental body or school district in
8 the remainder of the State in 1977 shall immediately pay over
9 to that governmental body or school district the amount of
10 personal property replacement funds which such governmental
11 body or school district would receive directly under the
12 provisions of paragraph (2) of this Section, had it levied its
13 own taxes.

14 (1) The portion of the Personal Property Tax
15 Replacement Fund required to be distributed as of the time
16 allocation is required to be made shall be the amount
17 available in such Fund as of the time allocation is
18 required to be made.

19 The amount available for distribution shall be the
20 total amount in the fund at such time minus the necessary
21 administrative and other authorized expenses as limited by
22 the appropriation and the amount determined by: (a) \$2.8
23 million for fiscal year 1981; (b) for fiscal year 1982,
24 .54% of the funds distributed from the fund during the
25 preceding fiscal year; (c) for fiscal year 1983 through
26 fiscal year 1988, .54% of the funds distributed from the

1 fund during the preceding fiscal year less .02% of such
2 fund for fiscal year 1983 and less .02% of such funds for
3 each fiscal year thereafter; (d) for fiscal year 1989
4 through fiscal year 2011 no more than 105% of the actual
5 administrative expenses of the prior fiscal year; (e) for
6 fiscal year 2012 and beyond, a sufficient amount to pay (i)
7 stipends, additional compensation, salary reimbursements,
8 and other amounts directed to be paid out of this Fund for
9 local officials as authorized or required by statute and
10 (ii) the ordinary and contingent expenses of the Property
11 Tax Appeal Board and the expenses of the Department of
12 Revenue incurred in administering the collection and
13 distribution of moneys paid into the Fund; (f) for fiscal
14 years 2012 and 2013 only, a sufficient amount to pay
15 stipends, additional compensation, salary reimbursements,
16 and other amounts directed to be paid out of this Fund for
17 regional offices and officials as authorized or required by
18 statute; or (g) for fiscal years 2018 through 2021 ~~2020~~
19 only, a sufficient amount to pay amounts directed to be
20 paid out of this Fund for public community college base
21 operating grants and local health protection grants to
22 certified local health departments as authorized or
23 required by appropriation or statute. Such portion of the
24 fund shall be determined after the transfer into the
25 General Revenue Fund due to refunds, if any, paid from the
26 General Revenue Fund during the preceding quarter. If at

1 any time, for any reason, there is insufficient amount in
2 the Personal Property Tax Replacement Fund for payments for
3 regional offices and officials or local officials or
4 payment of costs of administration or for transfers due to
5 refunds at the end of any particular month, the amount of
6 such insufficiency shall be carried over for the purposes
7 of payments for regional offices and officials, local
8 officials, transfers into the General Revenue Fund, and
9 costs of administration to the following month or months.
10 Net replacement revenue held, and defined above, shall be
11 transferred by the Treasurer and Comptroller to the
12 Personal Property Tax Replacement Fund within 10 days of
13 such certification.

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

18 The Personal Property Replacement Ratio of each taxing
19 district outside Cook County shall be the ratio which the Tax
20 Base of that taxing district bears to the Downstate Tax Base.
21 The Tax Base of each taxing district outside of Cook County is
22 the personal property tax collections for that taxing district
23 for the 1977 tax year. The Downstate Tax Base is the personal
24 property tax collections for all taxing districts in the State
25 outside of Cook County for the 1977 tax year. The Department of
26 Revenue shall have authority to review for accuracy and

1 completeness the personal property tax collections for each
2 taxing district outside Cook County for the 1977 tax year.

3 The Personal Property Replacement Ratio of each Cook County
4 taxing district shall be the ratio which the Tax Base of that
5 taxing district bears to the Cook County Tax Base. The Tax Base
6 of each Cook County taxing district is the personal property
7 tax collections for that taxing district for the 1976 tax year.
8 The Cook County Tax Base is the personal property tax
9 collections for all taxing districts in Cook County for the
10 1976 tax year. The Department of Revenue shall have authority
11 to review for accuracy and completeness the personal property
12 tax collections for each taxing district within Cook County for
13 the 1976 tax year.

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

1 years.

2 Taxing districts located both in Cook County and in one or
3 more other counties shall receive both a Cook County allocation
4 and a Downstate allocation determined in the same way as all
5 other taxing districts.

6 If any taxing district in existence on July 1, 1979 ceases
7 to exist, or discontinues its operations, its Tax Base shall
8 thereafter be deemed to be zero. If the powers, duties and
9 obligations of the discontinued taxing district are assumed by
10 another taxing district, the Tax Base of the discontinued
11 taxing district shall be added to the Tax Base of the taxing
12 district assuming such powers, duties and obligations.

13 If two or more taxing districts in existence on July 1,
14 1979, or a successor or successors thereto shall consolidate
15 into one taxing district, the Tax Base of such consolidated
16 taxing district shall be the sum of the Tax Bases of each of
17 the taxing districts which have consolidated.

18 If a single taxing district in existence on July 1, 1979,
19 or a successor or successors thereto shall be divided into two
20 or more separate taxing districts, the tax base of the taxing
21 district so divided shall be allocated to each of the resulting
22 taxing districts in proportion to the then current equalized
23 assessed value of each resulting taxing district.

24 If a portion of the territory of a taxing district is
25 disconnected and annexed to another taxing district of the same
26 type, the Tax Base of the taxing district from which

1 disconnection was made shall be reduced in proportion to the
2 then current equalized assessed value of the disconnected
3 territory as compared with the then current equalized assessed
4 value within the entire territory of the taxing district prior
5 to disconnection, and the amount of such reduction shall be
6 added to the Tax Base of the taxing district to which
7 annexation is made.

8 If a community college district is created after July 1,
9 1979, beginning on January 1, 1996 (the effective date of
10 Public Act 89-327) ~~this amendatory Act of 1995~~, its Tax Base
11 shall be 3.5% of the sum of the personal property tax collected
12 for the 1977 tax year within the territorial jurisdiction of
13 the district.

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

25 Monies received by any taxing districts from the Personal
26 Property Tax Replacement Fund shall be first applied toward

1 payment of the proportionate amount of debt service which was
2 previously levied and collected from extensions against
3 personal property on bonds outstanding as of December 31, 1978
4 and next applied toward payment of the proportionate share of
5 the pension or retirement obligations of the taxing district
6 which were previously levied and collected from extensions
7 against personal property. For each such outstanding bond
8 issue, the County Clerk shall determine the percentage of the
9 debt service which was collected from extensions against real
10 estate in the taxing district for 1978 taxes payable in 1979,
11 as related to the total amount of such levies and collections
12 from extensions against both real and personal property. For
13 1979 and subsequent years' taxes, the County Clerk shall levy
14 and extend taxes against the real estate of each taxing
15 district which will yield the said percentage or percentages of
16 the debt service on such outstanding bonds. The balance of the
17 amount necessary to fully pay such debt service shall
18 constitute a first and prior lien upon the monies received by
19 each such taxing district through the Personal Property Tax
20 Replacement Fund and shall be first applied or set aside for
21 such purpose. In counties having fewer than 3,000,000
22 inhabitants, the amendments to this paragraph as made by Public
23 Act 81-1255 ~~this amendatory Act of 1980~~ shall be first
24 applicable to 1980 taxes to be collected in 1981.

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

3 (30 ILCS 120/16) (from Ch. 85, par. 666)

4 Sec. 16. Agricultural education. Agricultural Education
5 Section Fairs, which shall not be located in more than 25
6 sections, shall be organized and conducted under the
7 supervision of the Department. The Department shall designate
8 the sections of the State for Agricultural Education Fairs.
9 These fairs shall participate in an appropriation at a rate
10 designated by the Bureau that is in compliance with the current
11 year's appropriation for each section holding an Agricultural
12 Education Section Fair or Fairs during the current year.

13 Such monies are to be paid as premiums awarded to
14 agricultural education students exhibiting livestock or
15 agricultural products at the fair or fairs in the section in
16 which the student resides. No premium shall be duplicated for
17 any particular exhibition of livestock or agricultural
18 products in the fair or fairs held in any one section.

19 Within 30 days after the close of the fair, a section fair
20 manager as designated by the Department shall certify to the
21 Department under oath on forms furnished by the Department a
22 detailed report of premium awards showing all premiums awarded
23 to agricultural education students at that fair. Warrants shall
24 be issued by the State Comptroller payable to the agricultural

1 education teacher or teachers on vouchers certified by the
2 Department.

3 If after all approved claims are paid there remains any
4 amount of the appropriation, the remaining portion shall be
5 distributed equally among the participating agricultural
6 education section fairs to be expended for the purposes set
7 forth in this Section. A fiscal accounting of the expenditure
8 of funds distributed under this paragraph shall be filed with
9 the Department by each participating fair not later than one
10 year after the date of its receipt of such funds.

11 For State fiscal year 2020 only, any section unable to hold
12 an Agricultural Education Section Fair or Fairs shall receive
13 all funds appropriated, at the rate designated by the Bureau of
14 County Fairs, for the purpose of issuing premiums awarded to
15 agricultural education students. Warrants shall be issued by
16 the State Comptroller payable to the agricultural education
17 teacher or teachers on vouchers certified by the Department.

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

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

21 (30 ILCS 160/2) (from Ch. 127, par. 4002)

22 Sec. 2. (a) The Department of Agriculture, ~~and~~ the
23 Department of Natural Resources, and the Abraham Lincoln
24 Presidential Library and Museum have the power to enter into a

1 trust agreement with a person or group of persons under which
2 the State agency may receive or collect money or other property
3 from the person or group of persons and may expend such money
4 or property solely for a public purpose within the powers and
5 duties of that State agency and stated in the trust agreement.
6 The State agency shall be the trustee under any such trust
7 agreement.

8 (b) Money or property received under a trust agreement
9 shall not be deposited in the State treasury and is not subject
10 to appropriation by the General Assembly, but shall be held and
11 invested by the trustee separate and apart from the State
12 treasury. The trustee shall invest money or property received
13 under a trust agreement as provided for trustees under the
14 Trusts and Trustees Act or as otherwise provided in the trust
15 agreement.

16 (c) The trustee shall maintain detailed records of all
17 receipts and disbursements in the same manner as required for
18 trustees under the Trusts and Trustees Act. The trustee shall
19 provide an annual accounting of all receipts, disbursements,
20 and inventory to all donors to the trust and the Auditor
21 General. The annual accounting shall be made available to any
22 member of the public upon request.

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

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

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

2 Sec. 3. Transfers to Coal Technology Development
3 Assistance Fund.

4 (a) As soon as may be practicable after the first day of
5 each month, the Department of Revenue shall certify to the
6 Treasurer an amount equal to 1/64 of the revenue realized from
7 the tax imposed by the Electricity Excise Tax Law, Section 2 of
8 the Public Utilities Revenue Act, Section 2 of the Messages Tax
9 Act, and Section 2 of the Gas Revenue Tax Act, during the
10 preceding month. Upon receipt of the certification, the
11 Treasurer shall transfer the amount shown on such certification
12 from the General Revenue Fund to the Coal Technology
13 Development Assistance Fund, which is hereby created as a
14 special fund in the State treasury, except that no transfer
15 shall be made in any month in which the Fund has reached the
16 following balance:

17 (1) (Blank).

18 (2) (Blank).

19 (3) (Blank).

20 (4) (Blank).

21 (5) (Blank).

22 (6) Except as otherwise provided in subsection (b),
23 during fiscal year 2006 and each fiscal year thereafter, an
24 amount equal to the sum of \$10,000,000 plus additional
25 moneys deposited into the Coal Technology Development

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

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

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

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

11 (30 ILCS 740/2-3) (from Ch. 111 2/3, par. 663)

12 Sec. 2-3. (a) As soon as possible after the first day of
13 each month, beginning July 1, 1984, upon certification of the
14 Department of Revenue, the Comptroller shall order
15 transferred, and the Treasurer shall transfer, from the General
16 Revenue Fund to a special fund in the State Treasury which is
17 hereby created, to be known as the Downstate Public
18 Transportation Fund, an amount equal to $\frac{2}{32}$ (beginning July 1,
19 2005, $\frac{3}{32}$) of the net revenue realized from the Retailers'
20 Occupation Tax Act, the Service Occupation Tax Act, the Use Tax
21 Act, and the Service Use Tax Act from persons incurring
22 municipal or county retailers' or service occupation tax
23 liability for the benefit of any municipality or county located
24 wholly within the boundaries of each participant, other than

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

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 (a) to be
22 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) As soon as possible after the first day of each month,

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

23 (b-5) As soon as possible after the first day of each
24 month, beginning July 1, 2005, upon certification of the
25 Department of Revenue, the Comptroller shall order
26 transferred, and the Treasurer shall transfer, from the General

1 Revenue Fund to the Downstate Public Transportation Fund, an
2 amount equal to 3/32 of 80% of the net revenue realized from
3 within the boundaries of Monroe and St. Clair Counties under
4 the State Tax Acts specified in subsection (a) of this Section
5 and provided further that, beginning July 1, 2005, the
6 provisions of subsection (b) shall no longer apply with respect
7 to such tax receipts from Monroe and St. Clair Counties.

8 Notwithstanding any provision of law to the contrary,
9 beginning on July 6, 2017 (the effective date of Public Act
10 100-23), those amounts required under this subsection (b-5) to
11 be transferred by the Treasurer into the Downstate Public
12 Transportation Fund from the General Revenue Fund shall be
13 directly deposited into the Downstate Public Transportation
14 Fund as the revenues are realized from the taxes indicated.

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

26 Notwithstanding any provision of law to the contrary,

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

7 (b-7) Beginning July 1, 2018, notwithstanding the other
8 provisions of this Section, instead of the Comptroller making
9 monthly transfers from the General Revenue Fund to the
10 Downstate Public Transportation Fund, the Department of
11 Revenue shall deposit the designated fraction of the net
12 revenue realized from collections under the Retailers'
13 Occupation Tax Act, the Service Occupation Tax Act, the Use Tax
14 Act, and the Service Use Tax Act directly into the Downstate
15 Public Transportation Fund.

16 (c) The Department shall certify to the Department of
17 Revenue the eligible participants under this Article and the
18 territorial boundaries of such participants for the purposes of
19 the Department of Revenue in subsections (a) and (b) of this
20 Section.

21 (d) For the purposes of this Article, beginning in fiscal
22 year 2009 the General Assembly shall appropriate an amount from
23 the Downstate Public Transportation Fund equal to the sum total
24 of funds projected to be paid to the participants pursuant to
25 Section 2-7. If the General Assembly fails to make
26 appropriations sufficient to cover the amounts projected to be

1 paid pursuant to Section 2-7, this Act shall constitute an
2 irrevocable and continuing appropriation from the Downstate
3 Public Transportation Fund of all amounts necessary for those
4 purposes.

5 (e) (Blank).

6 (f) (Blank).

7 (g) (Blank).

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

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

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

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

21 (30 ILCS 767/15-10)

22 Sec. 15-10. Grant awards. The Secretary of State is
23 authorized to make grants to public libraries for public
24 library construction projects with funds appropriated for that

1 purpose from the Build Illinois Bond Fund or the Capital
2 Development Fund.

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

4 ARTICLE 10. REVENUES

5 Section 10-5. The Illinois Income Tax Act is amended by
6 changing Section 901 as follows:

7 (35 ILCS 5/901)

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

9 Sec. 901. Collection authority.

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

1 special fund outside the State Treasury, or to the State
2 Disbursement Unit established under Section 10-26 of the
3 Illinois Public Aid Code, as directed by the Department of
4 Healthcare and Family Services.

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

1 tax imposed by subsections (a) and (b) of Section 201 of this
2 Act.

3 Notwithstanding any provision of law to the contrary,
4 beginning on July 6, 2017 (the effective date of Public Act
5 100-23), those amounts required under this subsection (b) to be
6 transferred by the Treasurer into the Local Government
7 Distributive Fund from the General Revenue Fund shall be
8 directly deposited into the Local Government Distributive Fund
9 as the revenue is realized from the tax imposed by subsections
10 (a) and (b) of Section 201 of this Act.

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

15 For State fiscal year 2021 only, notwithstanding any
16 provision of law to the contrary, the total amount of revenue
17 and deposits under this Section attributable to revenues
18 realized during State fiscal year 2021 shall be reduced by 5%.

19 (c) Deposits Into Income Tax Refund Fund.

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

1 Refund Fund during a fiscal year shall be the Annual
2 Percentage. For fiscal year 2011, the Annual Percentage
3 shall be 8.75%. For fiscal year 2012, the Annual Percentage
4 shall be 8.75%. For fiscal year 2013, the Annual Percentage
5 shall be 9.75%. For fiscal year 2014, the Annual Percentage
6 shall be 9.5%. For fiscal year 2015, the Annual Percentage
7 shall be 10%. For fiscal year 2018, the Annual Percentage
8 shall be 9.8%. For fiscal year 2019, the Annual Percentage
9 shall be 9.7%. For fiscal year 2020, the Annual Percentage
10 shall be 9.5%. For fiscal year 2021, the Annual Percentage
11 shall be 9%. For all other fiscal years, the Annual
12 Percentage shall be calculated as a fraction, the numerator
13 of which shall be the amount of refunds approved for
14 payment by the Department during the preceding fiscal year
15 as a result of overpayment of tax liability under
16 subsections (a) and (b) (1), (2), and (3) of Section 201 of
17 this Act plus the amount of such refunds remaining approved
18 but unpaid at the end of the preceding fiscal year, minus
19 the amounts transferred into the Income Tax Refund Fund
20 from the Tobacco Settlement Recovery Fund, and the
21 denominator of which shall be the amounts which will be
22 collected pursuant to subsections (a) and (b) (1), (2), and
23 (3) of Section 201 of this Act during the preceding fiscal
24 year; except that in State fiscal year 2002, the Annual
25 Percentage shall in no event exceed 7.6%. The Director of
26 Revenue shall certify the Annual Percentage to the

1 Comptroller on the last business day of the fiscal year
2 immediately preceding the fiscal year for which it is to be
3 effective.

4 (2) Beginning on January 1, 1989 and thereafter, the
5 Department shall deposit a percentage of the amounts
6 collected pursuant to subsections (a) and (b) (6), (7), and
7 (8), (c) and (d) of Section 201 of this Act into a fund in
8 the State treasury known as the Income Tax Refund Fund.
9 Beginning with State fiscal year 1990 and for each fiscal
10 year thereafter, the percentage deposited into the Income
11 Tax Refund Fund during a fiscal year shall be the Annual
12 Percentage. For fiscal year 2011, the Annual Percentage
13 shall be 17.5%. For fiscal year 2012, the Annual Percentage
14 shall be 17.5%. For fiscal year 2013, the Annual Percentage
15 shall be 14%. For fiscal year 2014, the Annual Percentage
16 shall be 13.4%. For fiscal year 2015, the Annual Percentage
17 shall be 14%. For fiscal year 2018, the Annual Percentage
18 shall be 17.5%. For fiscal year 2019, the Annual Percentage
19 shall be 15.5%. For fiscal year 2020, the Annual Percentage
20 shall be 14.25%. For fiscal year 2021, the Annual
21 Percentage shall be 14%. For all other fiscal years, the
22 Annual Percentage shall be calculated as a fraction, the
23 numerator of which shall be the amount of refunds approved
24 for payment by the Department during the preceding fiscal
25 year as a result of overpayment of tax liability under
26 subsections (a) and (b) (6), (7), and (8), (c) and (d) of

1 Section 201 of this Act plus the amount of such refunds
2 remaining approved but unpaid at the end of the preceding
3 fiscal year, and the denominator of which shall be the
4 amounts which will be collected pursuant to subsections (a)
5 and (b) (6), (7), and (8), (c) and (d) of Section 201 of
6 this Act during the preceding fiscal year; except that in
7 State fiscal year 2002, the Annual Percentage shall in no
8 event exceed 23%. The Director of Revenue shall certify the
9 Annual Percentage to the Comptroller on the last business
10 day of the fiscal year immediately preceding the fiscal
11 year for which it is to be effective.

12 (3) The Comptroller shall order transferred and the
13 Treasurer shall transfer from the Tobacco Settlement
14 Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000
15 in January, 2001, (ii) \$35,000,000 in January, 2002, and
16 (iii) \$35,000,000 in January, 2003.

17 (d) Expenditures from Income Tax Refund Fund.

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

23 (2) The Director shall order payment of refunds
24 resulting from overpayment of tax liability under Section
25 201 of this Act from the Income Tax Refund Fund only to the
26 extent that amounts collected pursuant to Section 201 of

1 this Act and transfers pursuant to this subsection (d) and
2 item (3) of subsection (c) have been deposited and retained
3 in the Fund.

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

16 (4) 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 Personal Property Tax Replacement Fund to the Income Tax
20 Refund Fund an amount, certified by the Director to the
21 Comptroller, equal to the excess of the amount of refunds
22 resulting from overpayment of tax liability under
23 subsections (c) and (d) of Section 201 of this Act paid
24 from the Income Tax Refund Fund during the fiscal year over
25 the amount collected pursuant to subsections (c) and (d) of
26 Section 201 of this Act deposited into the Income Tax

1 Refund Fund during the fiscal year.

2 (4.5) As soon as possible after the end of fiscal year
3 1999 and of each fiscal year thereafter, the Director shall
4 order transferred and the State Treasurer and State
5 Comptroller shall transfer from the Income Tax Refund Fund
6 to the General Revenue Fund any surplus remaining in the
7 Income Tax Refund Fund as of the end of such fiscal year;
8 excluding for fiscal years 2000, 2001, and 2002 amounts
9 attributable to transfers under item (3) of subsection (c)
10 less refunds resulting from the earned income tax credit.

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

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

1 Beginning February 1, 1993 and continuing through June 30,
2 1993, of the amounts collected pursuant to subsections (a) and
3 (b) of Section 201 of the Illinois Income Tax Act, minus
4 deposits into the Income Tax Refund Fund, the Department shall
5 deposit 4.4% into the Income Tax Surcharge Local Government
6 Distributive Fund in the State Treasury. Beginning July 1,
7 1993, and continuing through June 30, 1994, of the amounts
8 collected under subsections (a) and (b) of Section 201 of this
9 Act, minus deposits into the Income Tax Refund Fund, the
10 Department shall deposit 1.475% into the Income Tax Surcharge
11 Local Government Distributive Fund in the State Treasury.

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

19 (1) beginning February 1, 2015, and prior to February
20 1, 2025, 1/30; and

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

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

26 (g) Deposits into the Commitment to Human Services Fund.

1 Beginning February 1, 2015, the Department shall deposit the
2 following portions of the revenue realized from the tax imposed
3 upon individuals, trusts, and estates by subsections (a) and
4 (b) of Section 201 of this Act, minus deposits into the Income
5 Tax Refund Fund, into the Commitment to Human Services Fund:

6 (1) beginning February 1, 2015, and prior to February
7 1, 2025, 1/30; and

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

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

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

25 (Source: P.A. 100-22, eff. 7-6-17; 100-23, eff. 7-6-17;
26 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.

1 8-14-18; 100-1171, eff. 1-4-19; 101-10, eff. 6-5-19; 101-81,
2 eff. 7-12-19.)

3 (Text of Section after 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 and continuing through January 31, 2021, the Treasurer
25 shall transfer each month from the General Revenue Fund to the

1 Local Government Distributive Fund an amount equal to the sum
2 of (i) 6.06% (10% of the ratio of the 3% individual income tax
3 rate prior to 2011 to the 4.95% individual income tax rate
4 after July 1, 2017) of the net revenue realized from the tax
5 imposed by subsections (a) and (b) of Section 201 of this Act
6 upon individuals, trusts, and estates during the preceding
7 month and (ii) 6.85% (10% of the ratio of the 4.8% corporate
8 income tax rate prior to 2011 to the 7% corporate income tax
9 rate after July 1, 2017) of the net revenue realized from the
10 tax imposed by subsections (a) and (b) of Section 201 of this
11 Act upon corporations during the preceding month. Beginning
12 February 1, 2021, the Treasurer shall transfer each month from
13 the General Revenue Fund to the Local Government Distributive
14 Fund an amount equal to the sum of (i) 5.32% of the net revenue
15 realized from the tax imposed by subsections (a) and (b) of
16 Section 201 of this Act upon individuals, trusts, and estates
17 during the preceding month and (ii) 6.16% of the net revenue
18 realized from the tax imposed by subsections (a) and (b) of
19 Section 201 of this Act upon corporations during the preceding
20 month. Net revenue realized for a month shall be defined as the
21 revenue from the tax imposed by subsections (a) and (b) of
22 Section 201 of this Act which is deposited in the General
23 Revenue Fund, the Education Assistance Fund, the Income Tax
24 Surcharge Local Government Distributive Fund, the Fund for the
25 Advancement of Education, and the Commitment to Human Services
26 Fund during the month minus the amount paid out of the General

1 Revenue Fund in State warrants during that same month as
2 refunds to taxpayers for overpayment of liability under the tax
3 imposed by subsections (a) and (b) of Section 201 of this Act.

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

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

16 For State fiscal year 2021 only, notwithstanding any
17 provision of law to the contrary, the total amount of revenue
18 and deposits under this Section attributable to revenues
19 realized during State fiscal year 2021 shall be reduced by 5%.

20 (c) Deposits Into Income Tax Refund Fund.

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

1 thereafter, the percentage deposited into the Income Tax
2 Refund Fund during a fiscal year shall be the Annual
3 Percentage. For fiscal year 2011, the Annual Percentage
4 shall be 8.75%. For fiscal year 2012, the Annual Percentage
5 shall be 8.75%. For fiscal year 2013, the Annual Percentage
6 shall be 9.75%. For fiscal year 2014, the Annual Percentage
7 shall be 9.5%. For fiscal year 2015, the Annual Percentage
8 shall be 10%. For fiscal year 2018, the Annual Percentage
9 shall be 9.8%. For fiscal year 2019, the Annual Percentage
10 shall be 9.7%. For fiscal year 2020, the Annual Percentage
11 shall be 9.5%. For fiscal year 2021, the Annual Percentage
12 shall be 9%. For all other fiscal years, the Annual
13 Percentage shall be calculated as a fraction, the numerator
14 of which shall be the amount of refunds approved for
15 payment by the Department during the preceding fiscal year
16 as a result of overpayment of tax liability under
17 subsections (a) and (b) (1), (2), and (3) of Section 201 of
18 this Act plus the amount of such refunds remaining approved
19 but unpaid at the end of the preceding fiscal year, minus
20 the amounts transferred into the Income Tax Refund Fund
21 from the Tobacco Settlement Recovery Fund, and the
22 denominator of which shall be the amounts which will be
23 collected pursuant to subsections (a) and (b) (1), (2), and
24 (3) of Section 201 of this Act during the preceding fiscal
25 year; except that in State fiscal year 2002, the Annual
26 Percentage shall in no event exceed 7.6%. The Director of

1 Revenue shall certify the Annual Percentage to the
2 Comptroller on the last business day of the fiscal year
3 immediately preceding the fiscal year for which it is to be
4 effective.

5 (2) Beginning on January 1, 1989 and thereafter, the
6 Department shall deposit a percentage of the amounts
7 collected pursuant to subsections (a) and (b) (6), (7), and
8 (8), (c) and (d) of Section 201 of this Act into a fund in
9 the State treasury known as the Income Tax Refund Fund.
10 Beginning with State fiscal year 1990 and for each fiscal
11 year thereafter, the percentage deposited into the Income
12 Tax Refund Fund during a fiscal year shall be the Annual
13 Percentage. For fiscal year 2011, the Annual Percentage
14 shall be 17.5%. For fiscal year 2012, the Annual Percentage
15 shall be 17.5%. For fiscal year 2013, the Annual Percentage
16 shall be 14%. For fiscal year 2014, the Annual Percentage
17 shall be 13.4%. For fiscal year 2015, the Annual Percentage
18 shall be 14%. For fiscal year 2018, the Annual Percentage
19 shall be 17.5%. For fiscal year 2019, the Annual Percentage
20 shall be 15.5%. For fiscal year 2020, the Annual Percentage
21 shall be 14.25%. For fiscal year 2021, the Annual
22 Percentage shall be 14%. For all other fiscal years, the
23 Annual Percentage shall be calculated as a fraction, the
24 numerator of which shall be the amount of refunds approved
25 for payment by the Department during the preceding fiscal
26 year as a result of overpayment of tax liability under

1 subsections (a) and (b) (6), (7), and (8), (c) and (d) of
2 Section 201 of this Act plus the amount of such refunds
3 remaining approved but unpaid at the end of the preceding
4 fiscal year, and the denominator of which shall be the
5 amounts which will be collected pursuant to subsections (a)
6 and (b) (6), (7), and (8), (c) and (d) of Section 201 of
7 this Act during the preceding fiscal year; except that in
8 State fiscal year 2002, the Annual Percentage shall in no
9 event exceed 23%. The Director of Revenue shall certify the
10 Annual Percentage to the Comptroller on the last business
11 day of the fiscal year immediately preceding the fiscal
12 year for which it is to be effective.

13 (3) The Comptroller shall order transferred and the
14 Treasurer shall transfer from the Tobacco Settlement
15 Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000
16 in January, 2001, (ii) \$35,000,000 in January, 2002, and
17 (iii) \$35,000,000 in January, 2003.

18 (d) Expenditures from Income Tax Refund Fund.

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

24 (2) The Director shall order payment of refunds
25 resulting from overpayment of tax liability under Section
26 201 of this Act from the Income Tax Refund Fund only to the

1 extent that amounts collected pursuant to Section 201 of
2 this Act and transfers pursuant to this subsection (d) and
3 item (3) of subsection (c) have been deposited and retained
4 in the Fund.

5 (3) 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 Income Tax Refund Fund to the Personal Property Tax
9 Replacement Fund an amount, certified by the Director to
10 the Comptroller, equal to the excess of the amount
11 collected pursuant to subsections (c) and (d) of Section
12 201 of this Act deposited into the Income Tax Refund Fund
13 during the fiscal year over the amount of refunds resulting
14 from overpayment of tax liability under subsections (c) and
15 (d) of Section 201 of this Act paid from the Income Tax
16 Refund Fund during the fiscal year.

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

1 Section 201 of this Act deposited into the Income Tax
2 Refund Fund during the fiscal year.

3 (4.5) As soon as possible after the end of fiscal year
4 1999 and of each fiscal year thereafter, the Director shall
5 order transferred and the State Treasurer and State
6 Comptroller shall transfer from the Income Tax Refund Fund
7 to the General Revenue Fund any surplus remaining in the
8 Income Tax Refund Fund as of the end of such fiscal year;
9 excluding for fiscal years 2000, 2001, and 2002 amounts
10 attributable to transfers under item (3) of subsection (c)
11 less refunds resulting from the earned income tax credit.

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

16 (e) Deposits into the Education Assistance Fund and the
17 Income Tax Surcharge Local Government Distributive Fund. On
18 July 1, 1991, and thereafter, of the amounts collected pursuant
19 to subsections (a) and (b) of Section 201 of this Act, minus
20 deposits into the Income Tax Refund Fund, the Department shall
21 deposit 7.3% into the Education Assistance Fund in the State
22 Treasury. Beginning July 1, 1991, and continuing through
23 January 31, 1993, of the amounts collected pursuant to
24 subsections (a) and (b) of Section 201 of the Illinois Income
25 Tax Act, minus deposits into the Income Tax Refund Fund, the
26 Department shall deposit 3.0% into the Income Tax Surcharge

1 Local Government Distributive Fund in the State Treasury.
2 Beginning February 1, 1993 and continuing through June 30,
3 1993, of the amounts collected pursuant to subsections (a) and
4 (b) of Section 201 of the Illinois Income Tax Act, minus
5 deposits into the Income Tax Refund Fund, the Department shall
6 deposit 4.4% into the Income Tax Surcharge Local Government
7 Distributive Fund in the State Treasury. Beginning July 1,
8 1993, and continuing through June 30, 1994, of the amounts
9 collected under subsections (a) and (b) of Section 201 of this
10 Act, minus deposits into the Income Tax Refund Fund, the
11 Department shall deposit 1.475% into the Income Tax Surcharge
12 Local Government Distributive Fund in the State Treasury.

13 (f) Deposits into the Fund for the Advancement of
14 Education. Beginning February 1, 2015, the Department shall
15 deposit the following portions of the revenue realized from the
16 tax imposed upon individuals, trusts, and estates by
17 subsections (a) and (b) of Section 201 of this Act, minus
18 deposits into the Income Tax Refund Fund, into the Fund for the
19 Advancement of Education:

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

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

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

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

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

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

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

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

26 (Source: P.A. 100-22, eff. 7-6-17; 100-23, eff. 7-6-17;

1 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.
 2 8-14-18; 100-1171, eff. 1-4-19; 101-8, see Section 99 for
 3 effective date; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19;
 4 revised 10-1-19.)

5 ARTICLE 15. SPECIAL DISTRICTS

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

8 (30 ILCS 105/8.25f) (from Ch. 127, par. 144.25f)

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

10 (a) Deposits. The following amounts shall be deposited into
 11 the McCormick Place Expansion Project Fund in the State
 12 Treasury: (i) the moneys required to be deposited into the Fund
 13 under Section 9 of the Use Tax Act, Section 9 of the Service
 14 Occupation Tax Act, Section 9 of the Service Use Tax Act, and
 15 Section 3 of the Retailers' Occupation Tax Act and (ii) the
 16 moneys required to be deposited into the Fund under subsection
 17 (g) of Section 13 of the Metropolitan Pier and Exposition
 18 Authority Act. Notwithstanding the foregoing, the maximum
 19 amount that may be deposited into the McCormick Place Expansion
 20 Project Fund from item (i) shall not exceed the Total Deposit
 21 amounts with respect to the following fiscal years:

	Total
Fiscal Year	Deposit

1	1993	\$0
2	1994	53,000,000
3	1995	58,000,000
4	1996	61,000,000
5	1997	64,000,000
6	1998	68,000,000
7	1999	71,000,000
8	2000	75,000,000
9	2001	80,000,000
10	2002	93,000,000
11	2003	99,000,000
12	2004	103,000,000
13	2005	108,000,000
14	2006	113,000,000
15	2007	119,000,000
16	2008	126,000,000
17	2009	132,000,000
18	2010	139,000,000
19	2011	146,000,000
20	2012	153,000,000
21	2013	161,000,000
22	2014	170,000,000
23	2015	179,000,000
24	2016	189,000,000
25	2017	199,000,000
26	2018	210,000,000

1	2019		221,000,000
2	2020		233,000,000
3	2021	<u>300,000,000</u>	246,000,000
4	2022	<u>300,000,000</u>	260,000,000
5	2023	<u>300,000,000</u>	275,000,000
6	2024	<u>300,000,000</u>	275,000,000
7	2025	<u>300,000,000</u>	275,000,000
8	2026	<u>300,000,000</u>	279,000,000
9	2027	<u>375,000,000</u>	292,000,000
10	2028	<u>375,000,000</u>	307,000,000
11	2029	<u>375,000,000</u>	322,000,000
12	2030	<u>375,000,000</u>	338,000,000
13	2031	<u>375,000,000</u>	350,000,000
14	2032	<u>375,000,000</u>	350,000,000
15	<u>2033</u>		<u>375,000,000</u>
16	<u>2034</u>		<u>375,000,000</u>
17	<u>2035</u>		<u>375,000,000</u>
18	<u>2036</u>		<u>450,000,000</u>

19 and
20 each fiscal year thereafter
21 that bonds are outstanding
22 under Section 13.2 of the
23 Metropolitan Pier and Exposition
24 Authority Act, but not after
25 fiscal year 2060.

26 Provided that all amounts deposited in the Fund and

1 requested in the Authority's certificate have been paid to the
2 Authority, all amounts remaining in the McCormick Place
3 Expansion Project Fund on the last day of any month shall be
4 transferred to the General Revenue Fund.

5 (b) Authority certificate. Beginning with fiscal year 1994
6 and continuing for each fiscal year thereafter, the Chairman of
7 the Metropolitan Pier and Exposition Authority shall annually
8 certify to the State Comptroller and the State Treasurer the
9 amount necessary and required, during the fiscal year with
10 respect to which the certification is made, to pay the debt
11 service requirements (including amounts to be paid with respect
12 to arrangements to provide additional security or liquidity) on
13 all outstanding bonds and notes, including refunding bonds,
14 (collectively referred to as "bonds") in an amount issued by
15 the Authority pursuant to Section 13.2 of the Metropolitan Pier
16 and Exposition Authority Act. The certificate may be amended
17 from time to time as necessary.

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

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

21 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

22 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
23 and trailers that are required to be registered with an agency
24 of this State, each retailer required or authorized to collect

1 the tax imposed by this Act shall pay to the Department the
2 amount of such tax (except as otherwise provided) at the time
3 when he is required to file his return for the period during
4 which such tax was collected, less a discount of 2.1% prior to
5 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
6 per calendar year, whichever is greater, which is allowed to
7 reimburse the retailer for expenses incurred in collecting the
8 tax, keeping records, preparing and filing returns, remitting
9 the tax and supplying data to the Department on request. The
10 discount under this Section is not allowed for the 1.25%
11 portion of taxes paid on aviation fuel that is subject to the
12 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
13 47133. In the case of retailers who report and pay the tax on a
14 transaction by transaction basis, as provided in this Section,
15 such discount shall be taken with each such tax remittance
16 instead of when such retailer files his periodic return. The
17 discount allowed under this Section is allowed only for returns
18 that are filed in the manner required by this Act. The
19 Department may disallow the discount for retailers whose
20 certificate of registration is revoked at the time the return
21 is filed, but only if the Department's decision to revoke the
22 certificate of registration has become final. A retailer need
23 not remit that part of any tax collected by him to the extent
24 that he is required to remit and does remit the tax imposed by
25 the Retailers' Occupation Tax Act, with respect to the sale of
26 the same property.

1 Where such tangible personal property is sold under a
2 conditional sales contract, or under any other form of sale
3 wherein the payment of the principal sum, or a part thereof, is
4 extended beyond the close of the period for which the return is
5 filed, the retailer, in collecting the tax (except as to motor
6 vehicles, watercraft, aircraft, and trailers that are required
7 to be registered with an agency of this State), may collect for
8 each tax return period, only the tax applicable to that part of
9 the selling price actually received during such tax return
10 period.

11 Except as provided in this Section, on or before the
12 twentieth day of each calendar month, such retailer shall file
13 a return for the preceding calendar month. Such return shall be
14 filed on forms prescribed by the Department and shall furnish
15 such information as the Department may reasonably require. On
16 and after January 1, 2018, except for returns for motor
17 vehicles, watercraft, aircraft, and trailers that are required
18 to be registered with an agency of this State, with respect to
19 retailers whose annual gross receipts average \$20,000 or more,
20 all returns required to be filed pursuant to this Act shall be
21 filed electronically. Retailers who demonstrate that they do
22 not have access to the Internet or demonstrate hardship in
23 filing electronically may petition the Department to waive the
24 electronic filing requirement.

25 The Department may require returns to be filed on a
26 quarterly basis. If so required, a return for each calendar

1 quarter shall be filed on or before the twentieth day of the
2 calendar month following the end of such calendar quarter. The
3 taxpayer shall also file a return with the Department for each
4 of the first two months of each calendar quarter, on or before
5 the twentieth day of the following calendar month, stating:

6 1. The name of the seller;

7 2. The address of the principal place of business from
8 which he engages in the business of selling tangible
9 personal property at retail in this State;

10 3. The total amount of taxable receipts received by him
11 during the preceding calendar month from sales of tangible
12 personal property by him during such preceding calendar
13 month, including receipts from charge and time sales, but
14 less all deductions allowed by law;

15 4. The amount of credit provided in Section 2d of this
16 Act;

17 5. The amount of tax due;

18 5-5. The signature of the taxpayer; and

19 6. Such other reasonable information as the Department
20 may require.

21 Each retailer required or authorized to collect the tax
22 imposed by this Act on aviation fuel sold at retail in this
23 State during the preceding calendar month shall, instead of
24 reporting and paying tax on aviation fuel as otherwise required
25 by this Section, report and pay such tax on a separate aviation
26 fuel tax return. The requirements related to the return shall

1 be as otherwise provided in this Section. Notwithstanding any
2 other provisions of this Act to the contrary, retailers
3 collecting tax on aviation fuel shall file all aviation fuel
4 tax returns and shall make all aviation fuel tax payments by
5 electronic means in the manner and form required by the
6 Department. For purposes of this Section, "aviation fuel" means
7 jet fuel and aviation gasoline.

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

12 Notwithstanding any other provision of this Act to the
13 contrary, retailers subject to tax on cannabis shall file all
14 cannabis tax returns and shall make all cannabis tax payments
15 by electronic means in the manner and form required by the
16 Department.

17 Beginning October 1, 1993, a taxpayer who has an average
18 monthly tax liability of \$150,000 or more shall make all
19 payments required by rules of the Department by electronic
20 funds transfer. Beginning October 1, 1994, a taxpayer who has
21 an average monthly tax liability of \$100,000 or more shall make
22 all payments required by rules of the Department by electronic
23 funds transfer. Beginning October 1, 1995, a taxpayer who has
24 an average monthly tax liability of \$50,000 or more shall make
25 all payments required by rules of the Department by electronic
26 funds transfer. Beginning October 1, 2000, a taxpayer who has

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

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

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

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

1 in the manner authorized by the Department.

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

5 Before October 1, 2000, if the taxpayer's average monthly
6 tax liability to the Department under this Act, the Retailers'
7 Occupation Tax Act, the Service Occupation Tax Act, the Service
8 Use Tax Act was \$10,000 or more during the preceding 4 complete
9 calendar quarters, he shall file a return with the Department
10 each month by the 20th day of the month next following the
11 month during which such tax liability is incurred and shall
12 make payments to the Department on or before the 7th, 15th,
13 22nd and last day of the month during which such liability is
14 incurred. On and after October 1, 2000, if the taxpayer's
15 average monthly tax liability to the Department under this Act,
16 the Retailers' Occupation Tax Act, the Service Occupation Tax
17 Act, and the Service Use Tax Act was \$20,000 or more during the
18 preceding 4 complete calendar quarters, he shall file a return
19 with the Department each month by the 20th day of the month
20 next following the month during which such tax liability is
21 incurred and shall make payment to the Department on or before
22 the 7th, 15th, 22nd and last day of the month during which such
23 liability is incurred. If the month during which such tax
24 liability is incurred began prior to January 1, 1985, each
25 payment shall be in an amount equal to 1/4 of the taxpayer's
26 actual liability for the month or an amount set by the

1 Department not to exceed 1/4 of the average monthly liability
2 of the taxpayer to the Department for the preceding 4 complete
3 calendar quarters (excluding the month of highest liability and
4 the month of lowest liability in such 4 quarter period). If the
5 month during which such tax liability is incurred begins on or
6 after January 1, 1985, and prior to January 1, 1987, each
7 payment shall be in an amount equal to 22.5% of the taxpayer's
8 actual liability for the month or 27.5% of the taxpayer's
9 liability for the same calendar month of the preceding year. If
10 the month during which such tax liability is incurred begins on
11 or after January 1, 1987, and prior to January 1, 1988, each
12 payment shall be in an amount equal to 22.5% of the taxpayer's
13 actual liability for the month or 26.25% of the taxpayer's
14 liability for the same calendar month of the preceding year. If
15 the month during which such tax liability is incurred begins on
16 or after January 1, 1988, and prior to January 1, 1989, or
17 begins on or after January 1, 1996, each payment shall be in an
18 amount equal to 22.5% of the taxpayer's actual liability for
19 the month or 25% of the taxpayer's liability for the same
20 calendar month of the preceding year. If the month during which
21 such tax liability is incurred begins on or after January 1,
22 1989, and prior to January 1, 1996, each payment shall be in an
23 amount equal to 22.5% of the taxpayer's actual liability for
24 the month or 25% of the taxpayer's liability for the same
25 calendar month of the preceding year or 100% of the taxpayer's
26 actual liability for the quarter monthly reporting period. The

1 amount of such quarter monthly payments shall be credited
2 against the final tax liability of the taxpayer's return for
3 that month. Before October 1, 2000, once applicable, the
4 requirement of the making of quarter monthly payments to the
5 Department shall continue until such taxpayer's average
6 monthly liability to the Department during the preceding 4
7 complete calendar quarters (excluding the month of highest
8 liability and the month of lowest liability) is less than
9 \$9,000, or until such taxpayer's average monthly liability to
10 the Department as computed for each calendar quarter of the 4
11 preceding complete calendar quarter period is less than
12 \$10,000. 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 \$10,000 threshold stated above, then such
17 taxpayer may petition the Department for change in such
18 taxpayer's reporting status. On and after October 1, 2000, once
19 applicable, the requirement of the making of quarter monthly
20 payments to the Department shall continue until such taxpayer's
21 average monthly liability to the Department during the
22 preceding 4 complete calendar quarters (excluding the month of
23 highest liability and the month of lowest liability) is less
24 than \$19,000 or until such taxpayer's average monthly liability
25 to the Department as computed for each calendar quarter of the
26 4 preceding complete calendar quarter period is less than

1 \$20,000. However, if a taxpayer can show the Department that a
2 substantial change in the taxpayer's business has occurred
3 which causes the taxpayer to anticipate that his average
4 monthly tax liability for the reasonably foreseeable future
5 will fall below the \$20,000 threshold stated above, then such
6 taxpayer may petition the Department for a change in such
7 taxpayer's reporting status. The Department shall change such
8 taxpayer's reporting status unless it finds that such change is
9 seasonal in nature and not likely to be long term. If any such
10 quarter monthly payment is not paid at the time or in the
11 amount required by this Section, then the taxpayer shall be
12 liable for penalties and interest on the difference between the
13 minimum amount due and the amount of such quarter monthly
14 payment actually and timely paid, except insofar as the
15 taxpayer has previously made payments for that month to the
16 Department in excess of the minimum payments previously due as
17 provided in this Section. The Department shall make reasonable
18 rules and regulations to govern the quarter monthly payment
19 amount and quarter monthly payment dates for taxpayers who file
20 on other than a calendar monthly basis.

21 If any such payment provided for in this Section exceeds
22 the taxpayer's liabilities under this Act, the Retailers'
23 Occupation Tax Act, the Service Occupation Tax Act and the
24 Service Use Tax Act, as shown by an original monthly return,
25 the Department shall issue to the taxpayer a credit memorandum
26 no later than 30 days after the date of payment, which

1 memorandum may be submitted by the taxpayer to the Department
2 in payment of tax liability subsequently to be remitted by the
3 taxpayer to the Department or be assigned by the taxpayer to a
4 similar taxpayer under this Act, the Retailers' Occupation Tax
5 Act, the Service Occupation Tax Act or the Service Use Tax Act,
6 in accordance with reasonable rules and regulations to be
7 prescribed by the Department, except that if such excess
8 payment is shown on an original monthly return and is made
9 after December 31, 1986, no credit memorandum shall be issued,
10 unless requested by the taxpayer. If no such request is made,
11 the taxpayer may credit such excess payment against tax
12 liability subsequently to be remitted by the taxpayer to the
13 Department under this Act, the Retailers' Occupation Tax Act,
14 the Service Occupation Tax Act or the Service Use Tax Act, in
15 accordance with reasonable rules and regulations prescribed by
16 the Department. If the Department subsequently determines that
17 all or any part of the credit taken was not actually due to the
18 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
19 be reduced by 2.1% or 1.75% of the difference between the
20 credit taken and that actually due, and the taxpayer shall be
21 liable for penalties and interest on such difference.

22 If the retailer is otherwise required to file a monthly
23 return and if the retailer's average monthly tax liability to
24 the Department does not exceed \$200, the Department may
25 authorize his returns to be filed on a quarter annual basis,
26 with the return for January, February, and March of a given

1 year being due by April 20 of such year; with the return for
2 April, May and June of a given year being due by July 20 of such
3 year; with the return for July, August and September of a given
4 year being due by October 20 of such year, and with the return
5 for October, November and December of a given year being due by
6 January 20 of the following year.

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

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

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

23 In addition, with respect to motor vehicles, watercraft,
24 aircraft, and trailers that are required to be registered with
25 an agency of this State, except as otherwise provided in this
26 Section, every retailer selling this kind of tangible personal

1 property shall file, with the Department, upon a form to be
2 prescribed and supplied by the Department, a separate return
3 for each such item of tangible personal property which the
4 retailer sells, except that if, in the same transaction, (i) a
5 retailer of aircraft, watercraft, motor vehicles or trailers
6 transfers more than one aircraft, watercraft, motor vehicle or
7 trailer to another aircraft, watercraft, motor vehicle or
8 trailer retailer for the purpose of resale or (ii) a retailer
9 of aircraft, watercraft, motor vehicles, or trailers transfers
10 more than one aircraft, watercraft, motor vehicle, or trailer
11 to a purchaser for use as a qualifying rolling stock as
12 provided in Section 3-55 of this Act, then that seller may
13 report the transfer of all the aircraft, watercraft, motor
14 vehicles or trailers involved in that transaction to the
15 Department on the same uniform invoice-transaction reporting
16 return form. For purposes of this Section, "watercraft" means a
17 Class 2, Class 3, or Class 4 watercraft as defined in Section
18 3-2 of the Boat Registration and Safety Act, a personal
19 watercraft, or any boat equipped with an inboard motor.

20 In addition, with respect to motor vehicles, watercraft,
21 aircraft, and trailers that are required to be registered with
22 an agency of this State, every person who is engaged in the
23 business of leasing or renting such items and who, in
24 connection with such business, sells any such item to a
25 retailer for the purpose of resale is, notwithstanding any
26 other provision of this Section to the contrary, authorized to

1 meet the return-filing requirement of this Act by reporting the
2 transfer of all the aircraft, watercraft, motor vehicles, or
3 trailers transferred for resale during a month to the
4 Department on the same uniform invoice-transaction reporting
5 return form on or before the 20th of the month following the
6 month in which the transfer takes place. Notwithstanding any
7 other provision of this Act to the contrary, all returns filed
8 under this paragraph must be filed by electronic means in the
9 manner and form as required by the Department.

10 The transaction reporting return in the case of motor
11 vehicles or trailers that are required to be registered with an
12 agency of this State, shall be the same document as the Uniform
13 Invoice referred to in Section 5-402 of the Illinois Vehicle
14 Code and must show the name and address of the seller; the name
15 and address of the purchaser; the amount of the selling price
16 including the amount allowed by the retailer for traded-in
17 property, if any; the amount allowed by the retailer for the
18 traded-in tangible personal property, if any, to the extent to
19 which Section 2 of this Act allows an exemption for the value
20 of traded-in property; the balance payable after deducting such
21 trade-in allowance from the total selling price; the amount of
22 tax due from the retailer with respect to such transaction; the
23 amount of tax collected from the purchaser by the retailer on
24 such transaction (or satisfactory evidence that such tax is not
25 due in that particular instance, if that is claimed to be the
26 fact); the place and date of the sale; a sufficient

1 identification of the property sold; such other information as
2 is required in Section 5-402 of the Illinois Vehicle Code, and
3 such other information as the Department may reasonably
4 require.

5 The transaction reporting return in the case of watercraft
6 and aircraft must show the name and address of the seller; the
7 name and address of the purchaser; the amount of the selling
8 price including the amount allowed by the retailer for
9 traded-in property, if any; the amount allowed by the retailer
10 for the traded-in tangible personal property, if any, to the
11 extent to which Section 2 of this Act allows an exemption for
12 the value of traded-in property; the balance payable after
13 deducting such trade-in allowance from the total selling price;
14 the amount of tax due from the retailer with respect to such
15 transaction; the amount of tax collected from the purchaser by
16 the retailer on such transaction (or satisfactory evidence that
17 such tax is not due in that particular instance, if that is
18 claimed to be the fact); the place and date of the sale, a
19 sufficient identification of the property sold, and such other
20 information as the Department may reasonably require.

21 Such transaction reporting return shall be filed not later
22 than 20 days after the date of delivery of the item that is
23 being sold, but may be filed by the retailer at any time sooner
24 than that if he chooses to do so. The transaction reporting
25 return and tax remittance or proof of exemption from the tax
26 that is imposed by this Act may be transmitted to the

1 Department by way of the State agency with which, or State
2 officer with whom, the tangible personal property must be
3 titled or registered (if titling or registration is required)
4 if the Department and such agency or State officer determine
5 that this procedure will expedite the processing of
6 applications for title or registration.

7 With each such transaction reporting return, the retailer
8 shall remit the proper amount of tax due (or shall submit
9 satisfactory evidence that the sale is not taxable if that is
10 the case), to the Department or its agents, whereupon the
11 Department shall issue, in the purchaser's name, a tax receipt
12 (or a certificate of exemption if the Department is satisfied
13 that the particular sale is tax exempt) which such purchaser
14 may submit to the agency with which, or State officer with
15 whom, he must title or register the tangible personal property
16 that is involved (if titling or registration is required) in
17 support of such purchaser's application for an Illinois
18 certificate or other evidence of title or registration to such
19 tangible personal property.

20 No retailer's failure or refusal to remit tax under this
21 Act precludes a user, who has paid the proper tax to the
22 retailer, from obtaining his certificate of title or other
23 evidence of title or registration (if titling or registration
24 is required) upon satisfying the Department that such user has
25 paid the proper tax (if tax is due) to the retailer. The
26 Department shall adopt appropriate rules to carry out the

1 mandate of this paragraph.

2 If the user who would otherwise pay tax to the retailer
3 wants the transaction reporting return filed and the payment of
4 tax or proof of exemption made to the Department before the
5 retailer is willing to take these actions and such user has not
6 paid the tax to the retailer, such user may certify to the fact
7 of such delay by the retailer, and may (upon the Department
8 being satisfied of the truth of such certification) transmit
9 the information required by the transaction reporting return
10 and the remittance for tax or proof of exemption directly to
11 the Department and obtain his tax receipt or exemption
12 determination, in which event the transaction reporting return
13 and tax remittance (if a tax payment was required) shall be
14 credited by the Department to the proper retailer's account
15 with the Department, but without the 2.1% or 1.75% discount
16 provided for in this Section being allowed. When the user pays
17 the tax directly to the Department, he shall pay the tax in the
18 same amount and in the same form in which it would be remitted
19 if the tax had been remitted to the Department by the retailer.

20 Where a retailer collects the tax with respect to the
21 selling price of tangible personal property which he sells and
22 the purchaser thereafter returns such tangible personal
23 property and the retailer refunds the selling price thereof to
24 the purchaser, such retailer shall also refund, to the
25 purchaser, the tax so collected from the purchaser. When filing
26 his return for the period in which he refunds such tax to the

1 purchaser, the retailer may deduct the amount of the tax so
2 refunded by him to the purchaser from any other use tax which
3 such retailer may be required to pay or remit to the
4 Department, as shown by such return, if the amount of the tax
5 to be deducted was previously remitted to the Department by
6 such retailer. If the retailer has not previously remitted the
7 amount of such tax to the Department, he is entitled to no
8 deduction under this Act upon refunding such tax to the
9 purchaser.

10 Any retailer filing a return under this Section shall also
11 include (for the purpose of paying tax thereon) the total tax
12 covered by such return upon the selling price of tangible
13 personal property purchased by him at retail from a retailer,
14 but as to which the tax imposed by this Act was not collected
15 from the retailer filing such return, and such retailer shall
16 remit the amount of such tax to the Department when filing such
17 return.

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

24 Where the retailer has more than one business registered
25 with the Department under separate registration under this Act,
26 such retailer may not file each return that is due as a single

1 return covering all such registered businesses, but shall file
2 separate returns for each such registered business.

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

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

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

26 For aviation fuel sold on or after December 1, 2019, each

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

12 Beginning August 1, 2000, each month the Department shall
13 pay into the State and Local Sales Tax Reform Fund 100% of the
14 net revenue realized for the preceding month from the 1.25%
15 rate on the selling price of motor fuel and gasohol. Beginning
16 September 1, 2010, each month the Department shall pay into the
17 State and Local Sales Tax Reform Fund 100% of the net revenue
18 realized for the preceding month from the 1.25% rate on the
19 selling price of sales tax holiday items.

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

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

8 Beginning July 1, 2011, each month the Department shall pay
9 into the Clean Air Act Permit Fund 80% of the net revenue
10 realized for the preceding month from the 6.25% general rate on
11 the selling price of sorbents used in Illinois in the process
12 of sorbent injection as used to comply with the Environmental
13 Protection Act or the federal Clean Air Act, but the total
14 payment into the Clean Air Act Permit Fund under this Act and
15 the Retailers' Occupation Tax Act shall not exceed \$2,000,000
16 in any fiscal year.

17 Beginning July 1, 2013, each month the Department shall pay
18 into the Underground Storage Tank Fund from the proceeds
19 collected under this Act, the Service Use Tax Act, the Service
20 Occupation Tax Act, and the Retailers' Occupation Tax Act an
21 amount equal to the average monthly deficit in the Underground
22 Storage Tank Fund during the prior year, as certified annually
23 by the Illinois Environmental Protection Agency, but the total
24 payment into the Underground Storage Tank Fund under this Act,
25 the Service Use Tax Act, the Service Occupation Tax Act, and
26 the Retailers' Occupation Tax Act shall not exceed \$18,000,000

1 in any State fiscal year. As used in this paragraph, the
2 "average monthly deficit" shall be equal to the difference
3 between the average monthly claims for payment by the fund and
4 the average monthly revenues deposited into the fund, excluding
5 payments made pursuant to this paragraph.

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

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

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

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

24 Subject to payment of amounts into the Build Illinois Fund
25 as provided in the preceding paragraph or in any amendment
26 thereto hereafter enacted, the following specified monthly

1 installment of the amount requested in the certificate of the
2 Chairman of the Metropolitan Pier and Exposition Authority
3 provided under Section 8.25f of the State Finance Act, but not
4 in excess of the sums designated as "Total Deposit", shall be
5 deposited in the aggregate from collections under Section 9 of
6 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
7 9 of the Service Occupation Tax Act, and Section 3 of the
8 Retailers' Occupation Tax Act into the McCormick Place
9 Expansion Project Fund in the specified 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
26	2008	126,000,000

1	2009		132,000,000
2	2010		139,000,000
3	2011		146,000,000
4	2012		153,000,000
5	2013		161,000,000
6	2014		170,000,000
7	2015		179,000,000
8	2016		189,000,000
9	2017		199,000,000
10	2018		210,000,000
11	2019		221,000,000
12	2020		233,000,000
13	2021	<u>300,000,000</u>	246,000,000
14	2022	<u>300,000,000</u>	260,000,000
15	2023	<u>300,000,000</u>	275,000,000
16	2024	<u>300,000,000</u>	275,000,000
17	2025	<u>300,000,000</u>	275,000,000
18	2026	<u>300,000,000</u>	279,000,000
19	2027	<u>375,000,000</u>	292,000,000
20	2028	<u>375,000,000</u>	307,000,000
21	2029	<u>375,000,000</u>	322,000,000
22	2030	<u>375,000,000</u>	338,000,000
23	2031	<u>375,000,000</u>	350,000,000
24	2032	<u>375,000,000</u>	350,000,000
25	<u>2033</u>		<u>375,000,000</u>
26	<u>2034</u>		<u>375,000,000</u>

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

3 and

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2060.

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

24 Subject to payment of amounts into the Capital Projects
25 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
26 and the McCormick Place Expansion Project Fund pursuant to the

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

10 Subject to payment of amounts into 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, beginning July 1, 1993 and ending on September 30,
14 2013, the Department shall each month pay into the Illinois Tax
15 Increment Fund 0.27% of 80% of the net revenue realized for the
16 preceding month from the 6.25% general rate on the selling
17 price of tangible personal property.

18 Subject to payment of amounts into the Build Illinois Fund
19 and the McCormick Place Expansion Project Fund pursuant to the
20 preceding paragraphs or in any amendments thereto hereafter
21 enacted, beginning with the receipt of the first report of
22 taxes paid by an eligible business and continuing for a 25-year
23 period, the Department shall each month pay into the Energy
24 Infrastructure Fund 80% of the net revenue realized from the
25 6.25% general rate on the selling price of Illinois-mined coal
26 that was sold to an eligible business. For purposes of this

1 paragraph, the term "eligible business" means a new electric
2 generating facility certified pursuant to Section 605-332 of
3 the Department of Commerce and Economic Opportunity Law of the
4 Civil Administrative Code of Illinois.

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

24 Subject to payments of amounts into the Build Illinois
25 Fund, the McCormick Place Expansion Project Fund, the Illinois
26 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax

1 Compliance and Administration Fund as provided in this Section,
2 beginning on July 1, 2018 the Department shall pay each month
3 into the Downstate Public Transportation Fund the moneys
4 required to be so paid under Section 2-3 of the Downstate
5 Public Transportation Act.

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

1	Fiscal Year	Total Deposit
2	2024	\$200,000,000
3	2025	\$206,000,000
4	2026	\$212,200,000
5	2027	\$218,500,000
6	2028	\$225,100,000
7	2029	\$288,700,000
8	2030	\$298,900,000
9	2031	\$309,300,000
10	2032	\$320,100,000
11	2033	\$331,200,000
12	2034	\$341,200,000
13	2035	\$351,400,000
14	2036	\$361,900,000
15	2037	\$372,800,000
16	2038	\$384,000,000
17	2039	\$395,500,000
18	2040	\$407,400,000
19	2041	\$419,600,000
20	2042	\$432,200,000
21	2043	\$445,100,000

22 Beginning July 1, 2021 and until July 1, 2022, subject to
23 the payment of amounts into the State and Local Sales Tax
24 Reform Fund, the Build Illinois Fund, the McCormick Place
25 Expansion Project Fund, the Illinois Tax Increment Fund, the
26 Energy Infrastructure Fund, and the Tax Compliance and

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

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

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

21 As soon as possible after the first day of each month, upon
22 certification of the Department of Revenue, the Comptroller
23 shall order transferred and the Treasurer shall transfer from
24 the General Revenue Fund to the Motor Fuel Tax Fund an amount
25 equal to 1.7% of 80% of the net revenue realized under this Act
26 for the second preceding month. Beginning April 1, 2000, this

1 transfer is no longer required and shall not be made.

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

6 For greater simplicity of administration, manufacturers,
7 importers and wholesalers whose products are sold at retail in
8 Illinois by numerous retailers, and who wish to do so, may
9 assume the responsibility for accounting and paying to the
10 Department all tax accruing under this Act with respect to such
11 sales, if the retailers who are affected do not make written
12 objection to the Department to this arrangement.

13 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
14 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
15 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section
16 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
17 6-28-19; 101-604, eff. 12-13-19.)

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

20 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

21 Sec. 9. Each serviceman required or authorized to collect
22 the tax herein imposed shall pay to the Department the amount
23 of such tax (except as otherwise provided) at the time when he
24 is required to file his return for the period during which such

1 tax was collected, less a discount of 2.1% prior to January 1,
2 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
3 year, whichever is greater, which is allowed to reimburse the
4 serviceman for expenses incurred in collecting the tax, keeping
5 records, preparing and filing returns, remitting the tax and
6 supplying data to the Department on request. The discount under
7 this Section is not allowed for the 1.25% portion of taxes paid
8 on aviation fuel that is subject to the revenue use
9 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The
10 discount allowed under this Section is allowed only for returns
11 that are filed in the manner required by this Act. The
12 Department may disallow the discount for servicemen whose
13 certificate of registration is revoked at the time the return
14 is filed, but only if the Department's decision to revoke the
15 certificate of registration has become final. A serviceman need
16 not remit that part of any tax collected by him to the extent
17 that he is required to pay and does pay the tax imposed by the
18 Service Occupation Tax Act with respect to his sale of service
19 involving the incidental transfer by him of the same property.

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. Such return shall be filed on a
25 form prescribed by the Department and shall contain such
26 information as the Department may reasonably require. On and

1 after January 1, 2018, with respect to servicemen whose annual
2 gross receipts average \$20,000 or more, all returns required to
3 be filed pursuant to this Act shall be filed electronically.
4 Servicemen who demonstrate that they do not have access to the
5 Internet or demonstrate hardship in filing electronically may
6 petition the Department to waive the electronic filing
7 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 imposed by this Act on aviation fuel transferred as an incident
4 of a sale of service in this State during the preceding
5 calendar month shall, instead of reporting and paying tax on
6 aviation fuel as otherwise required by this Section, report and
7 pay such tax on a separate aviation fuel tax return. The
8 requirements related to the return shall be as otherwise
9 provided in this Section. Notwithstanding any other provisions
10 of this Act to the contrary, servicemen collecting tax on
11 aviation fuel 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 Beginning October 1, 1993, a taxpayer who has an average
26 monthly tax liability of \$150,000 or more shall make all

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

24 Before August 1 of each year beginning in 1993, the
25 Department shall notify all taxpayers required to make payments
26 by electronic funds transfer. All taxpayers required to make

1 payments by electronic funds transfer shall make those payments
2 for a minimum of one year beginning on October 1.

3 Any taxpayer not required to make payments by electronic
4 funds transfer may make payments by electronic funds transfer
5 with the permission of the Department.

6 All taxpayers required to make payment by electronic funds
7 transfer and any taxpayers authorized to voluntarily make
8 payments by electronic funds transfer shall make those payments
9 in the manner authorized by the Department.

10 The Department shall adopt such rules as are necessary to
11 effectuate a program of electronic funds transfer and the
12 requirements of this Section.

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

24 If the serviceman is otherwise required to file a monthly
25 or quarterly return and if the serviceman's average monthly tax
26 liability to the Department does not exceed \$50, the Department

1 may authorize his returns to be filed on an annual basis, with
2 the return for a given year being due by January 20 of the
3 following year.

4 Such quarter annual and annual returns, as to form and
5 substance, shall be subject to the same requirements as monthly
6 returns.

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

14 Where a serviceman collects the tax with respect to the
15 selling price of property which he sells and the purchaser
16 thereafter returns such property and the serviceman refunds the
17 selling price thereof to the purchaser, such serviceman shall
18 also refund, to the purchaser, the tax so collected from the
19 purchaser. When filing his return for the period in which he
20 refunds such tax to the purchaser, the serviceman may deduct
21 the amount of the tax so refunded by him to the purchaser from
22 any other Service Use Tax, Service Occupation Tax, retailers'
23 occupation tax or use tax which such serviceman may be required
24 to pay or remit to the Department, as shown by such return,
25 provided that the amount of the tax to be deducted shall
26 previously have been remitted to the Department by such

1 serviceman. If the serviceman shall not previously have
2 remitted the amount of such tax to the Department, he shall be
3 entitled to no deduction hereunder upon refunding such tax to
4 the purchaser.

5 Any serviceman filing a return hereunder shall also include
6 the total tax upon the selling price of tangible personal
7 property purchased for use by him as an incident to a sale of
8 service, and such serviceman shall remit the amount of such tax
9 to the Department when filing such return.

10 If experience indicates such action to be practicable, the
11 Department may prescribe and furnish a combination or joint
12 return which will enable servicemen, who are required to file
13 returns hereunder and also under the Service Occupation Tax
14 Act, to furnish all the return information required by both
15 Acts on the one form.

16 Where the serviceman has more than one business registered
17 with the Department under separate registration hereunder,
18 such serviceman shall not file each return that is due as a
19 single return covering all such registered businesses, but
20 shall file separate returns for each such registered business.

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

25 Beginning January 1, 1990, each month the Department shall
26 pay into the State and Local Sales Tax Reform Fund 20% of the

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

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

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

26 Beginning October 1, 2009, each month the Department shall

1 pay into the Capital Projects Fund an amount that is equal to
2 an amount estimated by the Department to represent 80% of the
3 net revenue realized for the preceding month from the sale of
4 candy, grooming and hygiene products, and soft drinks that had
5 been taxed at a rate of 1% prior to September 1, 2009 but that
6 are now taxed at 6.25%.

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

22 Beginning July 1, 2015, of the remainder of the moneys
23 received by the Department under the Use Tax Act, this Act, the
24 Service Occupation Tax Act, and the Retailers' Occupation Tax
25 Act, each month the Department shall deposit \$500,000 into the
26 State Crime Laboratory Fund.

1 Of the remainder of the moneys received by the Department
2 pursuant to this Act, (a) 1.75% thereof shall be paid into the
3 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
4 and after July 1, 1989, 3.8% thereof shall be paid into the
5 Build Illinois Fund; provided, however, that if in any fiscal
6 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
7 may be, of the moneys received by the Department and required
8 to be paid into the Build Illinois Fund pursuant to Section 3
9 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
10 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
11 Service Occupation Tax Act, such Acts being hereinafter called
12 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
13 may be, of moneys being hereinafter called the "Tax Act
14 Amount", and (2) the amount transferred to the Build Illinois
15 Fund from the State and Local Sales Tax Reform Fund shall be
16 less than the Annual Specified Amount (as defined in Section 3
17 of the Retailers' Occupation Tax Act), an amount equal to the
18 difference shall be immediately paid into the Build Illinois
19 Fund from other moneys received by the Department pursuant to
20 the Tax Acts; and further provided, that if on the last
21 business day of any month the sum of (1) the Tax Act Amount
22 required to be deposited into the Build Illinois Bond Account
23 in the Build Illinois Fund during such month and (2) the amount
24 transferred during such month to the Build Illinois Fund from
25 the State and Local Sales Tax Reform Fund shall have been less
26 than 1/12 of the Annual Specified Amount, an amount equal to

1 the difference shall be immediately paid into the Build
2 Illinois Fund from other moneys received by the Department
3 pursuant to the Tax Acts; and, further provided, that in no
4 event shall the payments required under the preceding proviso
5 result in aggregate payments into the Build Illinois Fund
6 pursuant to this clause (b) for any fiscal year in excess of
7 the greater of (i) the Tax Act Amount or (ii) the Annual
8 Specified Amount for such fiscal year; and, further provided,
9 that the amounts payable into the Build Illinois Fund under
10 this clause (b) shall be payable only until such time as the
11 aggregate amount on deposit under each trust indenture securing
12 Bonds issued and outstanding pursuant to the Build Illinois
13 Bond Act is sufficient, taking into account any future
14 investment income, to fully provide, in accordance with such
15 indenture, for the defeasance of or the payment of the
16 principal of, premium, if any, and interest on the Bonds
17 secured by such indenture and on any Bonds expected to be
18 issued thereafter and all fees and costs payable with respect
19 thereto, all as certified by the Director of the Bureau of the
20 Budget (now Governor's Office of Management and Budget). If on
21 the last business day of any month in which Bonds are
22 outstanding pursuant to the Build Illinois Bond Act, the
23 aggregate of the moneys deposited in the Build Illinois Bond
24 Account in the Build Illinois Fund in such month shall be less
25 than the amount required to be transferred in such month from
26 the Build Illinois Bond Account to the Build Illinois Bond

1 Retirement and Interest Fund pursuant to Section 13 of the
2 Build Illinois Bond Act, an amount equal to such deficiency
3 shall be immediately paid from other moneys received by the
4 Department pursuant to the Tax Acts to the Build Illinois Fund;
5 provided, however, that any amounts paid to the Build Illinois
6 Fund in any fiscal year pursuant to this sentence shall be
7 deemed to constitute payments pursuant to clause (b) of the
8 preceding sentence and shall reduce the amount otherwise
9 payable for such fiscal year pursuant to clause (b) of the
10 preceding sentence. The moneys received by the Department
11 pursuant to this Act and required to be deposited into the
12 Build Illinois Fund are subject to the pledge, claim and charge
13 set forth in Section 12 of the Build Illinois Bond Act.

14 Subject to payment of amounts into the Build Illinois Fund
15 as provided in the preceding paragraph or in any amendment
16 thereto hereafter enacted, the following specified monthly
17 installment of the amount requested in the certificate of the
18 Chairman of the Metropolitan Pier and Exposition Authority
19 provided under Section 8.25f of the State Finance Act, but not
20 in excess of the sums designated as "Total Deposit", shall be
21 deposited in the aggregate from collections under Section 9 of
22 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
23 9 of the Service Occupation Tax Act, and Section 3 of the
24 Retailers' Occupation Tax Act into the McCormick Place
25 Expansion Project Fund in the specified fiscal years.

		Total
	Fiscal Year	Deposit
1		
2	1993	\$0
3	1994	53,000,000
4	1995	58,000,000
5	1996	61,000,000
6	1997	64,000,000
7	1998	68,000,000
8	1999	71,000,000
9	2000	75,000,000
10	2001	80,000,000
11	2002	93,000,000
12	2003	99,000,000
13	2004	103,000,000
14	2005	108,000,000
15	2006	113,000,000
16	2007	119,000,000
17	2008	126,000,000
18	2009	132,000,000
19	2010	139,000,000
20	2011	146,000,000
21	2012	153,000,000
22	2013	161,000,000
23	2014	170,000,000
24	2015	179,000,000
25	2016	189,000,000

1	2017		199,000,000
2	2018		210,000,000
3	2019		221,000,000
4	2020		233,000,000
5	2021	<u>300,000,000</u>	246,000,000
6	2022	<u>300,000,000</u>	260,000,000
7	2023	<u>300,000,000</u>	275,000,000
8	2024	<u>300,000,000</u>	275,000,000
9	2025	<u>300,000,000</u>	275,000,000
10	2026	<u>300,000,000</u>	279,000,000
11	2027	<u>375,000,000</u>	292,000,000
12	2028	<u>375,000,000</u>	307,000,000
13	2029	<u>375,000,000</u>	322,000,000
14	2030	<u>375,000,000</u>	338,000,000
15	2031	<u>375,000,000</u>	350,000,000
16	2032	<u>375,000,000</u>	350,000,000
17	<u>2033</u>		<u>375,000,000</u>
18	<u>2034</u>		<u>375,000,000</u>
19	<u>2035</u>		<u>375,000,000</u>
20	<u>2036</u>		<u>450,000,000</u>

21 and
22 each fiscal year
23 thereafter that bonds
24 are outstanding under
25 Section 13.2 of the
26 Metropolitan Pier and

1 Exposition Authority Act,
2 but not after fiscal year 2060.

3 Beginning July 20, 1993 and in each month of each fiscal
4 year thereafter, one-eighth of the amount requested in the
5 certificate of the Chairman of the Metropolitan Pier and
6 Exposition Authority for that fiscal year, less the amount
7 deposited into the McCormick Place Expansion Project Fund by
8 the State Treasurer in the respective month under subsection
9 (g) of Section 13 of the Metropolitan Pier and Exposition
10 Authority Act, plus cumulative deficiencies in the deposits
11 required under this Section for previous months and years,
12 shall be deposited into the McCormick Place Expansion Project
13 Fund, until the full amount requested for the fiscal year, but
14 not in excess of the amount specified above as "Total Deposit",
15 has been deposited.

16 Subject to payment of amounts into the Capital Projects
17 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
18 and the McCormick Place Expansion Project Fund pursuant to the
19 preceding paragraphs or in any amendments thereto hereafter
20 enacted, for aviation fuel sold on or after December 1, 2019,
21 the Department shall each month deposit into the Aviation Fuel
22 Sales Tax Refund Fund an amount estimated by the Department to
23 be required for refunds of the 80% portion of the tax on
24 aviation fuel under this Act. The Department shall only deposit
25 moneys into the Aviation Fuel Sales Tax Refund Fund under this
26 paragraph for so long as the revenue use requirements of 49

1 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

2 Subject to payment of amounts into the Build Illinois Fund
3 and the McCormick Place Expansion Project Fund pursuant to the
4 preceding paragraphs or in any amendments thereto hereafter
5 enacted, beginning July 1, 1993 and ending on September 30,
6 2013, the Department shall each month pay into the Illinois Tax
7 Increment Fund 0.27% of 80% of the net revenue realized for the
8 preceding month from the 6.25% general rate on the selling
9 price of tangible personal property.

10 Subject to payment of amounts into 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, beginning with the receipt of the first report of
14 taxes paid by an eligible business and continuing for a 25-year
15 period, the Department shall each month pay into the Energy
16 Infrastructure Fund 80% of the net revenue realized from the
17 6.25% general rate on the selling price of Illinois-mined coal
18 that was sold to an eligible business. For purposes of this
19 paragraph, the term "eligible business" means a new electric
20 generating facility certified pursuant to Section 605-332 of
21 the Department of Commerce and Economic Opportunity Law of the
22 Civil Administrative Code of Illinois.

23 Subject to payment of amounts into the Build Illinois Fund,
24 the McCormick Place Expansion Project Fund, the Illinois Tax
25 Increment Fund, and the Energy Infrastructure Fund pursuant to
26 the preceding paragraphs or in any amendments to this Section

1 hereafter enacted, beginning on the first day of the first
2 calendar month to occur on or after August 26, 2014 (the
3 effective date of Public Act 98-1098), each month, from the
4 collections made under Section 9 of the Use Tax Act, Section 9
5 of the Service Use Tax Act, Section 9 of the Service Occupation
6 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
7 the Department shall pay into the Tax Compliance and
8 Administration Fund, to be used, subject to appropriation, to
9 fund additional auditors and compliance personnel at the
10 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
11 the cash receipts collected during the preceding fiscal year by
12 the Audit Bureau of the Department under the Use Tax Act, the
13 Service Use Tax Act, the Service Occupation Tax Act, the
14 Retailers' Occupation Tax Act, and associated local occupation
15 and use taxes administered by the Department.

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

24 Subject to successful execution and delivery of a
25 public-private agreement between the public agency and private
26 entity and completion of the civic build, beginning on July 1,

1 2023, of the remainder of the moneys received by the Department
 2 under the Use Tax Act, the Service Use Tax Act, the Service
 3 Occupation Tax Act, and this Act, the Department shall deposit
 4 the following specified deposits in the aggregate from
 5 collections under the Use Tax Act, the Service Use Tax Act, the
 6 Service Occupation Tax Act, and the Retailers' Occupation Tax
 7 Act, as required under Section 8.25g of the State Finance Act
 8 for distribution consistent with the Public-Private
 9 Partnership for Civic and Transit Infrastructure Project Act.
 10 The moneys received by the Department pursuant to this Act and
 11 required to be deposited into the Civic and Transit
 12 Infrastructure Fund are subject to the pledge, claim, and
 13 charge set forth in Section 25-55 of the Public-Private
 14 Partnership for Civic and Transit Infrastructure Project Act.
 15 As used in this paragraph, "civic build", "private entity",
 16 "public-private agreement", and "public agency" have the
 17 meanings provided in Section 25-10 of the Public-Private
 18 Partnership for Civic and Transit Infrastructure Project Act.

19	Fiscal Year.....	Total Deposit
20	2024	\$200,000,000
21	2025	\$206,000,000
22	2026	\$212,200,000
23	2027	\$218,500,000
24	2028	\$225,100,000
25	2029	\$288,700,000
26	2030	\$298,900,000

1	2031	.....	\$309,300,000
2	2032	.....	\$320,100,000
3	2033	.....	\$331,200,000
4	2034	.....	\$341,200,000
5	2035	.....	\$351,400,000
6	2036	.....	\$361,900,000
7	2037	.....	\$372,800,000
8	2038	.....	\$384,000,000
9	2039	.....	\$395,500,000
10	2040	.....	\$407,400,000
11	2041	.....	\$419,600,000
12	2042	.....	\$432,200,000
13	2043	.....	\$445,100,000

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

1 Compliance and Administration Fund as provided in this Section,
2 the Department shall pay each month into the Road Fund the
3 amount estimated to represent 32% of the net revenue realized
4 from the taxes imposed on motor fuel and gasohol. Beginning
5 July 1, 2023 and until July 1, 2024, subject to the payment of
6 amounts into the State and Local Sales Tax Reform Fund, the
7 Build Illinois Fund, the McCormick Place Expansion Project
8 Fund, the Illinois Tax Increment Fund, the Energy
9 Infrastructure Fund, and the Tax Compliance and Administration
10 Fund as provided in this Section, the Department shall pay each
11 month into the Road Fund the amount estimated to represent 48%
12 of the net revenue realized from the taxes imposed on motor
13 fuel and gasohol. Beginning July 1, 2024 and until July 1,
14 2025, subject to the payment of amounts into the State and
15 Local Sales Tax Reform Fund, the Build Illinois Fund, the
16 McCormick Place Expansion Project Fund, the Illinois Tax
17 Increment Fund, the Energy Infrastructure Fund, and the Tax
18 Compliance and Administration Fund as provided in this Section,
19 the Department shall pay each month into the Road Fund the
20 amount estimated to represent 64% of the net revenue realized
21 from the taxes imposed on motor fuel and gasohol. Beginning on
22 July 1, 2025, subject to the payment of amounts into the State
23 and Local Sales Tax Reform Fund, the Build Illinois Fund, the
24 McCormick Place Expansion Project Fund, the Illinois Tax
25 Increment Fund, the Energy Infrastructure Fund, and the Tax
26 Compliance and Administration Fund as provided in this Section,

1 the Department shall pay each month into the Road Fund the
2 amount estimated to represent 80% of the net revenue realized
3 from the taxes imposed on motor fuel and gasohol. As used in
4 this paragraph "motor fuel" has the meaning given to that term
5 in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the
6 meaning given to that term in Section 3-40 of the Use Tax Act.

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

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

1 15, Section 15-15, eff. 6-5-19; 101-10, Article 25, Section
2 25-110, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
3 6-28-19; 101-604, eff. 12-13-19.)

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

6 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

1 registration has become final.

2 Where such tangible personal property is sold under a
3 conditional sales contract, or under any other form of sale
4 wherein the payment of the principal sum, or a part thereof, is
5 extended beyond the close of the period for which the return is
6 filed, the serviceman, in collecting the tax may collect, for
7 each tax return period, only the tax applicable to the part of
8 the selling price actually received during such tax return
9 period.

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

24 The Department may require returns to be filed on a
25 quarterly basis. If so required, a return for each calendar
26 quarter shall be filed on or before the twentieth day of the

1 calendar month following the end of such calendar quarter. The
2 taxpayer shall also file a return with the Department for each
3 of the first two months of each calendar quarter, on or before
4 the twentieth day of the following calendar month, stating:

5 1. The name of the seller;

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

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

12 4. The amount of credit provided in Section 2d of this
13 Act;

14 5. The amount of tax due;

15 5-5. The signature of the taxpayer; and

16 6. Such other reasonable information as the Department
17 may require.

18 Each serviceman required or authorized to collect the tax
19 herein imposed on aviation fuel acquired as an incident to the
20 purchase of a service in this State during the preceding
21 calendar month shall, instead of reporting and paying tax as
22 otherwise required by this Section, report and pay such tax on
23 a separate aviation fuel tax return. The requirements related
24 to the return shall be as otherwise provided in this Section.
25 Notwithstanding any other provisions of this Act to the
26 contrary, servicemen transferring aviation fuel incident to

1 sales of service shall file all aviation fuel tax returns and
2 shall make all aviation fuel tax payments by electronic means
3 in the manner and form required by the Department. For purposes
4 of this Section, "aviation fuel" means jet fuel and aviation
5 gasoline.

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

10 Notwithstanding any other provision of this Act to the
11 contrary, servicemen subject to tax on cannabis shall file all
12 cannabis tax returns and shall make all cannabis tax payments
13 by electronic means in the manner and form required by the
14 Department.

15 Prior to October 1, 2003, and on and after September 1,
16 2004 a serviceman may accept a Manufacturer's Purchase Credit
17 certification from a purchaser in satisfaction of Service Use
18 Tax as provided in Section 3-70 of the Service Use Tax Act if
19 the purchaser provides the appropriate documentation as
20 required by Section 3-70 of the Service Use Tax Act. A
21 Manufacturer's Purchase Credit certification, accepted prior
22 to October 1, 2003 or on or after September 1, 2004 by a
23 serviceman as provided in Section 3-70 of the Service Use Tax
24 Act, may be used by that serviceman to satisfy Service
25 Occupation Tax liability in the amount claimed in the
26 certification, not to exceed 6.25% of the receipts subject to

1 tax from a qualifying purchase. A Manufacturer's Purchase
2 Credit reported on any original or amended return filed under
3 this Act after October 20, 2003 for reporting periods prior to
4 September 1, 2004 shall be disallowed. Manufacturer's Purchase
5 Credit reported on annual returns due on or after January 1,
6 2005 will be disallowed for periods prior to September 1, 2004.
7 No Manufacturer's Purchase Credit may be used after September
8 30, 2003 through August 31, 2004 to satisfy any tax liability
9 imposed under this Act, including any audit liability.

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

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

24 Such quarter annual and annual returns, as to form and
25 substance, shall be subject to the same requirements as monthly
26 returns.

1 Notwithstanding any other provision in this Act concerning
2 the time within which a serviceman may file his return, in the
3 case of any serviceman who ceases to engage in a kind of
4 business which makes him responsible for filing returns under
5 this Act, such serviceman shall file a final return under this
6 Act with the Department not more than 1 month after
7 discontinuing such business.

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

1 Department, for the immediately preceding calendar year
2 divided by 12. Beginning on October 1, 2002, a taxpayer who has
3 a tax liability in the amount set forth in subsection (b) of
4 Section 2505-210 of the Department of Revenue Law shall make
5 all payments required by rules of the Department by electronic
6 funds transfer.

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

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

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

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

22 Where a serviceman collects the tax with respect to the
23 selling price of tangible personal property which he sells and
24 the purchaser thereafter returns such tangible personal
25 property and the serviceman refunds the selling price thereof
26 to the purchaser, such serviceman shall also refund, to the

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

13 If experience indicates such action to be practicable, the
14 Department may prescribe and furnish a combination or joint
15 return which will enable servicemen, who are required to file
16 returns hereunder and also under the Retailers' Occupation Tax
17 Act, the Use Tax Act or the Service Use Tax Act, to furnish all
18 the return information required by all said Acts on the one
19 form.

20 Where the serviceman has more than one business registered
21 with the Department under separate registrations hereunder,
22 such serviceman shall file separate returns for each registered
23 business.

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

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

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

13 Beginning January 1, 1990, each month the Department shall
14 pay into the Local Government Tax Fund 16% of the revenue
15 realized for the preceding month from the 6.25% general rate on
16 transfers of tangible personal property other than aviation
17 fuel sold on or after December 1, 2019. This exception for
18 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 Local Government Tax Fund 80% of the net revenue
9 realized for the preceding month from the 1.25% rate on the
10 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 Use Tax
21 Act, and the Retailers' Occupation Tax Act an amount equal to
22 the average monthly deficit in the Underground Storage Tank
23 Fund during the prior year, as certified annually by the
24 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 Use Tax Act, and the Retailers'

1 Occupation Tax Act shall not exceed \$18,000,000 in any State
2 fiscal year. As used in this paragraph, the "average monthly
3 deficit" shall be equal to the difference between the average
4 monthly claims for payment by the fund and the average monthly
5 revenues deposited into the fund, excluding payments made
6 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, the Service
9 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,
10 each month the Department shall deposit \$500,000 into the State
11 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 Account in the
8 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
11		
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 Build Illinois Fund, and the McCormick Place
2 Expansion Project Fund pursuant to the preceding paragraphs or
3 in any amendments thereto hereafter enacted, for aviation fuel
4 sold on or after December 1, 2019, the Department shall each
5 month deposit into the Aviation Fuel Sales Tax Refund Fund an
6 amount estimated by the Department to be required for refunds
7 of the 80% portion of the tax on aviation fuel under this Act.
8 The Department shall only deposit moneys into the Aviation Fuel
9 Sales Tax Refund Fund under this paragraph for so long as the
10 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
11 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 charge
23 set forth in Section 25-55 of the Public-Private Partnership
24 for Civic and Transit Infrastructure Project Act. As used in
25 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 County and Mass Transit
26 District Fund, the Local Government Tax Fund, the Build

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

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

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

1 The Department may, upon separate written notice to a
2 taxpayer, require the taxpayer to prepare and file with the
3 Department on a form prescribed by the Department within not
4 less than 60 days after receipt of the notice an annual
5 information return for the tax year specified in the notice.
6 Such annual return to the Department shall include a statement
7 of gross receipts as shown by the taxpayer's last Federal
8 income tax return. If the total receipts of the business as
9 reported in the Federal income tax return do not agree with the
10 gross receipts reported to the Department of Revenue for the
11 same period, the taxpayer shall attach to his annual return a
12 schedule showing a reconciliation of the 2 amounts and the
13 reasons for the difference. The taxpayer's annual return to the
14 Department shall also disclose the cost of goods sold by the
15 taxpayer during the year covered by such return, opening and
16 closing inventories of such goods for such year, cost of goods
17 used from stock or taken from stock and given away by the
18 taxpayer during such year, pay roll information of the
19 taxpayer's business during such year and any additional
20 reasonable information which the Department deems would be
21 helpful in determining the accuracy of the monthly, quarterly
22 or annual returns filed by such taxpayer as hereinbefore
23 provided for in this Section.

24 If the annual information return required by this Section
25 is not filed when and as required, the taxpayer shall be liable
26 as follows:

1 (i) Until January 1, 1994, the taxpayer shall be liable
2 for a penalty equal to 1/6 of 1% of the tax due from such
3 taxpayer under this Act during the period to be covered by
4 the annual return for each month or fraction of a month
5 until such return is filed as required, the penalty to be
6 assessed and collected in the same manner as any other
7 penalty provided for in this Act.

8 (ii) On and after January 1, 1994, the taxpayer shall
9 be liable for a penalty as described in Section 3-4 of the
10 Uniform Penalty and Interest Act.

11 The chief executive officer, proprietor, owner or highest
12 ranking manager shall sign the annual return to certify the
13 accuracy of the information contained therein. Any person who
14 willfully signs the annual return containing false or
15 inaccurate information shall be guilty of perjury and punished
16 accordingly. The annual return form prescribed by the
17 Department shall include a warning that the person signing the
18 return may be liable for perjury.

19 The foregoing portion of this Section concerning the filing
20 of an annual information return shall not apply to a serviceman
21 who is not required to file an income tax return with the
22 United States Government.

23 As soon as possible after the first day of each month, upon
24 certification of the Department of Revenue, the Comptroller
25 shall order transferred and the Treasurer shall transfer from
26 the General Revenue Fund to the Motor Fuel Tax Fund an amount

1 equal to 1.7% of 80% of the net revenue realized under this Act
2 for the second preceding month. Beginning April 1, 2000, this
3 transfer is no longer required and shall not be made.

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

8 For greater simplicity of administration, it shall be
9 permissible for manufacturers, importers and wholesalers whose
10 products are sold by numerous servicemen in Illinois, and who
11 wish to do so, to assume the responsibility for accounting and
12 paying to the Department all tax accruing under this Act with
13 respect to such sales, if the servicemen who are affected do
14 not make written objection to the Department to this
15 arrangement.

16 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
17 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
18 15, Section 15-20, eff. 6-5-19; 101-10, Article 25, Section
19 25-115, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
20 6-28-19; 101-604, eff. 12-13-19.)

21 Section 15-25. The Retailers' Occupation Tax Act is amended
22 by changing Section 3 as follows:

23 (35 ILCS 120/3) (from Ch. 120, par. 442)

24 Sec. 3. Except as provided in this Section, on or before

1 the twentieth day of each calendar month, every person engaged
2 in the business of selling tangible personal property at retail
3 in this State during the preceding calendar month shall file a
4 return with the Department, stating:

5 1. The name of the seller;

6 2. His residence address and the address of his
7 principal place of business and the address of the
8 principal place of business (if that is a different
9 address) from which he engages in the business of selling
10 tangible personal property at retail in this State;

11 3. Total amount of receipts received by him during the
12 preceding calendar month or quarter, as the case may be,
13 from sales of tangible personal property, and from services
14 furnished, by him during such preceding calendar month or
15 quarter;

16 4. Total amount received by him during the preceding
17 calendar month or quarter on charge and time sales of
18 tangible personal property, and from services furnished,
19 by him prior to the month or quarter for which the return
20 is filed;

21 5. Deductions allowed by law;

22 6. Gross receipts which were received by him during the
23 preceding calendar month or quarter and upon the basis of
24 which the tax is imposed;

25 7. The amount of credit provided in Section 2d of this
26 Act;

1 8. The amount of tax due;

2 9. The signature of the taxpayer; and

3 10. Such other reasonable information as the
4 Department may require.

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

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

18 Each return shall be accompanied by the statement of
19 prepaid tax issued pursuant to Section 2e for which credit is
20 claimed.

21 Prior to October 1, 2003, and on and after September 1,
22 2004 a retailer may accept a Manufacturer's Purchase Credit
23 certification from a purchaser in satisfaction of Use Tax as
24 provided in Section 3-85 of the Use Tax Act if the purchaser
25 provides the appropriate documentation as required by Section
26 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit

1 certification, accepted by a retailer prior to October 1, 2003
2 and on and after September 1, 2004 as provided in Section 3-85
3 of the Use Tax Act, may be used by that retailer to satisfy
4 Retailers' Occupation Tax liability in the amount claimed in
5 the certification, not to exceed 6.25% of the receipts subject
6 to tax from a qualifying purchase. A Manufacturer's Purchase
7 Credit reported on any original or amended return filed under
8 this Act after October 20, 2003 for reporting periods prior to
9 September 1, 2004 shall be disallowed. Manufacturer's
10 Purchaser Credit reported on annual returns due on or after
11 January 1, 2005 will be disallowed for periods prior to
12 September 1, 2004. No Manufacturer's Purchase Credit may be
13 used after September 30, 2003 through August 31, 2004 to
14 satisfy any tax liability imposed under this Act, including any
15 audit liability.

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

- 23 1. The name of the seller;
- 24 2. The address of the principal place of business from
25 which he engages in the business of selling tangible
26 personal property at retail in this State;

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

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

8 5. The amount of tax due; and

9 6. Such other reasonable information as the Department
10 may require.

11 Every person engaged in the business of selling aviation
12 fuel at retail in this State during the preceding calendar
13 month shall, instead of reporting and paying tax as otherwise
14 required by this Section, report and pay such tax on a separate
15 aviation fuel tax return. The requirements related to the
16 return shall be as otherwise provided in this Section.
17 Notwithstanding any other provisions of this Act to the
18 contrary, retailers selling aviation fuel shall file all
19 aviation fuel tax returns and shall make all aviation fuel tax
20 payments by electronic means in the manner and form required by
21 the Department. For purposes of this Section, "aviation fuel"
22 means jet fuel and aviation gasoline.

23 Beginning on October 1, 2003, any person who is not a
24 licensed distributor, importing distributor, or manufacturer,
25 as defined in the Liquor Control Act of 1934, but is engaged in
26 the business of selling, at retail, alcoholic liquor shall file

1 a statement with the Department of Revenue, in a format and at
2 a time prescribed by the Department, showing the total amount
3 paid for alcoholic liquor purchased during the preceding month
4 and such other information as is reasonably required by the
5 Department. The Department may adopt rules to require that this
6 statement be filed in an electronic or telephonic format. Such
7 rules may provide for exceptions from the filing requirements
8 of this paragraph. For the purposes of this paragraph, the term
9 "alcoholic liquor" shall have the meaning prescribed in the
10 Liquor Control Act of 1934.

11 Beginning on October 1, 2003, every distributor, importing
12 distributor, and manufacturer of alcoholic liquor as defined in
13 the Liquor Control Act of 1934, shall file a statement with the
14 Department of Revenue, no later than the 10th day of the month
15 for the preceding month during which transactions occurred, by
16 electronic means, showing the total amount of gross receipts
17 from the sale of alcoholic liquor sold or distributed during
18 the preceding month to purchasers; identifying the purchaser to
19 whom it was sold or distributed; the purchaser's tax
20 registration number; and such other information reasonably
21 required by the Department. A distributor, importing
22 distributor, or manufacturer of alcoholic liquor must
23 personally deliver, mail, or provide by electronic means to
24 each retailer listed on the monthly statement a report
25 containing a cumulative total of that distributor's, importing
26 distributor's, or manufacturer's total sales of alcoholic

1 liquor to that retailer no later than the 10th day of the month
2 for the preceding month during which the transaction occurred.
3 The distributor, importing distributor, or manufacturer shall
4 notify the retailer as to the method by which the distributor,
5 importing distributor, or manufacturer will provide the sales
6 information. If the retailer is unable to receive the sales
7 information by electronic means, the distributor, importing
8 distributor, or manufacturer shall furnish the sales
9 information by personal delivery or by mail. For purposes of
10 this paragraph, the term "electronic means" includes, but is
11 not limited to, the use of a secure Internet website, e-mail,
12 or facsimile.

13 If a total amount of less than \$1 is payable, refundable or
14 creditable, such amount shall be disregarded if it is less than
15 50 cents and shall be increased to \$1 if it is 50 cents or more.

16 Notwithstanding any other provision of this Act to the
17 contrary, retailers subject to tax on cannabis shall file all
18 cannabis tax returns and shall make all cannabis tax payments
19 by electronic means in the manner and form required by the
20 Department.

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

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

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

25 Any taxpayer not required to make payments by electronic
26 funds transfer may make payments by electronic funds transfer

1 with the permission of the Department.

2 All taxpayers required to make payment by electronic funds
3 transfer and any taxpayers authorized to voluntarily make
4 payments by electronic funds transfer shall make those payments
5 in the manner authorized by the Department.

6 The Department shall adopt such rules as are necessary to
7 effectuate a program of electronic funds transfer and the
8 requirements of this Section.

9 Any amount which is required to be shown or reported on any
10 return or other document under this Act shall, if such amount
11 is not a whole-dollar amount, be increased to the nearest
12 whole-dollar amount in any case where the fractional part of a
13 dollar is 50 cents or more, and decreased to the nearest
14 whole-dollar amount where the fractional part of a dollar is
15 less than 50 cents.

16 If the retailer is otherwise required to file a monthly
17 return and if the retailer's average monthly tax liability to
18 the Department does not exceed \$200, the Department may
19 authorize his returns to be filed on a quarter annual basis,
20 with the return for January, February and March of a given year
21 being due by April 20 of such year; with the return for April,
22 May and June of a given year being due by July 20 of such year;
23 with the return for July, August and September of a given year
24 being due by October 20 of such year, and with the return for
25 October, November and December of a given year being due by
26 January 20 of the following year.

1 If the retailer is otherwise required to file a monthly or
2 quarterly return and if the retailer's average monthly tax
3 liability with the Department does not exceed \$50, the
4 Department may authorize his returns to be filed on an annual
5 basis, with the return for a given year being due by January 20
6 of the following year.

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

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

17 Where the same person has more than one business registered
18 with the Department under separate registrations under this
19 Act, such person may not file each return that is due as a
20 single return covering all such registered businesses, but
21 shall file separate returns for each such registered business.

22 In addition, with respect to motor vehicles, watercraft,
23 aircraft, and trailers that are required to be registered with
24 an agency of this State, except as otherwise provided in this
25 Section, every retailer selling this kind of tangible personal
26 property shall file, with the Department, upon a form to be

1 prescribed and supplied by the Department, a separate return
2 for each such item of tangible personal property which the
3 retailer sells, except that if, in the same transaction, (i) a
4 retailer of aircraft, watercraft, motor vehicles or trailers
5 transfers more than one aircraft, watercraft, motor vehicle or
6 trailer to another aircraft, watercraft, motor vehicle
7 retailer or trailer retailer for the purpose of resale or (ii)
8 a retailer of aircraft, watercraft, motor vehicles, or trailers
9 transfers more than one aircraft, watercraft, motor vehicle, or
10 trailer to a purchaser for use as a qualifying rolling stock as
11 provided in Section 2-5 of this Act, then that seller may
12 report the transfer of all aircraft, watercraft, motor vehicles
13 or trailers involved in that transaction to the Department on
14 the same uniform invoice-transaction reporting return form.
15 For purposes of this Section, "watercraft" means a Class 2,
16 Class 3, or Class 4 watercraft as defined in Section 3-2 of the
17 Boat Registration and Safety Act, a personal watercraft, or any
18 boat equipped with an inboard motor.

19 In addition, with respect to motor vehicles, watercraft,
20 aircraft, and trailers that are required to be registered with
21 an agency of this State, every person who is engaged in the
22 business of leasing or renting such items and who, in
23 connection with such business, sells any such item to a
24 retailer for the purpose of resale is, notwithstanding any
25 other provision of this Section to the contrary, authorized to
26 meet the return-filing requirement of this Act by reporting the

1 transfer of all the aircraft, watercraft, motor vehicles, or
2 trailers transferred for resale during a month to the
3 Department on the same uniform invoice-transaction reporting
4 return form on or before the 20th of the month following the
5 month in which the transfer takes place. Notwithstanding any
6 other provision of this Act to the contrary, all returns filed
7 under this paragraph must be filed by electronic means in the
8 manner and form as required by the Department.

9 Any retailer who sells only motor vehicles, watercraft,
10 aircraft, or trailers that are required to be registered with
11 an agency of this State, so that all retailers' occupation tax
12 liability is required to be reported, and is reported, on such
13 transaction reporting returns and who is not otherwise required
14 to file monthly or quarterly returns, need not file monthly or
15 quarterly returns. However, those retailers shall be required
16 to file returns on an annual basis.

17 The transaction reporting return, in the case of motor
18 vehicles or trailers that are required to be registered with an
19 agency of this State, shall be the same document as the Uniform
20 Invoice referred to in Section 5-402 of the Illinois Vehicle
21 Code and must show the name and address of the seller; the name
22 and address of the purchaser; the amount of the selling price
23 including the amount allowed by the retailer for traded-in
24 property, if any; the amount allowed by the retailer for the
25 traded-in tangible personal property, if any, to the extent to
26 which Section 1 of this Act allows an exemption for the value

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

12 The transaction reporting return in the case of watercraft
13 or aircraft must show the name and address of the seller; the
14 name and address of the purchaser; the amount of the selling
15 price including the amount allowed by the retailer for
16 traded-in property, if any; the amount allowed by the retailer
17 for the traded-in tangible personal property, if any, to the
18 extent to which Section 1 of this Act allows an exemption for
19 the value of traded-in property; the balance payable after
20 deducting such trade-in allowance from the total selling price;
21 the amount of tax due from the retailer with respect to such
22 transaction; the amount of tax collected from the purchaser by
23 the retailer on such transaction (or satisfactory evidence that
24 such tax is not due in that particular instance, if that is
25 claimed to be the fact); the place and date of the sale, a
26 sufficient identification of the property sold, and such other

1 information as the Department may reasonably require.

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

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

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

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

1 Refunds made by the seller during the preceding return
2 period to purchasers, on account of tangible personal property
3 returned to the seller, shall be allowed as a deduction under
4 subdivision 5 of his monthly or quarterly return, as the case
5 may be, in case the seller had theretofore included the
6 receipts from the sale of such tangible personal property in a
7 return filed by him and had paid the tax imposed by this Act
8 with respect to such receipts.

9 Where the seller is a corporation, the return filed on
10 behalf of such corporation shall be signed by the president,
11 vice-president, secretary or treasurer or by the properly
12 accredited agent of such corporation.

13 Where the seller is a limited liability company, the return
14 filed on behalf of the limited liability company shall be
15 signed by a manager, member, or properly accredited agent of
16 the limited liability company.

17 Except as provided in this Section, the retailer filing the
18 return under this Section shall, at the time of filing such
19 return, pay to the Department the amount of tax imposed by this
20 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
21 on and after January 1, 1990, or \$5 per calendar year,
22 whichever is greater, which is allowed to reimburse the
23 retailer for the expenses incurred in keeping records,
24 preparing and filing returns, remitting the tax and supplying
25 data to the Department on request. The discount under this
26 Section is not allowed for the 1.25% portion of taxes paid on

1 aviation fuel that is subject to the revenue use requirements
2 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. Any prepayment made
3 pursuant to Section 2d of this Act shall be included in the
4 amount on which such 2.1% or 1.75% discount is computed. In the
5 case of retailers who report and pay the tax on a transaction
6 by transaction basis, as provided in this Section, such
7 discount shall be taken with each such tax remittance instead
8 of when such retailer files his periodic return. The discount
9 allowed under this Section is allowed only for returns that are
10 filed in the manner required by this Act. The Department may
11 disallow the discount for retailers whose certificate of
12 registration is revoked at the time the return is filed, but
13 only if the Department's decision to revoke the certificate of
14 registration has become final.

15 Before October 1, 2000, if the taxpayer's average monthly
16 tax liability to the Department under this Act, the Use Tax
17 Act, the Service Occupation Tax Act, and the Service Use Tax
18 Act, excluding any liability for prepaid sales tax to be
19 remitted in accordance with Section 2d of this Act, was \$10,000
20 or more during the preceding 4 complete calendar quarters, he
21 shall file a return with the Department each month by the 20th
22 day of the month next following the month during which such tax
23 liability is incurred and shall make payments to the Department
24 on or before the 7th, 15th, 22nd and last day of the month
25 during which such liability is incurred. On and after October
26 1, 2000, if the taxpayer's average monthly tax liability to the

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

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

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

1 the time or in the amount required by this Section, then the
2 taxpayer shall be liable for penalties and interest on the
3 difference between the minimum amount due as a payment and the
4 amount of such quarter monthly payment actually and timely
5 paid, except insofar as the taxpayer has previously made
6 payments for that month to the Department in excess of the
7 minimum payments previously due as provided in this Section.
8 The Department shall make reasonable rules and regulations to
9 govern the quarter monthly payment amount and quarter monthly
10 payment dates for taxpayers who file on other than a calendar
11 monthly basis.

12 The provisions of this paragraph apply before October 1,
13 2001. Without regard to whether a taxpayer is required to make
14 quarter monthly payments as specified above, any taxpayer who
15 is required by Section 2d of this Act to collect and remit
16 prepaid taxes and has collected prepaid taxes which average in
17 excess of \$25,000 per month during the preceding 2 complete
18 calendar quarters, shall file a return with the Department as
19 required by Section 2f and shall make payments to the
20 Department on or before the 7th, 15th, 22nd and last day of the
21 month during which such liability is incurred. If the month
22 during which such tax liability is incurred began prior to
23 September 1, 1985 (the effective date of Public Act 84-221),
24 each payment shall be in an amount not less than 22.5% of the
25 taxpayer's actual liability under Section 2d. If the month
26 during which such tax liability is incurred begins on or after

1 January 1, 1986, each payment shall be in an amount equal to
2 22.5% of the taxpayer's actual liability for the month or 27.5%
3 of the taxpayer's liability for the same calendar month of the
4 preceding calendar year. If the month during which such tax
5 liability is incurred begins on or after January 1, 1987, each
6 payment shall be in an amount equal to 22.5% of the taxpayer's
7 actual liability for the month or 26.25% of the taxpayer's
8 liability for the same calendar month of the preceding year.
9 The amount of such quarter monthly payments shall be credited
10 against the final tax liability of the taxpayer's return for
11 that month filed under this Section or Section 2f, as the case
12 may be. Once applicable, the requirement of the making of
13 quarter monthly payments to the Department pursuant to this
14 paragraph shall continue until such taxpayer's average monthly
15 prepaid tax collections during the preceding 2 complete
16 calendar quarters is \$25,000 or less. If any such quarter
17 monthly payment is not paid at the time or in the amount
18 required, the taxpayer shall be liable for penalties and
19 interest on such difference, except insofar as the taxpayer has
20 previously made payments for that month in excess of the
21 minimum payments previously due.

22 The provisions of this paragraph apply on and after October
23 1, 2001. Without regard to whether a taxpayer is required to
24 make quarter monthly payments as specified above, any taxpayer
25 who is required by Section 2d of this Act to collect and remit
26 prepaid taxes and has collected prepaid taxes that average in

1 excess of \$20,000 per month during the preceding 4 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 the liability is incurred. Each payment
6 shall be in an amount equal to 22.5% of the taxpayer's actual
7 liability for the month or 25% of the taxpayer's liability for
8 the same calendar month of the preceding year. The amount of
9 the quarter monthly payments shall be credited against the
10 final tax liability of the taxpayer's return for that month
11 filed under this Section or Section 2f, as the case may be.
12 Once applicable, the requirement of the making of quarter
13 monthly payments to the Department pursuant to this paragraph
14 shall continue until the taxpayer's average monthly prepaid tax
15 collections during the preceding 4 complete calendar quarters
16 (excluding the month of highest liability and the month of
17 lowest liability) is less than \$19,000 or until such taxpayer's
18 average monthly liability to the Department as computed for
19 each calendar quarter of the 4 preceding complete calendar
20 quarters is less than \$20,000. If any such quarter monthly
21 payment is not paid at the time or in the amount required, the
22 taxpayer shall be liable for penalties and interest on such
23 difference, except insofar as the taxpayer has previously made
24 payments for that month in excess of the minimum payments
25 previously due.

26 If any payment provided for in this Section exceeds the

1 taxpayer's liabilities under this Act, the Use Tax Act, the
2 Service Occupation Tax Act and the Service Use Tax Act, as
3 shown on an original monthly return, the Department shall, if
4 requested by the taxpayer, issue to the taxpayer a credit
5 memorandum no later than 30 days after the date of payment. The
6 credit evidenced by such credit memorandum may be assigned by
7 the taxpayer to a similar taxpayer under this Act, the Use Tax
8 Act, the Service Occupation Tax Act or the Service Use Tax Act,
9 in accordance with reasonable rules and regulations to be
10 prescribed by the Department. If no such request is made, the
11 taxpayer may credit such excess payment against tax liability
12 subsequently to be remitted to the Department under this Act,
13 the Use Tax Act, the Service Occupation Tax Act or the Service
14 Use Tax Act, in accordance with reasonable rules and
15 regulations prescribed by the Department. If the Department
16 subsequently determined that all or any part of the credit
17 taken was not actually due to the taxpayer, the taxpayer's 2.1%
18 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
19 of the difference between the credit taken and that actually
20 due, and that taxpayer shall be liable for penalties and
21 interest on such difference.

22 If a retailer of motor fuel is entitled to a credit under
23 Section 2d of this Act which exceeds the taxpayer's liability
24 to the Department under this Act for the month which the
25 taxpayer is filing a return, the Department shall issue the
26 taxpayer a credit memorandum for the excess.

1 Beginning January 1, 1990, each month the Department shall
2 pay into the Local Government Tax Fund, a special fund in the
3 State treasury which is hereby created, the net revenue
4 realized for the preceding month from the 1% tax imposed under
5 this Act.

6 Beginning January 1, 1990, each month the Department shall
7 pay into the County and Mass Transit District Fund, a special
8 fund in the State treasury which is hereby created, 4% of the
9 net revenue realized for the preceding month from the 6.25%
10 general rate other than aviation fuel sold on or after December
11 1, 2019. This exception for aviation fuel only applies for so
12 long as the revenue use requirements of 49 U.S.C. 47107(b) and
13 49 U.S.C. 47133 are binding on the State.

14 Beginning August 1, 2000, each month the Department shall
15 pay into the County and Mass Transit District Fund 20% of the
16 net revenue realized for the preceding month from the 1.25%
17 rate on the selling price of motor fuel and gasohol. Beginning
18 September 1, 2010, each month the Department shall pay into the
19 County and Mass Transit District Fund 20% of the net revenue
20 realized for the preceding month from the 1.25% rate on the
21 selling price of sales tax holiday items.

22 Beginning January 1, 1990, each month the Department shall
23 pay into the Local Government Tax Fund 16% of the net revenue
24 realized for the preceding month from the 6.25% general rate on
25 the selling price of tangible personal property other than
26 aviation fuel sold on or after December 1, 2019. This exception

1 for aviation fuel only applies for so long as the revenue use
2 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
3 binding on the State.

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

16 Beginning August 1, 2000, each month the Department shall
17 pay into the Local Government Tax Fund 80% of the net revenue
18 realized for the preceding month from the 1.25% rate on the
19 selling price of motor fuel and gasohol. Beginning September 1,
20 2010, each month the Department shall pay into the Local
21 Government Tax Fund 80% of the net revenue realized for the
22 preceding month from the 1.25% rate on the selling price of
23 sales tax holiday items.

24 Beginning October 1, 2009, each month the Department shall
25 pay into the Capital Projects Fund an amount that is equal to
26 an amount estimated by the Department to represent 80% of the

1 net revenue realized for the preceding month from the sale of
2 candy, grooming and hygiene products, and soft drinks that had
3 been taxed at a rate of 1% prior to September 1, 2009 but that
4 are now taxed at 6.25%.

5 Beginning July 1, 2011, each month the Department shall pay
6 into the Clean Air Act Permit Fund 80% of the net revenue
7 realized for the preceding month from the 6.25% general rate on
8 the selling price of sorbents used in Illinois in the process
9 of sorbent injection as used to comply with the Environmental
10 Protection Act or the federal Clean Air Act, but the total
11 payment into the Clean Air Act Permit Fund under this Act and
12 the Use Tax Act shall not exceed \$2,000,000 in any fiscal year.

13 Beginning July 1, 2013, each month the Department shall pay
14 into the Underground Storage Tank Fund from the proceeds
15 collected under this Act, the Use Tax Act, the Service Use Tax
16 Act, and the Service Occupation Tax Act an amount equal to the
17 average monthly deficit in the Underground Storage Tank Fund
18 during the prior year, as certified annually by the Illinois
19 Environmental Protection Agency, but the total payment into the
20 Underground Storage Tank Fund under this Act, the Use Tax Act,
21 the Service Use Tax Act, and the Service Occupation Tax Act
22 shall not exceed \$18,000,000 in any State fiscal year. As used
23 in this paragraph, the "average monthly deficit" shall be equal
24 to the difference between the average monthly claims for
25 payment by the fund and the average monthly revenues deposited
26 into the fund, excluding payments made pursuant to this

1 paragraph.

2 Beginning July 1, 2015, of the remainder of the moneys
3 received by the Department under the Use Tax Act, the Service
4 Use Tax Act, the Service Occupation Tax Act, and this Act, each
5 month the Department shall deposit \$500,000 into the State
6 Crime Laboratory Fund.

7 Of the remainder of the moneys received by the Department
8 pursuant to this Act, (a) 1.75% thereof shall be paid into the
9 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
10 and after July 1, 1989, 3.8% thereof shall be paid into the
11 Build Illinois Fund; provided, however, that if in any fiscal
12 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
13 may be, of the moneys received by the Department and required
14 to be paid into the Build Illinois Fund pursuant to this Act,
15 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
16 Act, and Section 9 of the Service Occupation Tax Act, such Acts
17 being hereinafter called the "Tax Acts" and such aggregate of
18 2.2% or 3.8%, as the case may be, of moneys being hereinafter
19 called the "Tax Act Amount", and (2) the amount transferred to
20 the Build Illinois Fund from the State and Local Sales Tax
21 Reform Fund shall be less than the Annual Specified Amount (as
22 hereinafter defined), an amount equal to the difference shall
23 be immediately paid into the Build Illinois Fund from other
24 moneys received by the Department pursuant to the Tax Acts; the
25 "Annual Specified Amount" means the amounts specified below for
26 fiscal years 1986 through 1993:

	Fiscal Year	Annual Specified Amount
1		
2	1986	\$54,800,000
3	1987	\$76,650,000
4	1988	\$80,480,000
5	1989	\$88,510,000
6	1990	\$115,330,000
7	1991	\$145,470,000
8	1992	\$182,730,000
9	1993	\$206,520,000;

10 and means the Certified Annual Debt Service Requirement (as
11 defined in Section 13 of the Build Illinois Bond Act) or the
12 Tax Act Amount, whichever is greater, for fiscal year 1994 and
13 each fiscal year thereafter; and further provided, that if on
14 the last business day of any month the sum of (1) the Tax Act
15 Amount required to be deposited into the Build Illinois Bond
16 Account in the Build Illinois Fund during such month and (2)
17 the amount transferred to the Build Illinois Fund from the
18 State and Local Sales Tax Reform Fund shall have been less than
19 1/12 of the Annual Specified Amount, an amount equal to the
20 difference shall be immediately paid into the Build Illinois
21 Fund from other moneys received by the Department pursuant to
22 the Tax Acts; and, further provided, that in no event shall the
23 payments required under the preceding proviso result in
24 aggregate payments into the Build Illinois Fund pursuant to
25 this clause (b) for any fiscal year in excess of the greater of
26 (i) the Tax Act Amount or (ii) the Annual Specified Amount for

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

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

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

	Fiscal Year	Total Deposit
20	1993	\$0
21	1994	53,000,000
22	1995	58,000,000
23	1996	61,000,000
24	1997	64,000,000
25	1998	68,000,000

1	1999		71,000,000
2	2000		75,000,000
3	2001		80,000,000
4	2002		93,000,000
5	2003		99,000,000
6	2004		103,000,000
7	2005		108,000,000
8	2006		113,000,000
9	2007		119,000,000
10	2008		126,000,000
11	2009		132,000,000
12	2010		139,000,000
13	2011		146,000,000
14	2012		153,000,000
15	2013		161,000,000
16	2014		170,000,000
17	2015		179,000,000
18	2016		189,000,000
19	2017		199,000,000
20	2018		210,000,000
21	2019		221,000,000
22	2020		233,000,000
23	2021	<u>300,000,000</u>	246,000,000
24	2022	<u>300,000,000</u>	260,000,000
25	2023	<u>300,000,000</u>	275,000,000
26	2024	<u>300,000,000</u>	275,000,000

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

13 and

14 each fiscal year

15 thereafter that bonds

16 are outstanding under

17 Section 13.2 of the

18 Metropolitan Pier and

19 Exposition Authority Act,

20 but not after fiscal year 2060.

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

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

23 certificate of the Chairman of the Metropolitan Pier and

24 Exposition Authority for that fiscal year, less the amount

25 deposited into the McCormick Place Expansion Project Fund by

26 the State Treasurer in the respective month under subsection

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

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

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 July 1, 1993 and ending on September 30,
24 2013, the Department shall each month pay into the Illinois Tax
25 Increment Fund 0.27% of 80% of the net revenue realized for the
26 preceding month from the 6.25% general rate on the selling

1 price of tangible personal property.

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

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

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

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

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

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

11	Fiscal Year.....	Total Deposit
12	2024	\$200,000,000
13	2025	\$206,000,000
14	2026	\$212,200,000
15	2027	\$218,500,000
16	2028	\$225,100,000
17	2029	\$288,700,000
18	2030	\$298,900,000
19	2031	\$309,300,000
20	2032	\$320,100,000
21	2033	\$331,200,000
22	2034	\$341,200,000
23	2035	\$351,400,000
24	2036	\$361,900,000
25	2037	\$372,800,000
26	2038	\$384,000,000

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

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

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

1 Section 3-40 of the Use Tax Act.

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

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

1 reasonable information which the Department deems would be
2 helpful in determining the accuracy of the monthly, quarterly
3 or annual returns filed by such retailer as provided for in
4 this Section.

5 If the annual information return required by this Section
6 is not filed when and as required, the taxpayer shall be liable
7 as follows:

8 (i) Until January 1, 1994, the taxpayer shall be liable
9 for a penalty equal to 1/6 of 1% of the tax due from such
10 taxpayer under this Act during the period to be covered by
11 the annual return for each month or fraction of a month
12 until such return is filed as required, the penalty to be
13 assessed and collected in the same manner as any other
14 penalty provided for in this Act.

15 (ii) On and after January 1, 1994, the taxpayer shall
16 be liable for a penalty as described in Section 3-4 of the
17 Uniform Penalty and Interest Act.

18 The chief executive officer, proprietor, owner or highest
19 ranking manager shall sign the annual return to certify the
20 accuracy of the information contained therein. Any person who
21 willfully signs the annual return containing false or
22 inaccurate information shall be guilty of perjury and punished
23 accordingly. The annual return form prescribed by the
24 Department shall include a warning that the person signing the
25 return may be liable for perjury.

26 The provisions of this Section concerning the filing of an

1 annual information return do not apply to a retailer who is not
2 required to file an income tax return with the United States
3 Government.

4 As soon as possible after the first day of each month, upon
5 certification of the Department of Revenue, the Comptroller
6 shall order transferred and the Treasurer shall transfer from
7 the General Revenue Fund to the Motor Fuel Tax Fund an amount
8 equal to 1.7% of 80% of the net revenue realized under this Act
9 for the second preceding month. Beginning April 1, 2000, this
10 transfer is no longer required and shall not be made.

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

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

22 Any person who promotes, organizes, provides retail
23 selling space for concessionaires or other types of sellers at
24 the Illinois State Fair, DuQuoin State Fair, county fairs,
25 local fairs, art shows, flea markets and similar exhibitions or
26 events, including any transient merchant as defined by Section

1 2 of the Transient Merchant Act of 1987, is required to file a
2 report with the Department providing the name of the merchant's
3 business, the name of the person or persons engaged in
4 merchant's business, the permanent address and Illinois
5 Retailers Occupation Tax Registration Number of the merchant,
6 the dates and location of the event and other reasonable
7 information that the Department may require. The report must be
8 filed not later than the 20th day of the month next following
9 the month during which the event with retail sales was held.
10 Any person who fails to file a report required by this Section
11 commits a business offense and is subject to a fine not to
12 exceed \$250.

13 Any person engaged in the business of selling tangible
14 personal property at retail as a concessionaire or other type
15 of seller at the Illinois State Fair, county fairs, art shows,
16 flea markets and similar exhibitions or events, or any
17 transient merchants, as defined by Section 2 of the Transient
18 Merchant Act of 1987, may be required to make a daily report of
19 the amount of such sales to the Department and to make a daily
20 payment of the full amount of tax due. The Department shall
21 impose this requirement when it finds that there is a
22 significant risk of loss of revenue to the State at such an
23 exhibition or event. Such a finding shall be based on evidence
24 that a substantial number of concessionaires or other sellers
25 who are not residents of Illinois will be engaging in the
26 business of selling tangible personal property at retail at the

1 exhibition or event, or other evidence of a significant risk of
2 loss of revenue to the State. The Department shall notify
3 concessionaires and other sellers affected by the imposition of
4 this requirement. In the absence of notification by the
5 Department, the concessionaires and other sellers shall file
6 their returns as otherwise required in this Section.

7 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
8 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
9 15, Section 15-25, eff. 6-5-19; 101-10, Article 25, Section
10 25-120, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
11 6-28-19; 101-604, eff. 12-13-19.)

12 Section 15-30. The Metropolitan Pier and Exposition
13 Authority Act is amended by changing Sections 13 and 13.2 as
14 follows:

15 (70 ILCS 210/13) (from Ch. 85, par. 1233)

16 Sec. 13. (a) The Authority shall not have power to levy
17 taxes for any purpose, except as provided in subsections (b),
18 (c), (d), (e), and (f).

19 (b) By ordinance the Authority shall, as soon as
20 practicable after July 1, 1992 (the effective date of Public
21 Act 87-733), impose a Metropolitan Pier and Exposition
22 Authority Retailers' Occupation Tax upon all persons engaged in
23 the business of selling tangible personal property at retail
24 within the territory described in this subsection at the rate

1 of 1.0% of the gross receipts (i) from the sale of food,
2 alcoholic beverages, and soft drinks sold for consumption on
3 the premises where sold and (ii) from the sale of food,
4 alcoholic beverages, and soft drinks sold for consumption off
5 the premises where sold by a retailer whose principal source of
6 gross receipts is from the sale of food, alcoholic beverages,
7 and soft drinks prepared for immediate consumption.

8 The tax imposed under this subsection and all civil
9 penalties that may be assessed as an incident to that tax shall
10 be collected and enforced by the Illinois Department of
11 Revenue. The Department shall have full power to administer and
12 enforce this subsection, to collect all taxes and penalties so
13 collected in the manner provided in this subsection, and to
14 determine all rights to credit memoranda arising on account of
15 the erroneous payment of tax or penalty under this subsection.
16 In the administration of and compliance with this subsection,
17 the Department and persons who are subject to this subsection
18 shall have the same rights, remedies, privileges, immunities,
19 powers, and duties, shall be subject to the same conditions,
20 restrictions, limitations, penalties, exclusions, exemptions,
21 and definitions of terms, and shall employ the same modes of
22 procedure applicable to this Retailers' Occupation Tax as are
23 prescribed in Sections 1, 2 through 2-65 (in respect to all
24 provisions of those Sections other than the State rate of
25 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes
26 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,

1 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January
2 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and
3 after January 1, 1994, all applicable provisions of the Uniform
4 Penalty and Interest Act that are not inconsistent with this
5 Act, as fully as if provisions contained in those Sections of
6 the Retailers' Occupation Tax Act were set forth in this
7 subsection.

8 Persons subject to any tax imposed under the authority
9 granted in this subsection may reimburse themselves for their
10 seller's tax liability under this subsection by separately
11 stating that tax as an additional charge, which charge may be
12 stated in combination, in a single amount, with State taxes
13 that sellers are required to collect under the Use Tax Act,
14 pursuant to bracket schedules as the Department may prescribe.
15 The retailer filing the return shall, at the time of filing the
16 return, pay to the Department the amount of tax imposed under
17 this subsection, less a discount of 1.75%, which is allowed to
18 reimburse the retailer for the expenses incurred in keeping
19 records, preparing and filing returns, remitting the tax, and
20 supplying data to the Department on request.

21 Whenever the Department determines that a refund should be
22 made under this subsection to a claimant instead of issuing a
23 credit memorandum, the Department shall notify the State
24 Comptroller, who shall cause a warrant to be drawn for the
25 amount specified and to the person named in the notification
26 from the Department. The refund shall be paid by the State

1 Treasurer out of the Metropolitan Pier and Exposition Authority
2 trust fund held by the State Treasurer as trustee for the
3 Authority.

4 Nothing in this subsection authorizes the Authority to
5 impose a tax upon the privilege of engaging in any business
6 that under the Constitution of the United States may not be
7 made the subject of taxation by this State.

8 The Department shall forthwith pay over to the State
9 Treasurer, *ex officio*, as trustee for the Authority, all taxes
10 and penalties collected under this subsection for deposit into
11 a trust fund held outside of the State Treasury.

12 As soon as possible after the first day of each month,
13 beginning January 1, 2011, upon certification of the Department
14 of Revenue, the Comptroller shall order transferred, and the
15 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
16 local sales tax increment, as defined in the Innovation
17 Development and Economy Act, collected under this subsection
18 during the second preceding calendar month for sales within a
19 STAR bond district.

20 After the monthly transfer to the STAR Bonds Revenue Fund,
21 on or before the 25th day of each calendar month, the
22 Department shall prepare and certify to the Comptroller the
23 amounts to be paid under subsection (g) of this Section, which
24 shall be the amounts, not including credit memoranda, collected
25 under this subsection during the second preceding calendar
26 month by the Department, less any amounts determined by the

1 Department to be necessary for the payment of refunds, less
2 1.5% of such balance, which sum shall be deposited by the State
3 Treasurer into the Tax Compliance and Administration Fund in
4 the State Treasury from which it shall be appropriated to the
5 Department to cover the costs of the Department in
6 administering and enforcing the provisions of this subsection,
7 and less any amounts that are transferred to the STAR Bonds
8 Revenue Fund. Within 10 days after receipt by the Comptroller
9 of the certification, the Comptroller shall cause the orders to
10 be drawn for the remaining amounts, and the Treasurer shall
11 administer those amounts as required in subsection (g).

12 A certificate of registration issued by the Illinois
13 Department of Revenue to a retailer under the Retailers'
14 Occupation Tax Act shall permit the registrant to engage in a
15 business that is taxed under the tax imposed under this
16 subsection, and no additional registration shall be required
17 under the ordinance imposing the tax or under this subsection.

18 A certified copy of any ordinance imposing or discontinuing
19 any tax under this subsection or effecting a change in the rate
20 of that tax shall be filed with the Department, whereupon the
21 Department shall proceed to administer and enforce this
22 subsection on behalf of the Authority as of the first day of
23 the third calendar month following the date of filing.

24 The tax authorized to be levied under this subsection may
25 be levied within all or any part of the following described
26 portions of the metropolitan area:

1 (1) that portion of the City of Chicago located within
2 the following area: Beginning at the point of intersection
3 of the Cook County - DuPage County line and York Road, then
4 North along York Road to its intersection with Touhy
5 Avenue, then east along Touhy Avenue to its intersection
6 with the Northwest Tollway, then southeast along the
7 Northwest Tollway to its intersection with Lee Street, then
8 south along Lee Street to Higgins Road, then south and east
9 along Higgins Road to its intersection with Mannheim Road,
10 then south along Mannheim Road to its intersection with
11 Irving Park Road, then west along Irving Park Road to its
12 intersection with the Cook County - DuPage County line,
13 then north and west along the county line to the point of
14 beginning; and

15 (2) that portion of the City of Chicago located within
16 the following area: Beginning at the intersection of West
17 55th Street with Central Avenue, then east along West 55th
18 Street to its intersection with South Cicero Avenue, then
19 south along South Cicero Avenue to its intersection with
20 West 63rd Street, then west along West 63rd Street to its
21 intersection with South Central Avenue, then north along
22 South Central Avenue to the point of beginning; and

23 (3) that portion of the City of Chicago located within
24 the following area: Beginning at the point 150 feet west of
25 the intersection of the west line of North Ashland Avenue
26 and the north line of West Diversey Avenue, then north 150

1 feet, then east along a line 150 feet north of the north
2 line of West Diversey Avenue extended to the shoreline of
3 Lake Michigan, then following the shoreline of Lake
4 Michigan (including Navy Pier and all other improvements
5 fixed to land, docks, or piers) to the point where the
6 shoreline of Lake Michigan and the Adlai E. Stevenson
7 Expressway extended east to that shoreline intersect, then
8 west along the Adlai E. Stevenson Expressway to a point 150
9 feet west of the west line of South Ashland Avenue, then
10 north along a line 150 feet west of the west line of South
11 and North Ashland Avenue to the point of beginning.

12 The tax authorized to be levied under this subsection may
13 also be levied on food, alcoholic beverages, and soft drinks
14 sold on boats and other watercraft departing from and returning
15 to the shoreline of Lake Michigan (including Navy Pier and all
16 other improvements fixed to land, docks, or piers) described in
17 item (3).

18 (c) By ordinance the Authority shall, as soon as
19 practicable after July 1, 1992 (the effective date of Public
20 Act 87-733), impose an occupation tax upon all persons engaged
21 in the corporate limits of the City of Chicago in the business
22 of renting, leasing, or letting rooms in a hotel, as defined in
23 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of
24 the gross rental receipts from the renting, leasing, or letting
25 of hotel rooms within the City of Chicago, excluding, however,
26 from gross rental receipts the proceeds of renting, leasing, or

1 letting to permanent residents of a hotel, as defined in that
2 Act. Gross rental receipts shall not include charges that are
3 added on account of the liability arising from any tax imposed
4 by the State or any governmental agency on the occupation of
5 renting, leasing, or letting rooms in a hotel.

6 The tax imposed by the Authority under this subsection and
7 all civil penalties that may be assessed as an incident to that
8 tax shall be collected and enforced by the Illinois Department
9 of Revenue. The certificate of registration that is issued by
10 the Department to a lessor under the Hotel Operators'
11 Occupation Tax Act shall permit that registrant to engage in a
12 business that is taxable under any ordinance enacted under this
13 subsection without registering separately with the Department
14 under that ordinance or under this subsection. The Department
15 shall have full power to administer and enforce this
16 subsection, to collect all taxes and penalties due under this
17 subsection, to dispose of taxes and penalties so collected in
18 the manner provided in this subsection, and to determine all
19 rights to credit memoranda arising on account of the erroneous
20 payment of tax or penalty under this subsection. In the
21 administration of and compliance with this subsection, the
22 Department and persons who are subject to this subsection shall
23 have the same rights, remedies, privileges, immunities,
24 powers, and duties, shall be subject to the same conditions,
25 restrictions, limitations, penalties, and definitions of
26 terms, and shall employ the same modes of procedure as are

1 prescribed in the Hotel Operators' Occupation Tax Act (except
2 where that Act is inconsistent with this subsection), as fully
3 as if the provisions contained in the Hotel Operators'
4 Occupation Tax Act were set out in this subsection.

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 Persons subject to any tax imposed under the authority
15 granted in this subsection may reimburse themselves for their
16 tax liability for that tax by separately stating that tax as an
17 additional charge, which charge may be stated in combination,
18 in a single amount, with State taxes imposed under the Hotel
19 Operators' Occupation Tax Act, the municipal tax imposed under
20 Section 8-3-13 of the Illinois Municipal Code, and the tax
21 imposed under Section 19 of the Illinois Sports Facilities
22 Authority Act.

23 The person filing the return shall, at the time of filing
24 the return, pay to the Department the amount of tax, less a
25 discount of 2.1% or \$25 per calendar year, whichever is
26 greater, which is allowed to reimburse the operator for the

1 expenses incurred in keeping records, preparing and filing
2 returns, remitting the tax, and supplying data to the
3 Department on request.

4 Except as otherwise provided in this paragraph, the
5 Department shall forthwith pay over to the State Treasurer, ex
6 officio, as trustee for the Authority, all taxes and penalties
7 collected under this subsection for deposit into a trust fund
8 held outside the State Treasury. On or before the 25th day of
9 each calendar month, the Department shall certify to the
10 Comptroller the amounts to be paid under subsection (g) of this
11 Section, which shall be the amounts (not including credit
12 memoranda) collected under this subsection during the second
13 preceding calendar month by the Department, less any amounts
14 determined by the Department to be necessary for payment of
15 refunds, less 1.5% of the remainder, which the Department shall
16 transfer into the Tax Compliance and Administration Fund. The
17 Department, at the time of each monthly disbursement to the
18 Authority, shall prepare and certify to the State Comptroller
19 the amount to be transferred into the Tax Compliance and
20 Administration Fund under this subsection. Within 10 days after
21 receipt by the Comptroller of the Department's certification,
22 the Comptroller shall cause the orders to be drawn for such
23 amounts, and the Treasurer shall administer the amounts
24 distributed to the Authority as required in subsection (g).

25 A certified copy of any ordinance imposing or discontinuing
26 a tax under this subsection or effecting a change in the rate

1 of that tax shall be filed with the Illinois Department of
2 Revenue, whereupon the Department shall proceed to administer
3 and enforce this subsection on behalf of the Authority as of
4 the first day of the third calendar month following the date of
5 filing.

6 (d) By ordinance the Authority shall, as soon as
7 practicable after July 1, 1992 (the effective date of Public
8 Act 87-733), impose a tax upon all persons engaged in the
9 business of renting automobiles in the metropolitan area at the
10 rate of 6% of the gross receipts from that business, except
11 that no tax shall be imposed on the business of renting
12 automobiles for use as taxicabs or in livery service. The tax
13 imposed under this subsection and all civil penalties that may
14 be assessed as an incident to that tax shall be collected and
15 enforced by the Illinois Department of Revenue. The certificate
16 of registration issued by the Department to a retailer under
17 the Retailers' Occupation Tax Act or under the Automobile
18 Renting Occupation and Use Tax Act shall permit that person to
19 engage in a business that is taxable under any ordinance
20 enacted under this subsection without registering separately
21 with the Department under that ordinance or under this
22 subsection. The Department shall have full power to administer
23 and enforce this subsection, to collect all taxes and penalties
24 due under this subsection, to dispose of taxes and penalties so
25 collected in the manner provided in this subsection, and to
26 determine all rights to credit memoranda arising on account of

1 the erroneous payment of tax or penalty under this subsection.
2 In the administration of and compliance with this subsection,
3 the Department and persons who are subject to this subsection
4 shall 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 3 (in respect to all provisions of those
9 Sections other than the State rate of tax; and in respect to
10 the provisions of the Retailers' Occupation Tax Act referred to
11 in those Sections, except as to the disposition of taxes and
12 penalties collected, except for the provision allowing
13 retailers a deduction from the tax to cover certain costs, and
14 except that credit memoranda issued under this subsection may
15 not be used to discharge any State tax liability) of the
16 Automobile Renting Occupation and Use Tax Act, as fully as if
17 provisions contained in those Sections of that Act were set
18 forth in this subsection.

19 Persons subject to any tax imposed under the authority
20 granted in this subsection may reimburse themselves for their
21 tax liability under this subsection by separately stating that
22 tax as an additional charge, which charge may be stated in
23 combination, in a single amount, with State tax that sellers
24 are required to collect under the Automobile Renting Occupation
25 and Use Tax Act, pursuant to bracket schedules as the
26 Department may prescribe.

1 Whenever the Department determines that a refund should be
2 made under this subsection to a claimant instead of issuing a
3 credit memorandum, the Department shall notify the State
4 Comptroller, who shall cause a warrant to be drawn for the
5 amount specified and to the person named in the notification
6 from the Department. The refund shall be paid by the State
7 Treasurer out of the Metropolitan Pier and Exposition Authority
8 trust fund held by the State Treasurer as trustee for the
9 Authority.

10 Except as otherwise provided in this paragraph, the
11 Department shall forthwith pay over to the State Treasurer, ex
12 officio, as trustee, all taxes and penalties collected under
13 this subsection for deposit into a trust fund held outside the
14 State Treasury. On or before the 25th day of each calendar
15 month, the Department shall certify to the Comptroller the
16 amounts to be paid under subsection (g) of this Section (not
17 including credit memoranda) collected under this subsection
18 during the second preceding calendar month by the Department,
19 less any amount determined by the Department to be necessary
20 for payment of refunds, less 1.5% of the remainder, which the
21 Department shall transfer into the Tax Compliance and
22 Administration Fund. The Department, at the time of each
23 monthly disbursement to the Authority, shall prepare and
24 certify to the State Comptroller the amount to be transferred
25 into the Tax Compliance and Administration Fund under this
26 subsection. Within 10 days after receipt by the Comptroller of

1 the Department's certification, the Comptroller shall cause
2 the orders to be drawn for such amounts, and the Treasurer
3 shall administer the amounts distributed to the Authority as
4 required in subsection (g).

5 Nothing in this subsection authorizes the Authority to
6 impose a tax upon the privilege of engaging in any business
7 that under the Constitution of the United States may not be
8 made the subject of taxation by this State.

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 (e) 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 the privilege of using in the
19 metropolitan area an automobile that is rented from a rentor
20 outside Illinois and is titled or registered with an agency of
21 this State's government at a rate of 6% of the rental price of
22 that automobile, except that no tax shall be imposed on the
23 privilege of using automobiles rented for use as taxicabs or in
24 livery service. The tax shall be collected from persons whose
25 Illinois address for titling or registration purposes is given
26 as being in the metropolitan area. The tax shall be collected

1 by the Department of Revenue for the Authority. The tax must be
2 paid to the State or an exemption determination must be
3 obtained from the Department of Revenue before the title or
4 certificate of registration for the property may be issued. The
5 tax or proof of exemption may be transmitted to the Department
6 by way of the State agency with which or State officer with
7 whom the tangible personal property must be titled or
8 registered if the Department and that agency or State officer
9 determine that this procedure will expedite the processing of
10 applications for title or registration.

11 The Department shall have full power to administer and
12 enforce this subsection, to collect all taxes, penalties, and
13 interest due under this subsection, to dispose of taxes,
14 penalties, and interest so collected in the manner provided in
15 this subsection, and to determine all rights to credit
16 memoranda or refunds arising on account of the erroneous
17 payment of tax, penalty, or interest under this subsection. In
18 the administration of and compliance with this subsection, the
19 Department and persons who are subject to this subsection shall
20 have the same rights, remedies, privileges, immunities,
21 powers, and duties, be subject to the same conditions,
22 restrictions, limitations, penalties, and definitions of
23 terms, and employ the same modes of procedure as are prescribed
24 in Sections 2 and 4 (except provisions pertaining to the State
25 rate of tax; and in respect to the provisions of the Use Tax
26 Act referred to in that Section, except provisions concerning

1 collection or refunding of the tax by retailers, except the
2 provisions of Section 19 pertaining to claims by retailers,
3 except the last paragraph concerning refunds, and except that
4 credit memoranda issued under this subsection may not be used
5 to discharge any State tax liability) of the Automobile Renting
6 Occupation and Use Tax Act, as fully as if provisions contained
7 in those Sections of that Act were set forth in this
8 subsection.

9 Whenever the Department determines that a refund should be
10 made under this subsection to a claimant instead of issuing a
11 credit memorandum, the Department shall notify the State
12 Comptroller, who shall cause a warrant to be drawn for the
13 amount specified and to the person named in the notification
14 from the Department. The refund shall be paid by the State
15 Treasurer out of the Metropolitan Pier and Exposition Authority
16 trust fund held by the State Treasurer as trustee for the
17 Authority.

18 Except as otherwise provided in this paragraph, the
19 Department shall forthwith pay over to the State Treasurer, ex
20 officio, as trustee, all taxes, penalties, and interest
21 collected under this subsection for deposit into a trust fund
22 held outside the State Treasury. On or before the 25th day of
23 each calendar month, the Department shall certify to the State
24 Comptroller the amounts to be paid under subsection (g) of this
25 Section, which shall be the amounts (not including credit
26 memoranda) collected under this subsection during the second

1 preceding calendar month by the Department, less any amounts
2 determined by the Department to be necessary for payment of
3 refunds, less 1.5% of the remainder, which the Department shall
4 transfer into the Tax Compliance and Administration Fund. The
5 Department, at the time of each monthly disbursement to the
6 Authority, shall prepare and certify to the State Comptroller
7 the amount to be transferred into the Tax Compliance and
8 Administration Fund under this subsection. Within 10 days after
9 receipt by the State Comptroller of the Department's
10 certification, the Comptroller shall cause the orders to be
11 drawn for such amounts, and the Treasurer shall administer the
12 amounts distributed to the Authority as required in subsection
13 (g).

14 A certified copy of any ordinance imposing or discontinuing
15 a tax or effecting a change in the rate of that tax shall be
16 filed with the Illinois Department of Revenue, whereupon the
17 Department shall proceed to administer and enforce this
18 subsection on behalf of the Authority as of the first day of
19 the third calendar month following the date of filing.

20 (f) By ordinance the Authority shall, as soon as
21 practicable after July 1, 1992 (the effective date of Public
22 Act 87-733), impose an occupation tax on all persons, other
23 than a governmental agency, engaged in the business of
24 providing ground transportation for hire to passengers in the
25 metropolitan area at a rate of (i) \$4 per taxi or livery
26 vehicle departure with passengers for hire from commercial

1 service airports in the metropolitan area, (ii) for each
2 departure with passengers for hire from a commercial service
3 airport in the metropolitan area in a bus or van operated by a
4 person other than a person described in item (iii): \$18 per bus
5 or van with a capacity of 1-12 passengers, \$36 per bus or van
6 with a capacity of 13-24 passengers, and \$54 per bus or van
7 with a capacity of over 24 passengers, and (iii) for each
8 departure with passengers for hire from a commercial service
9 airport in the metropolitan area in a bus or van operated by a
10 person regulated by the Interstate Commerce Commission or
11 Illinois Commerce Commission, operating scheduled service from
12 the airport, and charging fares on a per passenger basis: \$2
13 per passenger for hire in each bus or van. The term "commercial
14 service airports" means those airports receiving scheduled
15 passenger service and enplaning more than 100,000 passengers
16 per year.

17 In the ordinance imposing the tax, the Authority may
18 provide for the administration and enforcement of the tax and
19 the collection of the tax from persons subject to the tax as
20 the Authority determines to be necessary or practicable for the
21 effective administration of the tax. The Authority may enter
22 into agreements as it deems appropriate with any governmental
23 agency providing for that agency to act as the Authority's
24 agent to collect the tax.

25 In the ordinance imposing the tax, the Authority may
26 designate a method or methods for persons subject to the tax to

1 reimburse themselves for the tax liability arising under the
2 ordinance (i) by separately stating the full amount of the tax
3 liability as an additional charge to passengers departing the
4 airports, (ii) by separately stating one-half of the tax
5 liability as an additional charge to both passengers departing
6 from and to passengers arriving at the airports, or (iii) by
7 some other method determined by the Authority.

8 All taxes, penalties, and interest collected under any
9 ordinance adopted under this subsection, less any amounts
10 determined to be necessary for the payment of refunds and less
11 the taxes, penalties, and interest attributable to any increase
12 in the rate of tax authorized by Public Act 96-898, shall be
13 paid forthwith to the State Treasurer, ex officio, for deposit
14 into a trust fund held outside the State Treasury and shall be
15 administered by the State Treasurer as provided in subsection
16 (g) of this Section. All taxes, penalties, and interest
17 attributable to any increase in the rate of tax authorized by
18 Public Act 96-898 shall be paid by the State Treasurer as
19 follows: 25% for deposit into the Convention Center Support
20 Fund, to be used by the Village of Rosemont for the repair,
21 maintenance, and improvement of the Donald E. Stephens
22 Convention Center and for debt service on debt instruments
23 issued for those purposes by the village and 75% to the
24 Authority to be used for grants to an organization meeting the
25 qualifications set out in Section 5.6 of this Act, provided the
26 Metropolitan Pier and Exposition Authority has entered into a

1 marketing agreement with such an organization.

2 (g) Amounts deposited from the proceeds of taxes imposed by
3 the Authority under subsections (b), (c), (d), (e), and (f) of
4 this Section and amounts deposited under Section 19 of the
5 Illinois Sports Facilities Authority Act shall be held in a
6 trust fund outside the State Treasury and, other than the
7 amounts transferred into the Tax Compliance and Administration
8 Fund under subsections (b), (c), (d), and (e), shall be
9 administered by the Treasurer as follows:

10 (1) An amount necessary for the payment of refunds with
11 respect to those taxes shall be retained in the trust fund
12 and used for those payments.

13 (2) On July 20 and on the 20th of each month
14 thereafter, provided that the amount requested in the
15 annual certificate of the Chairman of the Authority filed
16 under Section 8.25f of the State Finance Act has been
17 appropriated for payment to the Authority, 1/8 of the local
18 tax transfer amount, together with any cumulative
19 deficiencies in the amounts transferred into the McCormick
20 Place Expansion Project Fund under this subparagraph (2)
21 during the fiscal year for which the certificate has been
22 filed, shall be transferred from the trust fund into the
23 McCormick Place Expansion Project Fund in the State
24 treasury until 100% of the local tax transfer amount has
25 been so transferred. "Local tax transfer amount" shall mean
26 the amount requested in the annual certificate, minus the

1 reduction amount. "Reduction amount" shall mean \$41.7
2 million in fiscal year 2011, \$36.7 million in fiscal year
3 2012, \$36.7 million in fiscal year 2013, \$36.7 million in
4 fiscal year 2014, and \$31.7 million in each fiscal year
5 thereafter until 2035 ~~2032~~, provided that the reduction
6 amount shall be reduced by (i) the amount certified by the
7 Authority to the State Comptroller and State Treasurer
8 under Section 8.25 of the State Finance Act, as amended,
9 with respect to that fiscal year and (ii) in any fiscal
10 year in which the amounts deposited in the trust fund under
11 this Section exceed \$343.3 ~~\$318.3~~ million, exclusive of
12 amounts set aside for refunds and for the reserve account,
13 one dollar for each dollar of the deposits in the trust
14 fund above \$343.3 ~~\$318.3~~ million with respect to that year,
15 exclusive of amounts set aside for refunds and for the
16 reserve account.

17 (3) On July 20, 2010, the Comptroller shall certify to
18 the Governor, the Treasurer, and the Chairman of the
19 Authority the 2010 deficiency amount, which means the
20 cumulative amount of transfers that were due from the trust
21 fund to the McCormick Place Expansion Project Fund in
22 fiscal years 2008, 2009, and 2010 under Section 13(g) of
23 this Act, as it existed prior to May 27, 2010 (the
24 effective date of Public Act 96-898), but not made. On July
25 20, 2011 and on July 20 of each year through July 20, 2014,
26 the Treasurer shall calculate for the previous fiscal year

1 the surplus revenues in the trust fund and pay that amount
2 to the Authority. On July 20, 2015 and on July 20 of each
3 year thereafter to and including July 20, 2017, as long as
4 bonds and notes issued under Section 13.2 or bonds and
5 notes issued to refund those bonds and notes are
6 outstanding, the Treasurer shall calculate for the
7 previous fiscal year the surplus revenues in the trust fund
8 and pay one-half of that amount to the State Treasurer for
9 deposit into the General Revenue Fund until the 2010
10 deficiency amount has been paid and shall pay the balance
11 of the surplus revenues to the Authority. On July 20, 2018
12 and on July 20 of each year thereafter, the Treasurer shall
13 calculate for the previous fiscal year the surplus revenues
14 in the trust fund and pay all of such surplus revenues to
15 the State Treasurer for deposit into the General Revenue
16 Fund until the 2010 deficiency amount has been paid. After
17 the 2010 deficiency amount has been paid, the Treasurer
18 shall pay the balance of the surplus revenues to the
19 Authority. "Surplus revenues" means the amounts remaining
20 in the trust fund on June 30 of the previous fiscal year
21 (A) after the State Treasurer has set aside in the trust
22 fund (i) amounts retained for refunds under subparagraph
23 (1) and (ii) any amounts necessary to meet the reserve
24 account amount and (B) after the State Treasurer has
25 transferred from the trust fund to the General Revenue Fund
26 100% of any post-2010 deficiency amount. "Reserve account

1 amount" means \$15 million in fiscal year 2011 and \$30
2 million in each fiscal year thereafter. The reserve account
3 amount shall be set aside in the trust fund and used as a
4 reserve to be transferred to the McCormick Place Expansion
5 Project Fund in the event the proceeds of taxes imposed
6 under this Section 13 are not sufficient to fund the
7 transfer required in subparagraph (2). "Post-2010
8 deficiency amount" means any deficiency in transfers from
9 the trust fund to the McCormick Place Expansion Project
10 Fund with respect to fiscal years 2011 and thereafter. It
11 is the intention of this subparagraph (3) that no surplus
12 revenues shall be paid to the Authority with respect to any
13 year in which a post-2010 deficiency amount has not been
14 satisfied by the Authority.

15 Moneys received by the Authority as surplus revenues may be
16 used (i) for the purposes of paying debt service on the bonds
17 and notes issued by the Authority, including early redemption
18 of those bonds or notes, (ii) for the purposes of repair,
19 replacement, and improvement of the grounds, buildings, and
20 facilities of the Authority, and (iii) for the corporate
21 purposes of the Authority in fiscal years 2011 through 2015 in
22 an amount not to exceed \$20,000,000 annually or \$80,000,000
23 total, which amount shall be reduced \$0.75 for each dollar of
24 the receipts of the Authority in that year from any contract
25 entered into with respect to naming rights at McCormick Place
26 under Section 5(m) of this Act. When bonds and notes issued

1 under Section 13.2, or bonds or notes issued to refund those
2 bonds and notes, are no longer outstanding, the balance in the
3 trust fund shall be paid to the Authority.

4 (h) The ordinances imposing the taxes authorized by this
5 Section shall be repealed when bonds and notes issued under
6 Section 13.2 or bonds and notes issued to refund those bonds
7 and notes are no longer outstanding.

8 (Source: P.A. 100-23, Article 5, Section 5-35, eff. 7-6-17;
9 100-23, Article 35, Section 35-25, eff. 7-6-17; 100-587, eff.
10 6-4-18; 100-863, eff. 8-14-18.)

11 (70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

12 Sec. 13.2. The McCormick Place Expansion Project Fund is
13 created in the State Treasury. All moneys in the McCormick
14 Place Expansion Project Fund are allocated to and shall be
15 appropriated and used only for the purposes authorized by and
16 subject to the limitations and conditions of this Section.
17 Those amounts may be appropriated by law to the Authority for
18 the purposes of paying the debt service requirements on all
19 bonds and notes, including bonds and notes issued to refund or
20 advance refund bonds and notes issued under this Section,
21 Section 13.1, or issued to refund or advance refund bonds and
22 notes otherwise issued under this Act, (collectively referred
23 to as "bonds") to be issued by the Authority under this Section
24 in an aggregate original principal amount (excluding the amount
25 of any bonds and notes issued to refund or advance refund bonds

1 or notes issued under this Section and Section 13.1) not to
2 exceed \$2,850,000,000 for the purposes of carrying out and
3 performing its duties and exercising its powers under this Act.
4 The increased debt authorization of \$450,000,000 provided by
5 Public Act 96-898 shall be used solely for the purpose of: (i)
6 hotel construction and related necessary capital improvements;
7 (ii) other needed capital improvements to existing facilities;
8 and (iii) land acquisition for and construction of one
9 multi-use facility on property bounded by East Cermak Road on
10 the south, East 21st Street on the north, South Indiana Avenue
11 on the west, and South Prairie Avenue on the east in the City
12 of Chicago, Cook County, Illinois; these limitations do not
13 apply to the increased debt authorization provided by Public
14 Act 100-23 ~~this amendatory Act of the 100th General Assembly.~~
15 No bonds issued to refund or advance refund bonds issued under
16 this Section may mature later than 40 years from the date of
17 issuance of the refunding or advance refunding bonds. After the
18 aggregate original principal amount of bonds authorized in this
19 Section has been issued, the payment of any principal amount of
20 such bonds does not authorize the issuance of additional bonds
21 (except refunding bonds). Any bonds and notes issued under this
22 Section in any year in which there is an outstanding "post-2010
23 deficiency amount" as that term is defined in Section 13 (g) (3)
24 of this Act shall provide for the payment to the State
25 Treasurer of the amount of that deficiency. Proceeds from the
26 sale of bonds issued pursuant to the increased debt

1 authorization provided by Public Act 100-23 ~~this amendatory Act~~
2 ~~of the 100th General Assembly~~ may be used for any corporate
3 purpose of the Authority in fiscal years 2021 and 2022 and for
4 the payment to the State Treasurer of any unpaid amounts
5 described in paragraph (3) of subsection (g) of Section 13 of
6 this Act as part of the "2010 deficiency amount" or the
7 "Post-2010 deficiency amount".

8 On the first day of each month commencing after July 1,
9 1993, amounts, if any, on deposit in the McCormick Place
10 Expansion Project Fund shall, subject to appropriation, be paid
11 in full to the Authority or, upon its direction, to the trustee
12 or trustees for bondholders of bonds that by their terms are
13 payable from the moneys received from the McCormick Place
14 Expansion Project Fund, until an amount equal to 100% of the
15 aggregate amount of the principal and interest in the fiscal
16 year, including that pursuant to sinking fund requirements, has
17 been so paid and deficiencies in reserves shall have been
18 remedied.

19 The State of Illinois pledges to and agrees with the
20 holders of the bonds of the Metropolitan Pier and Exposition
21 Authority issued under this Section that the State will not
22 limit or alter the rights and powers vested in the Authority by
23 this Act so as to impair the terms of any contract made by the
24 Authority with those holders or in any way impair the rights
25 and remedies of those holders until the bonds, together with
26 interest thereon, interest on any unpaid installments of

1 interest, and all costs and expenses in connection with any
2 action or proceedings by or on behalf of those holders are
3 fully met and discharged; provided that any increase in the Tax
4 Act Amounts specified in Section 3 of the Retailers' Occupation
5 Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service
6 Use Tax Act, and Section 9 of the Service Occupation Tax Act
7 required to be deposited into the Build Illinois Bond Account
8 in the Build Illinois Fund pursuant to any law hereafter
9 enacted shall not be deemed to impair the rights of such
10 holders so long as the increase does not result in the
11 aggregate debt service payable in the current or any future
12 fiscal year of the State on all bonds issued pursuant to the
13 Build Illinois Bond Act and the Metropolitan Pier and
14 Exposition Authority Act and payable from tax revenues
15 specified in Section 3 of the Retailers' Occupation Tax Act,
16 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
17 Act, and Section 9 of the Service Occupation Tax Act exceeding
18 33 1/3% of such tax revenues for the most recently completed
19 fiscal year of the State at the time of such increase. In
20 addition, the State pledges to and agrees with the holders of
21 the bonds of the Authority issued under this Section that the
22 State will not limit or alter the basis on which State funds
23 are to be paid to the Authority as provided in this Act or the
24 use of those funds so as to impair the terms of any such
25 contract; provided that any increase in the Tax Act Amounts
26 specified in Section 3 of the Retailers' Occupation Tax Act,

1 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
2 Act, and Section 9 of the Service Occupation Tax Act required
3 to be deposited into the Build Illinois Bond Account in the
4 Build Illinois Fund pursuant to any law hereafter enacted shall
5 not be deemed to impair the terms of any such contract so long
6 as the increase does not result in the aggregate debt service
7 payable in the current or any future fiscal year of the State
8 on all bonds issued pursuant to the Build Illinois Bond Act and
9 the Metropolitan Pier and Exposition Authority Act and payable
10 from tax revenues specified in Section 3 of the Retailers'
11 Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of
12 the Service Use Tax Act, and Section 9 of the Service
13 Occupation Tax Act exceeding 33 1/3% of such tax revenues for
14 the most recently completed fiscal year of the State at the
15 time of such increase. The Authority is authorized to include
16 these pledges and agreements with the State in any contract
17 with the holders of bonds issued under this Section.

18 The State shall not be liable on bonds of the Authority
19 issued under this Section those bonds shall not be a debt of
20 the State, and this Act shall not be construed as a guarantee
21 by the State of the debts of the Authority. The bonds shall
22 contain a statement to this effect on the face of the bonds.

23 (Source: P.A. 100-23, eff. 7-6-17.)

24 Section 15-35. The Regional Transportation Authority Act
25 is amended by changing Section 4.09 as follows:

1 (70 ILCS 3615/4.09) (from Ch. 111 2/3, par. 704.09)

2 Sec. 4.09. Public Transportation Fund and the Regional
3 Transportation Authority Occupation and Use Tax Replacement
4 Fund.

5 (a)(1) Except as otherwise provided in paragraph (4), as
6 soon as possible after the first day of each month, beginning
7 July 1, 1984, upon certification of the Department of Revenue,
8 the Comptroller shall order transferred and the Treasurer shall
9 transfer from the General Revenue Fund to a special fund in the
10 State Treasury to be known as the Public Transportation Fund an
11 amount equal to 25% of the net revenue, before the deduction of
12 the serviceman and retailer discounts pursuant to Section 9 of
13 the Service Occupation Tax Act and Section 3 of the Retailers'
14 Occupation Tax Act, realized from any tax imposed by the
15 Authority pursuant to Sections 4.03 and 4.03.1 and 25% of the
16 amounts deposited into the Regional Transportation Authority
17 tax fund created by Section 4.03 of this Act, from the County
18 and Mass Transit District Fund as provided in Section 6z-20 of
19 the State Finance Act and 25% of the amounts deposited into the
20 Regional Transportation Authority Occupation and Use Tax
21 Replacement Fund from the State and Local Sales Tax Reform Fund
22 as provided in Section 6z-17 of the State Finance Act. On the
23 first day of the month following the date that the Department
24 receives revenues from increased taxes under Section 4.03(m) as
25 authorized by Public Act 95-708, in lieu of the transfers

1 authorized in the preceding sentence, upon certification of the
2 Department of Revenue, the Comptroller shall order transferred
3 and the Treasurer shall transfer from the General Revenue Fund
4 to the Public Transportation Fund an amount equal to 25% of the
5 net revenue, before the deduction of the serviceman and
6 retailer discounts pursuant to Section 9 of the Service
7 Occupation Tax Act and Section 3 of the Retailers' Occupation
8 Tax Act, realized from (i) 80% of the proceeds of any tax
9 imposed by the Authority at a rate of 1.25% in Cook County,
10 (ii) 75% of the proceeds of any tax imposed by the Authority at
11 the rate of 1% in Cook County, and (iii) one-third of the
12 proceeds of any tax imposed by the Authority at the rate of
13 0.75% in the Counties of DuPage, Kane, Lake, McHenry, and Will,
14 all pursuant to Section 4.03, and 25% of the net revenue
15 realized from any tax imposed by the Authority pursuant to
16 Section 4.03.1, and 25% of the amounts deposited into the
17 Regional Transportation Authority tax fund created by Section
18 4.03 of this Act from the County and Mass Transit District Fund
19 as provided in Section 6z-20 of the State Finance Act, and 25%
20 of the amounts deposited into the Regional Transportation
21 Authority Occupation and Use Tax Replacement Fund from the
22 State and Local Sales Tax Reform Fund as provided in Section
23 6z-17 of the State Finance Act. As used in this Section, net
24 revenue realized for a month shall be the revenue collected by
25 the State pursuant to Sections 4.03 and 4.03.1 during the
26 previous month from within the metropolitan region, less the

1 amount paid out during that same month as refunds to taxpayers
2 for overpayment of liability in the metropolitan region under
3 Sections 4.03 and 4.03.1.

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

11 (2) Except as otherwise provided in paragraph (4), on
12 February 1, 2009 (the first day of the month following the
13 effective date of Public Act 95-708) and each month thereafter,
14 upon certification by the Department of Revenue, the
15 Comptroller shall order transferred and the Treasurer shall
16 transfer from the General Revenue Fund to the Public
17 Transportation Fund an amount equal to 5% of the net revenue,
18 before the deduction of the serviceman and retailer discounts
19 pursuant to Section 9 of the Service Occupation Tax Act and
20 Section 3 of the Retailers' Occupation Tax Act, realized from
21 any tax imposed by the Authority pursuant to Sections 4.03 and
22 4.03.1 and certified by the Department of Revenue under Section
23 4.03(n) of this Act to be paid to the Authority and 5% of the
24 amounts deposited into the Regional Transportation Authority
25 tax fund created by Section 4.03 of this Act from the County
26 and Mass Transit District Fund as provided in Section 6z-20 of

1 the State Finance Act, and 5% of the amounts deposited into the
2 Regional Transportation Authority Occupation and Use Tax
3 Replacement Fund from the State and Local Sales Tax Reform Fund
4 as provided in Section 6z-17 of the State Finance Act, and 5%
5 of the revenue realized by the Chicago Transit Authority as
6 financial assistance from the City of Chicago from the proceeds
7 of any tax imposed by the City of Chicago under Section 8-3-19
8 of the Illinois Municipal Code.

9 Notwithstanding any provision of law to the contrary,
10 beginning on July 6, 2017 (the effective date of Public Act
11 100-23), those amounts required under this paragraph (2) of
12 subsection (a) to be transferred by the Treasurer into the
13 Public Transportation Fund from the General Revenue Fund shall
14 be directly deposited into the Public Transportation Fund as
15 the revenues are realized from the taxes indicated.

16 (3) Except as otherwise provided in paragraph (4), as soon
17 as possible after the first day of January, 2009 and each month
18 thereafter, upon certification of the Department of Revenue
19 with respect to the taxes collected under Section 4.03, the
20 Comptroller shall order transferred and the Treasurer shall
21 transfer from the General Revenue Fund to the Public
22 Transportation Fund an amount equal to 25% of the net revenue,
23 before the deduction of the serviceman and retailer discounts
24 pursuant to Section 9 of the Service Occupation Tax Act and
25 Section 3 of the Retailers' Occupation Tax Act, realized from
26 (i) 20% of the proceeds of any tax imposed by the Authority at

1 a rate of 1.25% in Cook County, (ii) 25% of the proceeds of any
2 tax imposed by the Authority at the rate of 1% in Cook County,
3 and (iii) one-third of the proceeds of any tax imposed by the
4 Authority at the rate of 0.75% in the Counties of DuPage, Kane,
5 Lake, McHenry, and Will, all pursuant to Section 4.03, and the
6 Comptroller shall order transferred and the Treasurer shall
7 transfer from the General Revenue Fund to the Public
8 Transportation Fund (iv) an amount equal to 25% of the revenue
9 realized by the Chicago Transit Authority as financial
10 assistance from the City of Chicago from the proceeds of any
11 tax imposed by the City of Chicago under Section 8-3-19 of the
12 Illinois Municipal Code.

13 Notwithstanding any provision of law to the contrary,
14 beginning on July 6, 2017 (the effective date of Public Act
15 100-23), those amounts required under this paragraph (3) of
16 subsection (a) to be transferred by the Treasurer into the
17 Public Transportation Fund from the General Revenue Fund shall
18 be directly deposited into the Public Transportation Fund as
19 the revenues are realized from the taxes indicated.

20 (4) Notwithstanding any provision of law to the contrary,
21 of the transfers to be made under paragraphs (1), (2), and (3)
22 of this subsection (a) from the General Revenue Fund to the
23 Public Transportation Fund, the first \$150,000,000 that would
24 have otherwise been transferred from the General Revenue Fund
25 shall be transferred from the Road Fund. The remaining balance
26 of such transfers shall be made from the General Revenue Fund.

1 (5) (Blank).

2 (6) (Blank).

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

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

11 (b) (1) All moneys deposited in the Public Transportation
12 Fund and the Regional Transportation Authority Occupation and
13 Use Tax Replacement Fund, whether deposited pursuant to this
14 Section or otherwise, are allocated to the Authority, except
15 for amounts appropriated to the Office of the Executive
16 Inspector General as authorized by subsection (h) of Section
17 4.03.3 and amounts transferred to the Audit Expense Fund
18 pursuant to Section 6z-27 of the State Finance Act. The
19 Comptroller, as soon as possible after each monthly transfer
20 provided in this Section and after each deposit into the Public
21 Transportation Fund, shall order the Treasurer to pay to the
22 Authority out of the Public Transportation Fund the amount so
23 transferred or deposited. Any Additional State Assistance and
24 Additional Financial Assistance paid to the Authority under
25 this Section shall be expended by the Authority for its
26 purposes as provided in this Act. The balance of the amounts

1 paid to the Authority from the Public Transportation Fund shall
2 be expended by the Authority as provided in Section 4.03.3. The
3 Comptroller, as soon as possible after each deposit into the
4 Regional Transportation Authority Occupation and Use Tax
5 Replacement Fund provided in this Section and Section 6z-17 of
6 the State Finance Act, shall order the Treasurer to pay to the
7 Authority out of the Regional Transportation Authority
8 Occupation and Use Tax Replacement Fund the amount so
9 deposited. Such amounts paid to the Authority may be expended
10 by it for its purposes as provided in this Act. The provisions
11 directing the distributions from the Public Transportation
12 Fund and the Regional Transportation Authority Occupation and
13 Use Tax Replacement Fund provided for in this Section shall
14 constitute an irrevocable and continuing appropriation of all
15 amounts as provided herein. The State Treasurer and State
16 Comptroller are hereby authorized and directed to make
17 distributions as provided in this Section. (2) Provided,
18 however, no moneys deposited under subsection (a) of this
19 Section shall be paid from the Public Transportation Fund to
20 the Authority or its assignee for any fiscal year until the
21 Authority has certified to the Governor, the Comptroller, and
22 the Mayor of the City of Chicago that it has adopted for that
23 fiscal year an Annual Budget and Two-Year Financial Plan
24 meeting the requirements in Section 4.01(b).

25 (c) In recognition of the efforts of the Authority to
26 enhance the mass transportation facilities under its control,

1 the State shall provide financial assistance ("Additional
2 State Assistance") in excess of the amounts transferred to the
3 Authority from the General Revenue Fund under subsection (a) of
4 this Section. Additional State Assistance shall be calculated
5 as provided in subsection (d), but shall in no event exceed the
6 following specified amounts with respect to the following State
7 fiscal years:

8	1990	\$5,000,000;
9	1991	\$5,000,000;
10	1992	\$10,000,000;
11	1993	\$10,000,000;
12	1994	\$20,000,000;
13	1995	\$30,000,000;
14	1996	\$40,000,000;
15	1997	\$50,000,000;
16	1998	\$55,000,000; and
17	each year thereafter	\$55,000,000.

18 (c-5) The State shall provide financial assistance
19 ("Additional Financial Assistance") in addition to the
20 Additional State Assistance provided by subsection (c) and the
21 amounts transferred to the Authority from the General Revenue
22 Fund under subsection (a) of this Section. Additional Financial
23 Assistance provided by this subsection shall be calculated as
24 provided in subsection (d), but shall in no event exceed the
25 following specified amounts with respect to the following State
26 fiscal years:

1 2000 \$0;
2 2001 \$16,000,000;
3 2002 \$35,000,000;
4 2003 \$54,000,000;
5 2004 \$73,000,000;
6 2005 \$93,000,000; and
7 each year thereafter \$100,000,000.

8 (d) Beginning with State fiscal year 1990 and continuing
9 for each State fiscal year thereafter, the Authority shall
10 annually certify to the State Comptroller and State Treasurer,
11 separately with respect to each of subdivisions (g) (2) and
12 (g) (3) of Section 4.04 of this Act, the following amounts:

13 (1) The amount necessary and required, during the State
14 fiscal year with respect to which the certification is
15 made, to pay its obligations for debt service on all
16 outstanding bonds or notes issued by the Authority under
17 subdivisions (g) (2) and (g) (3) of Section 4.04 of this Act.

18 (2) An estimate of the amount necessary and required to
19 pay its obligations for debt service for any bonds or notes
20 which the Authority anticipates it will issue under
21 subdivisions (g) (2) and (g) (3) of Section 4.04 during that
22 State fiscal year.

23 (3) Its debt service savings during the preceding State
24 fiscal year from refunding or advance refunding of bonds or
25 notes issued under subdivisions (g) (2) and (g) (3) of
26 Section 4.04.

1 (4) The amount of interest, if any, earned by the
2 Authority during the previous State fiscal year on the
3 proceeds of bonds or notes issued pursuant to subdivisions
4 (g) (2) and (g) (3) of Section 4.04, other than refunding or
5 advance refunding bonds or notes.

6 The certification shall include a specific schedule of debt
7 service payments, including the date and amount of each payment
8 for all outstanding bonds or notes and an estimated schedule of
9 anticipated debt service for all bonds and notes it intends to
10 issue, if any, during that State fiscal year, including the
11 estimated date and estimated amount of each payment.

12 Immediately upon the issuance of bonds for which an
13 estimated schedule of debt service payments was prepared, the
14 Authority shall file an amended certification with respect to
15 item (2) above, to specify the actual schedule of debt service
16 payments, including the date and amount of each payment, for
17 the remainder of the State fiscal year.

18 On the first day of each month of the State fiscal year in
19 which there are bonds outstanding with respect to which the
20 certification is made, the State Comptroller shall order
21 transferred and the State Treasurer shall transfer from the
22 Road Fund to the Public Transportation Fund the Additional
23 State Assistance and Additional Financial Assistance in an
24 amount equal to the aggregate of (i) one-twelfth of the sum of
25 the amounts certified under items (1) and (3) above less the
26 amount certified under item (4) above, plus (ii) the amount

1 required to pay debt service on bonds and notes issued during
2 the fiscal year, if any, divided by the number of months
3 remaining in the fiscal year after the date of issuance, or
4 some smaller portion as may be necessary under subsection (c)
5 or (c-5) of this Section for the relevant State fiscal year,
6 plus (iii) any cumulative deficiencies in transfers for prior
7 months, until an amount equal to the sum of the amounts
8 certified under items (1) and (3) above, plus the actual debt
9 service certified under item (2) above, less the amount
10 certified under item (4) above, has been transferred; except
11 that these transfers are subject to the following limits:

12 (A) In no event shall the total transfers in any State
13 fiscal year relating to outstanding bonds and notes issued
14 by the Authority under subdivision (g) (2) of Section 4.04
15 exceed the lesser of the annual maximum amount specified in
16 subsection (c) or the sum of the amounts certified under
17 items (1) and (3) above, plus the actual debt service
18 certified under item (2) above, less the amount certified
19 under item (4) above, with respect to those bonds and
20 notes.

21 (B) In no event shall the total transfers in any State
22 fiscal year relating to outstanding bonds and notes issued
23 by the Authority under subdivision (g) (3) of Section 4.04
24 exceed the lesser of the annual maximum amount specified in
25 subsection (c-5) or the sum of the amounts certified under
26 items (1) and (3) above, plus the actual debt service

1 certified under item (2) above, less the amount certified
2 under item (4) above, with respect to those bonds and
3 notes.

4 The term "outstanding" does not include bonds or notes for
5 which refunding or advance refunding bonds or notes have been
6 issued.

7 (e) Neither Additional State Assistance nor Additional
8 Financial Assistance may be pledged, either directly or
9 indirectly as general revenues of the Authority, as security
10 for any bonds issued by the Authority. The Authority may not
11 assign its right to receive Additional State Assistance or
12 Additional Financial Assistance, or direct payment of
13 Additional State Assistance or Additional Financial
14 Assistance, to a trustee or any other entity for the payment of
15 debt service on its bonds.

16 (f) The certification required under subsection (d) with
17 respect to outstanding bonds and notes of the Authority shall
18 be filed as early as practicable before the beginning of the
19 State fiscal year to which it relates. The certification shall
20 be revised as may be necessary to accurately state the debt
21 service requirements of the Authority.

22 (g) Within 6 months of the end of each fiscal year, the
23 Authority shall determine:

24 (i) whether the aggregate of all system generated
25 revenues for public transportation in the metropolitan
26 region which is provided by, or under grant or purchase of

1 service contracts with, the Service Boards equals 50% of
2 the aggregate of all costs of providing such public
3 transportation. "System generated revenues" include all
4 the proceeds of fares and charges for services provided,
5 contributions received in connection with public
6 transportation from units of local government other than
7 the Authority, except for contributions received by the
8 Chicago Transit Authority from a real estate transfer tax
9 imposed under subsection (i) of Section 8-3-19 of the
10 Illinois Municipal Code, and from the State pursuant to
11 subsection (i) of Section 2705-305 of the Department of
12 Transportation Law, and all other revenues properly
13 included consistent with generally accepted accounting
14 principles but may not include: the proceeds from any
15 borrowing, and, beginning with the 2007 fiscal year, all
16 revenues and receipts, including but not limited to fares
17 and grants received from the federal, State or any unit of
18 local government or other entity, derived from providing
19 ADA paratransit service pursuant to Section 2.30 of the
20 Regional Transportation Authority Act. "Costs" include all
21 items properly included as operating costs consistent with
22 generally accepted accounting principles, including
23 administrative costs, but do not include: depreciation;
24 payment of principal and interest on bonds, notes or other
25 evidences of obligations for borrowed money of the
26 Authority; payments with respect to public transportation

1 facilities made pursuant to subsection (b) of Section 2.20;
2 any payments with respect to rate protection contracts,
3 credit enhancements or liquidity agreements made under
4 Section 4.14; any other cost as to which it is reasonably
5 expected that a cash expenditure will not be made; costs
6 for passenger security including grants, contracts,
7 personnel, equipment and administrative expenses, except
8 in the case of the Chicago Transit Authority, in which case
9 the term does not include costs spent annually by that
10 entity for protection against crime as required by Section
11 27a of the Metropolitan Transit Authority Act; the costs of
12 Debt Service paid by the Chicago Transit Authority, as
13 defined in Section 12c of the Metropolitan Transit
14 Authority Act, or bonds or notes issued pursuant to that
15 Section; the payment by the Commuter Rail Division of debt
16 service on bonds issued pursuant to Section 3B.09; expenses
17 incurred by the Suburban Bus Division for the cost of new
18 public transportation services funded from grants pursuant
19 to Section 2.01e of this Act for a period of 2 years from
20 the date of initiation of each such service; costs as
21 exempted by the Board for projects pursuant to Section 2.09
22 of this Act; or, beginning with the 2007 fiscal year,
23 expenses related to providing ADA paratransit service
24 pursuant to Section 2.30 of the Regional Transportation
25 Authority Act; or in fiscal years 2008 through 2012
26 inclusive, costs in the amount of \$200,000,000 in fiscal

1 year 2008, reducing by \$40,000,000 in each fiscal year
2 thereafter until this exemption is eliminated. If said
3 system generated revenues are less than 50% of said costs,
4 the Board shall remit an amount equal to the amount of the
5 deficit to the State. The Treasurer shall deposit any such
6 payment in the Road Fund; and

7 (ii) whether, beginning with the 2007 fiscal year, the
8 aggregate of all fares charged and received for ADA
9 paratransit services equals the system generated ADA
10 paratransit services revenue recovery ratio percentage of
11 the aggregate of all costs of providing such ADA
12 paratransit services.

13 (h) If the Authority makes any payment to the State under
14 paragraph (g), the Authority shall reduce the amount provided
15 to a Service Board from funds transferred under paragraph (a)
16 in proportion to the amount by which that Service Board failed
17 to meet its required system generated revenues recovery ratio.
18 A Service Board which is affected by a reduction in funds under
19 this paragraph shall submit to the Authority concurrently with
20 its next due quarterly report a revised budget incorporating
21 the reduction in funds. The revised budget must meet the
22 criteria specified in clauses (i) through (vi) of Section
23 4.11(b)(2). The Board shall review and act on the revised
24 budget as provided in Section 4.11(b)(3).

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

1 ARTICLE 25. SURPLUS PROPERTY

2 Section 25-5. The Department of Transportation Law of the
3 Civil Administrative Code of Illinois is amended by changing
4 Section 2705-575 as follows:

5 (20 ILCS 2705/2705-575) (was 20 ILCS 2705/49.28)

6 Sec. 2705-575. Sale of used vehicles. Whenever the
7 Department has deemed a vehicle shall be replaced, it shall
8 notify the Division of Property Control of the Department of
9 Central Management Services and the Division of Vehicles of the
10 Department of Central Management Services for potential
11 reallocation of the vehicle to another State agency through
12 inter-agency transfer per standard fleet vehicle allocation
13 procedures. If the vehicle is not re-allocated for use into the
14 State fleet or agencies by the Division of Property Control or
15 the Division of Vehicles of the Department of Central
16 Management Services, the Department shall make the vehicle
17 available to those units of local government that have
18 previously requested the notification and provide them the
19 opportunity to purchase the vehicle ~~through a sealed bid sale.~~
20 Any proceeds from the sale of ~~the~~ vehicles pursuant to this
21 Section ~~to units of local government~~ shall be deposited in the
22 Road Fund. The term "vehicle" as used in this Section is
23 defined to include passenger automobiles, light duty trucks,

1 heavy duty trucks, and other self-propelled motorized
2 equipment in excess of 25 horsepower and attachments.

3 (Source: P.A. 97-42, eff. 1-1-12; 98-721, eff. 7-16-14.)

4 (30 ILCS 105/5.107 rep.)

5 Section 25-10. The State Finance Act is amended by
6 repealing Section 5.107.

7 Section 25-15. The State Finance Act is amended by changing
8 Sections 6p-3 and 8.8a as follows:

9 (30 ILCS 105/6p-3) (from Ch. 127, par. 142p3)

10 Sec. 6p-3. (a) The State Surplus Property Revolving Fund
11 shall be initially financed by a transfer of funds from the
12 General Revenue Fund. All ~~Thereafter all~~ fees and other monies
13 received by the Department of Central Management Services from
14 the sale or transfer of surplus or transferable property
15 pursuant to the State Property Control Act and the Federal
16 Surplus Property Act ~~"State Property Control Act" and "An Act~~
17 ~~to create and establish a State Agency for Federal Surplus~~
18 ~~Property, to prescribe its powers, duties and functions",~~
19 ~~approved August 2, 1965, as amended,~~ shall be paid into the
20 State Surplus Property Revolving Fund until June 30, 2020, and
21 shall be paid into the General Revenue Fund beginning July 1,
22 2020.

23 Except as provided in paragraph (e) of this Section, the

1 money in this fund shall be used by the Department of Central
2 Management Services as reimbursement for expenditures incurred
3 in relation to the sale of surplus or transferable property.

4 (b) (Blank). ~~If at the end of the lapse period the balance~~
5 ~~in the State Surplus Property Revolving Fund exceeds the amount~~
6 ~~of \$1,000,000, all monies in excess of that amount shall be~~
7 ~~transferred and deposited into the General Revenue Fund.~~

8 (c) Provided, however, that the fund established by this
9 Section shall contain a separate account for the deposit of all
10 proceeds resulting from the sale of Federal surplus property,
11 and the proceeds of this separate account shall be used solely
12 to reimburse the Department of Central Management Services for
13 expenditures incurred in relation to the sale of Federal
14 surplus property.

15 (d) Any funds on deposit in the State Agency for Surplus
16 Property Utilization Fund on the effective date of this
17 amendatory Act of 1983 shall be transferred to the Federal
18 account of the State Surplus Property Revolving Fund.

19 (e) (Blank).

20 (f) Notwithstanding any other provision of law to the
21 contrary, and in addition to any other transfers that may be
22 provided by law, on July 1, 2020, or after sufficient moneys
23 have been received in the State Surplus Property Revolving Fund
24 to pay all Fiscal Year 2020 obligations payable from the Fund,
25 whichever is later, the State Comptroller shall direct and the
26 State Treasurer shall transfer the remaining balance from the

1 State Surplus Property Revolving Fund into the General Revenue
2 Fund. Upon completion of the transfer, any future deposits due
3 to the State Surplus Property Revolving Fund, and any
4 outstanding obligations or liabilities of that Fund, shall pass
5 to the General Revenue Fund.

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

7 (30 ILCS 105/8.8a) (from Ch. 127, par. 144.8a)

8 Sec. 8.8a. Appropriations for the sale or transfer of
9 surplus or transferable property by the Department of Central
10 Management Services, and for all other expenses incident to the
11 handling, transportation, maintenance and storage of such
12 surplus property, including personal services and contractual
13 services connected therewith and for expenses incident to the
14 establishment and operation of wastepaper recycling programs
15 by the Department, are payable from the State Surplus Property
16 Revolving Fund through the end of State fiscal year 2020, and
17 shall be payable from the General Revenue Fund beginning in
18 State fiscal year 2021.

19 (Source: P.A. 85-1197.)

20 Section 25-20. The State Property Control Act is amended by
21 changing Section 7b as follows:

22 (30 ILCS 605/7b)

23 Sec. 7b. Maintenance and operation of State Police

1 vehicles. All proceeds received by the Department of Central
2 Management Services under this Act from the sale of vehicles
3 operated by the Department of State Police, ~~except for a \$500~~
4 ~~handling fee to be retained by the Department of Central~~
5 ~~Management Services for each vehicle sold,~~ shall be deposited
6 into the State Police Vehicle Maintenance Fund. ~~However, in~~
7 ~~lieu of the \$500 handling fee as provided by this paragraph,~~
8 ~~the Department of Central Management Services shall retain all~~
9 ~~proceeds from the sale of any vehicle for which \$500 or a~~
10 ~~lesser amount is collected.~~

11 The State Police Vehicle Maintenance Fund is created as a
12 special fund in the State treasury. All moneys in the State
13 Police Vehicle Maintenance Fund, subject to appropriation,
14 shall be used by the Department of State Police for the
15 maintenance and operation of vehicles for that Department.

16 (Source: P.A. 94-839, eff. 6-6-06.)

17 Section 25-25. The Illinois Solid Waste Management Act is
18 amended by changing Section 3 as follows:

19 (415 ILCS 20/3) (from Ch. 111 1/2, par. 7053)

20 Sec. 3. State agency materials recycling program.

21 (a) All State agencies responsible for the maintenance of
22 public lands in the State shall, to the maximum extent
23 feasible, use compost materials in all land maintenance
24 activities which are to be paid with public funds.

1 (a-5) All State agencies responsible for the maintenance of
2 public lands in the State shall review its procurement
3 specifications and policies to determine (1) if incorporating
4 compost materials will help reduce stormwater run-off and
5 increase infiltration of moisture in land maintenance
6 activities and (2) the current recycled content usage and
7 potential for additional recycled content usage by the Agency
8 in land maintenance activities and report to the General
9 Assembly by December 15, 2015.

10 (b) The Department of Central Management Services, in
11 coordination with the Department of Commerce and Economic
12 Opportunity, shall implement waste reduction programs,
13 including source separation and collection, for office
14 wastepaper, corrugated containers, newsprint and mixed paper,
15 in all State buildings as appropriate and feasible. Such waste
16 reduction programs shall be designed to achieve waste
17 reductions of at least 25% of all such waste by December 31,
18 1995, and at least 50% of all such waste by December 31, 2000.
19 Any source separation and collection program shall include, at
20 a minimum, procedures for collecting and storing recyclable
21 materials, bins or containers for storing materials, and
22 contractual or other arrangements with buyers of recyclable
23 materials. If market conditions so warrant, the Department of
24 Central Management Services, in coordination with the
25 Department of Commerce and Economic Opportunity, may modify
26 programs developed pursuant to this Section.

1 The Department of Commerce and Community Affairs (now
2 Department of Commerce and Economic Opportunity) shall conduct
3 waste categorization studies of all State facilities for
4 calendar years 1991, 1995 and 2000. Such studies shall be
5 designed to assist the Department of Central Management
6 Services to achieve the waste reduction goals established in
7 this subsection.

8 (c) Each State agency shall, upon consultation with the
9 Department of Commerce and Economic Opportunity, periodically
10 review its procurement procedures and specifications related
11 to the purchase of products or supplies. Such procedures and
12 specifications shall be modified as necessary to require the
13 procuring agency to seek out products and supplies that contain
14 recycled materials, and to ensure that purchased products or
15 supplies are reusable, durable or made from recycled materials
16 whenever economically and practically feasible. In choosing
17 among products or supplies that contain recycled material,
18 consideration shall be given to products and supplies with the
19 highest recycled material content that is consistent with the
20 effective and efficient use of the product or supply.

21 (d) Wherever economically and practically feasible, the
22 Department of Central Management Services shall procure
23 recycled paper and paper products as follows:

24 (1) Beginning July 1, 1989, at least 10% of the total
25 dollar value of paper and paper products purchased by the
26 Department of Central Management Services shall be

1 recycled paper and paper products.

2 (2) Beginning July 1, 1992, at least 25% of the total
3 dollar value of paper and paper products purchased by the
4 Department of Central Management Services shall be
5 recycled paper and paper products.

6 (3) Beginning July 1, 1996, at least 40% of the total
7 dollar value of paper and paper products purchased by the
8 Department of Central Management Services shall be
9 recycled paper and paper products.

10 (4) Beginning July 1, 2000, at least 50% of the total
11 dollar value of paper and paper products purchased by the
12 Department of Central Management Services shall be
13 recycled paper and paper products.

14 (e) Paper and paper products purchased from private vendors
15 pursuant to printing contracts are not considered paper
16 products for the purposes of subsection (d). However, the
17 Department of Central Management Services shall report to the
18 General Assembly on an annual basis the total dollar value of
19 printing contracts awarded to private sector vendors that
20 included the use of recycled paper.

21 (f) (1) Wherever economically and practically feasible,
22 the recycled paper and paper products referred to in
23 subsection (d) shall contain postconsumer or recovered
24 paper materials as specified by paper category in this
25 subsection:

26 (i) Recycled high grade printing and writing paper

1 shall contain at least 50% recovered paper material.
2 Such recovered paper material, until July 1, 1994,
3 shall consist of at least 20% deinked stock or
4 postconsumer material; and beginning July 1, 1994,
5 shall consist of at least 25% deinked stock or
6 postconsumer material; and beginning July 1, 1996,
7 shall consist of at least 30% deinked stock or
8 postconsumer material; and beginning July 1, 1998,
9 shall consist of at least 40% deinked stock or
10 postconsumer material; and beginning July 1, 2000,
11 shall consist of at least 50% deinked stock or
12 postconsumer material.

13 (ii) Recycled tissue products, until July 1, 1994,
14 shall contain at least 25% postconsumer material; and
15 beginning July 1, 1994, shall contain at least 30%
16 postconsumer material; and beginning July 1, 1996,
17 shall contain at least 35% postconsumer material; and
18 beginning July 1, 1998, shall contain at least 40%
19 postconsumer material; and beginning July 1, 2000,
20 shall contain at least 45% postconsumer material.

21 (iii) Recycled newsprint, until July 1, 1994,
22 shall contain at least 40% postconsumer material; and
23 beginning July 1, 1994, shall contain at least 50%
24 postconsumer material; and beginning July 1, 1996,
25 shall contain at least 60% postconsumer material; and
26 beginning July 1, 1998, shall contain at least 70%

1 postconsumer material; and beginning July 1, 2000,
2 shall contain at least 80% postconsumer material.

3 (iv) Recycled unbleached packaging, until July 1,
4 1994, shall contain at least 35% postconsumer
5 material; and beginning July 1, 1994, shall contain at
6 least 40% postconsumer material; and beginning July 1,
7 1996, shall contain at least 45% postconsumer
8 material; and beginning July 1, 1998, shall contain at
9 least 50% postconsumer material; and beginning July 1,
10 2000, shall contain at least 55% postconsumer
11 material.

12 (v) Recycled paperboard, until July 1, 1994, shall
13 contain at least 80% postconsumer material; and
14 beginning July 1, 1994, shall contain at least 85%
15 postconsumer material; and beginning July 1, 1996,
16 shall contain at least 90% postconsumer material; and
17 beginning July 1, 1998, shall contain at least 95%
18 postconsumer material.

19 (2) For the purposes of this Section, "postconsumer
20 material" includes:

21 (i) paper, paperboard, and fibrous wastes from
22 retail stores, office buildings, homes, and so forth,
23 after the waste has passed through its end usage as a
24 consumer item, including used corrugated boxes, old
25 newspapers, mixed waste paper, tabulating cards, and
26 used cordage; and

1 (ii) all paper, paperboard, and fibrous wastes
2 that are diverted or separated from the municipal solid
3 waste stream.

4 (3) For the purposes of this Section, "recovered paper
5 material" includes:

6 (i) postconsumer material;

7 (ii) dry paper and paperboard waste generated
8 after completion of the papermaking process (that is,
9 those manufacturing operations up to and including the
10 cutting and trimming of the paper machine reel into
11 smaller rolls or rough sheets), including envelope
12 cuttings, bindery trimmings, and other paper and
13 paperboard waste resulting from printing, cutting,
14 forming, and other converting operations, or from bag,
15 box and carton manufacturing, and butt rolls, mill
16 wrappers, and rejected unused stock; and

17 (iii) finished paper and paperboard from obsolete
18 inventories of paper and paperboard manufacturers,
19 merchants, wholesalers, dealers, printers, converters,
20 or others.

21 (g) The Department of Central Management Services may adopt
22 regulations to carry out the provisions and purposes of this
23 Section.

24 (h) Every State agency shall, in its procurement documents,
25 specify that, whenever economically and practically feasible,
26 a product to be procured must consist, wholly or in part, of

1 recycled materials, or be recyclable or reusable in whole or in
2 part. When applicable, if state guidelines are not already
3 prescribed, State agencies shall follow USEPA guidelines for
4 federal procurement.

5 (i) All State agencies shall cooperate with the Department
6 of Central Management Services in carrying out this Section.
7 The Department of Central Management Services may enter into
8 cooperative purchasing agreements with other governmental
9 units in order to obtain volume discounts, or for other reasons
10 in accordance with the Governmental Joint Purchasing Act, or in
11 accordance with the Intergovernmental Cooperation Act if
12 governmental units of other states or the federal government
13 are involved.

14 (j) The Department of Central Management Services shall
15 submit an annual report to the General Assembly concerning its
16 implementation of the State's collection and recycled paper
17 procurement programs. This report shall include a description
18 of the actions that the Department of Central Management
19 Services has taken in the previous fiscal year to implement
20 this Section. This report shall be submitted on or before
21 November 1 of each year.

22 (k) The Department of Central Management Services, in
23 cooperation with all other appropriate departments and
24 agencies of the State, shall institute whenever economically
25 and practically feasible the use of re-refined motor oil in all
26 State-owned motor vehicles and the use of remanufactured and

1 retread tires whenever such use is practical, beginning no
2 later than July 1, 1992.

3 (l) (Blank).

4 (m) The Department of Central Management Services, in
5 coordination with the Department of Commerce and Community
6 Affairs (now Department of Commerce and Economic Opportunity),
7 has implemented an aluminum can recycling program in all State
8 buildings within 270 days of the effective date of this
9 amendatory Act of 1997. The program provides for (1) the
10 collection and storage of used aluminum cans in bins or other
11 appropriate containers made reasonably available to occupants
12 and visitors of State buildings and (2) the sale of used
13 aluminum cans to buyers of recyclable materials.

14 Proceeds from the sale of used aluminum cans shall be
15 deposited into I-CYCLE accounts maintained in the Facilities
16 Management State Surplus Property Revolving Fund and, subject
17 to appropriation, shall be used by the Department of Central
18 Management Services and any other State agency to offset the
19 costs of implementing the aluminum can recycling program under
20 this Section.

21 All State agencies having an aluminum can recycling program
22 in place shall continue with their current plan. If a State
23 agency has an existing recycling program in place, proceeds
24 from the aluminum can recycling program may be retained and
25 distributed pursuant to that program, otherwise all revenue
26 resulting from these programs shall be forwarded to Central

1 Management Services, I-CYCLE for placement into the
2 appropriate account within the Facilities Management State
3 ~~Surplus Property~~ Revolving Fund, minus any operating costs
4 associated with the program.

5 (Source: P.A. 99-34, eff. 7-14-15; 99-543, eff. 1-1-17.)

6 ARTICLE 30. HUMAN NEEDS

7 Section 30-5. The Illinois Public Aid Code is amended by
8 changing Sections 5-5.4 and 5H-4 and by adding Section 12-4.53
9 as follows:

10 (305 ILCS 5/5-5.4) (from Ch. 23, par. 5-5.4)

11 Sec. 5-5.4. Standards of Payment - Department of Healthcare
12 and Family Services. The Department of Healthcare and Family
13 Services shall develop standards of payment of nursing facility
14 and ICF/DD services in facilities providing such services under
15 this Article which:

16 (1) Provide for the determination of a facility's payment
17 for nursing facility or ICF/DD services on a prospective basis.
18 The amount of the payment rate for all nursing facilities
19 certified by the Department of Public Health under the ID/DD
20 Community Care Act or the Nursing Home Care Act as Intermediate
21 Care for the Developmentally Disabled facilities, Long Term
22 Care for Under Age 22 facilities, Skilled Nursing facilities,
23 or Intermediate Care facilities under the medical assistance

1 program shall be prospectively established annually on the
2 basis of historical, financial, and statistical data
3 reflecting actual costs from prior years, which shall be
4 applied to the current rate year and updated for inflation,
5 except that the capital cost element for newly constructed
6 facilities shall be based upon projected budgets. The annually
7 established payment rate shall take effect on July 1 in 1984
8 and subsequent years. No rate increase and no update for
9 inflation shall be provided on or after July 1, 1994, unless
10 specifically provided for in this Section. The changes made by
11 Public Act 93-841 extending the duration of the prohibition
12 against a rate increase or update for inflation are effective
13 retroactive to July 1, 2004.

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 July 1, 1998
18 shall include an increase of 3%. 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, 1998 shall include an
22 increase of 3% plus \$1.10 per resident-day, as defined by the
23 Department. For facilities licensed by the Department of Public
24 Health under the Nursing Home Care Act as Intermediate Care
25 Facilities for the Developmentally Disabled or Long Term Care
26 for Under Age 22 facilities, the rates taking effect on January

1 1, 2006 shall include an increase of 3%. For facilities
2 licensed by the Department of Public Health under the Nursing
3 Home Care Act as Intermediate Care Facilities for the
4 Developmentally Disabled or Long Term Care for Under Age 22
5 facilities, the rates taking effect on January 1, 2009 shall
6 include an increase sufficient to provide a \$0.50 per hour wage
7 increase for non-executive staff. For facilities licensed by
8 the Department of Public Health under the ID/DD Community Care
9 Act as ID/DD Facilities the rates taking effect within 30 days
10 after July 6, 2017 (the effective date of Public Act 100-23)
11 shall include an increase sufficient to provide a \$0.75 per
12 hour wage increase for non-executive staff. The Department
13 shall adopt rules, including emergency rules under subsection
14 (y) of Section 5-45 of the Illinois Administrative Procedure
15 Act, to implement the provisions of this paragraph. For
16 facilities licensed by the Department of Public Health under
17 the ID/DD Community Care Act as ID/DD Facilities and under the
18 MC/DD Act as MC/DD Facilities, the rates taking effect within
19 30 days after the effective date of this amendatory Act of the
20 100th General Assembly shall include an increase sufficient to
21 provide a \$0.50 per hour wage increase for non-executive
22 front-line personnel, including, but not limited to, direct
23 support persons, aides, front-line supervisors, qualified
24 intellectual disabilities professionals, nurses, and
25 non-administrative support staff. The Department shall adopt
26 rules, including emergency rules under subsection (bb) of

1 Section 5-45 of the Illinois Administrative Procedure Act, to
2 implement the provisions of this paragraph.

3 For facilities licensed by the Department of Public Health
4 under the Nursing Home Care Act as Intermediate Care for the
5 Developmentally Disabled facilities or Long Term Care for Under
6 Age 22 facilities, the rates taking effect on July 1, 1999
7 shall include an increase of 1.6% plus \$3.00 per resident-day,
8 as defined by the Department. For facilities licensed by the
9 Department of Public Health under the Nursing Home Care Act as
10 Skilled Nursing facilities or Intermediate Care facilities,
11 the rates taking effect on July 1, 1999 shall include an
12 increase of 1.6% and, for services provided on or after October
13 1, 1999, shall be increased by \$4.00 per resident-day, as
14 defined by the Department.

15 For facilities licensed by the Department of Public Health
16 under the Nursing Home Care Act as Intermediate Care for the
17 Developmentally Disabled facilities or Long Term Care for Under
18 Age 22 facilities, the rates taking effect on July 1, 2000
19 shall include an increase of 2.5% per resident-day, as defined
20 by the Department. For facilities licensed by the Department of
21 Public Health under the Nursing Home Care Act as Skilled
22 Nursing facilities or Intermediate Care facilities, the rates
23 taking effect on July 1, 2000 shall include an increase of 2.5%
24 per resident-day, as defined by the Department.

25 For facilities licensed by the Department of Public Health
26 under the Nursing Home Care Act as skilled nursing facilities

1 or intermediate care facilities, a new payment methodology must
2 be implemented for the nursing component of the rate effective
3 July 1, 2003. The Department of Public Aid (now Healthcare and
4 Family Services) shall develop the new payment methodology
5 using the Minimum Data Set (MDS) as the instrument to collect
6 information concerning nursing home resident condition
7 necessary to compute the rate. The Department shall develop the
8 new payment methodology to meet the unique needs of Illinois
9 nursing home residents while remaining subject to the
10 appropriations provided by the General Assembly. A transition
11 period from the payment methodology in effect on June 30, 2003
12 to the payment methodology in effect on July 1, 2003 shall be
13 provided for a period not exceeding 3 years and 184 days after
14 implementation of the new payment methodology as follows:

15 (A) For a facility that would receive a lower nursing
16 component rate per patient day under the new system than
17 the facility received effective on the date immediately
18 preceding the date that the Department implements the new
19 payment methodology, the nursing component rate per
20 patient day for the facility shall be held at the level in
21 effect on the date immediately preceding the date that the
22 Department implements the new payment methodology until a
23 higher nursing component rate of reimbursement is achieved
24 by that facility.

25 (B) For a facility that would receive a higher nursing
26 component rate per patient day under the payment

1 methodology in effect on July 1, 2003 than the facility
2 received effective on the date immediately preceding the
3 date that the Department implements the new payment
4 methodology, the nursing component rate per patient day for
5 the facility shall be adjusted.

6 (C) Notwithstanding paragraphs (A) and (B), the
7 nursing component rate per patient day for the facility
8 shall be adjusted subject to appropriations provided by the
9 General Assembly.

10 For facilities licensed by the Department of Public Health
11 under the Nursing Home Care Act as Intermediate Care for the
12 Developmentally Disabled facilities or Long Term Care for Under
13 Age 22 facilities, the rates taking effect on March 1, 2001
14 shall include a statewide increase of 7.85%, as defined by the
15 Department.

16 Notwithstanding any other provision of this Section, for
17 facilities licensed by the Department of Public Health under
18 the Nursing Home Care Act as skilled nursing facilities or
19 intermediate care facilities, except facilities participating
20 in the Department's demonstration program pursuant to the
21 provisions of Title 77, Part 300, Subpart T of the Illinois
22 Administrative Code, the numerator of the ratio used by the
23 Department of Healthcare and Family Services to compute the
24 rate payable under this Section using the Minimum Data Set
25 (MDS) methodology shall incorporate the following annual
26 amounts as the additional funds appropriated to the Department

1 specifically to pay for rates based on the MDS nursing
2 component methodology in excess of the funding in effect on
3 December 31, 2006:

4 (i) For rates taking effect January 1, 2007,
5 \$60,000,000.

6 (ii) For rates taking effect January 1, 2008,
7 \$110,000,000.

8 (iii) For rates taking effect January 1, 2009,
9 \$194,000,000.

10 (iv) For rates taking effect April 1, 2011, or the
11 first day of the month that begins at least 45 days after
12 the effective date of this amendatory Act of the 96th
13 General Assembly, \$416,500,000 or an amount as may be
14 necessary to complete the transition to the MDS methodology
15 for the nursing component of the rate. Increased payments
16 under this item (iv) are not due and payable, however,
17 until (i) the methodologies described in this paragraph are
18 approved by the federal government in an appropriate State
19 Plan amendment and (ii) the assessment imposed by Section
20 5B-2 of this Code is determined to be a permissible tax
21 under Title XIX of the Social Security Act.

22 Notwithstanding any other provision of this Section, for
23 facilities licensed by the Department of Public Health under
24 the Nursing Home Care Act as skilled nursing facilities or
25 intermediate care facilities, the support component of the
26 rates taking effect on January 1, 2008 shall be computed using

1 the most recent cost reports on file with the Department of
2 Healthcare and Family Services no later than April 1, 2005,
3 updated for inflation to January 1, 2006.

4 For facilities licensed by the Department of Public Health
5 under the Nursing Home Care Act as Intermediate Care for the
6 Developmentally Disabled facilities or Long Term Care for Under
7 Age 22 facilities, the rates taking effect on April 1, 2002
8 shall include a statewide increase of 2.0%, as defined by the
9 Department. This increase terminates on July 1, 2002; beginning
10 July 1, 2002 these rates are reduced to the level of the rates
11 in effect on March 31, 2002, as defined by the Department.

12 For facilities licensed by the Department of Public Health
13 under the Nursing Home Care Act as skilled nursing facilities
14 or intermediate care facilities, the rates taking effect on
15 July 1, 2001 shall be computed using the most recent cost
16 reports on file with the Department of Public Aid no later than
17 April 1, 2000, updated for inflation to January 1, 2001. For
18 rates effective July 1, 2001 only, rates shall be the greater
19 of the rate computed for July 1, 2001 or the rate effective on
20 June 30, 2001.

21 Notwithstanding any other provision of this Section, for
22 facilities licensed by the Department of Public Health under
23 the Nursing Home Care Act as skilled nursing facilities or
24 intermediate care facilities, the Illinois Department shall
25 determine by rule the rates taking effect on July 1, 2002,
26 which shall be 5.9% less than the rates in effect on June 30,

1 2002.

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, if the payment methodologies
6 required under Section 5A-12 and the waiver granted under 42
7 CFR 433.68 are approved by the United States Centers for
8 Medicare and Medicaid Services, the rates taking effect on July
9 1, 2004 shall be 3.0% greater than the rates in effect on June
10 30, 2004. These rates shall take effect only upon approval and
11 implementation of the payment methodologies required under
12 Section 5A-12.

13 Notwithstanding any other provisions of this Section, for
14 facilities licensed by the Department of Public Health under
15 the Nursing Home Care Act as skilled nursing facilities or
16 intermediate care facilities, the rates taking effect on
17 January 1, 2005 shall be 3% more than the rates in effect on
18 December 31, 2004.

19 Notwithstanding any other provision of this Section, for
20 facilities licensed by the Department of Public Health under
21 the Nursing Home Care Act as skilled nursing facilities or
22 intermediate care facilities, effective January 1, 2009, the
23 per diem support component of the rates effective on January 1,
24 2008, computed using the most recent cost reports on file with
25 the Department of Healthcare and Family Services no later than
26 April 1, 2005, updated for inflation to January 1, 2006, shall

1 be increased to the amount that would have been derived using
2 standard Department of Healthcare and Family Services methods,
3 procedures, and inflators.

4 Notwithstanding any other provisions of this Section, for
5 facilities licensed by the Department of Public Health under
6 the Nursing Home Care Act as intermediate care facilities that
7 are federally defined as Institutions for Mental Disease, or
8 facilities licensed by the Department of Public Health under
9 the Specialized Mental Health Rehabilitation Act of 2013, a
10 socio-development component rate equal to 6.6% of the
11 facility's nursing component rate as of January 1, 2006 shall
12 be established and paid effective July 1, 2006. The
13 socio-development component of the rate shall be increased by a
14 factor of 2.53 on the first day of the month that begins at
15 least 45 days after January 11, 2008 (the effective date of
16 Public Act 95-707). As of August 1, 2008, the socio-development
17 component rate shall be equal to 6.6% of the facility's nursing
18 component rate as of January 1, 2006, multiplied by a factor of
19 3.53. For services provided on or after April 1, 2011, or the
20 first day of the month that begins at least 45 days after the
21 effective date of this amendatory Act of the 96th General
22 Assembly, whichever is later, the Illinois Department may by
23 rule adjust these socio-development component rates, and may
24 use different adjustment methodologies for those facilities
25 participating, and those not participating, in the Illinois
26 Department's demonstration program pursuant to the provisions

1 of Title 77, Part 300, Subpart T of the Illinois Administrative
2 Code, but in no case may such rates be diminished below those
3 in effect on August 1, 2008.

4 For facilities licensed by the Department of Public Health
5 under the Nursing Home Care Act as Intermediate Care for the
6 Developmentally Disabled facilities or as long-term care
7 facilities for residents under 22 years of age, the rates
8 taking effect on July 1, 2003 shall include a statewide
9 increase of 4%, as defined by the Department.

10 For facilities licensed by the Department of Public Health
11 under the Nursing Home Care Act as Intermediate Care for the
12 Developmentally Disabled facilities or Long Term Care for Under
13 Age 22 facilities, the rates taking effect on the first day of
14 the month that begins at least 45 days after the effective date
15 of this amendatory Act of the 95th General Assembly shall
16 include a statewide increase of 2.5%, as defined by the
17 Department.

18 Notwithstanding any other provision of this Section, for
19 facilities licensed by the Department of Public Health under
20 the Nursing Home Care Act as skilled nursing facilities or
21 intermediate care facilities, effective January 1, 2005,
22 facility rates shall be increased by the difference between (i)
23 a facility's per diem property, liability, and malpractice
24 insurance costs as reported in the cost report filed with the
25 Department of Public Aid and used to establish rates effective
26 July 1, 2001 and (ii) those same costs as reported in the

1 facility's 2002 cost report. These costs shall be passed
2 through to the facility without caps or limitations, except for
3 adjustments required under normal auditing procedures.

4 Rates established effective each July 1 shall govern
5 payment for services rendered throughout that fiscal year,
6 except that rates established on July 1, 1996 shall be
7 increased by 6.8% for services provided on or after January 1,
8 1997. Such rates will be based upon the rates calculated for
9 the year beginning July 1, 1990, and for subsequent years
10 thereafter until June 30, 2001 shall be based on the facility
11 cost reports for the facility fiscal year ending at any point
12 in time during the previous calendar year, updated to the
13 midpoint of the rate year. The cost report shall be on file
14 with the Department no later than April 1 of the current rate
15 year. Should the cost report not be on file by April 1, the
16 Department shall base the rate on the latest cost report filed
17 by each skilled care facility and intermediate care facility,
18 updated to the midpoint of the current rate year. In
19 determining rates for services rendered on and after July 1,
20 1985, fixed time shall not be computed at less than zero. The
21 Department shall not make any alterations of regulations which
22 would reduce any component of the Medicaid rate to a level
23 below what that component would have been utilizing in the rate
24 effective on July 1, 1984.

25 (2) Shall take into account the actual costs incurred by
26 facilities in providing services for recipients of skilled

1 nursing and intermediate care services under the medical
2 assistance program.

3 (3) Shall take into account the medical and psycho-social
4 characteristics and needs of the patients.

5 (4) Shall take into account the actual costs incurred by
6 facilities in meeting licensing and certification standards
7 imposed and prescribed by the State of Illinois, any of its
8 political subdivisions or municipalities and by the U.S.
9 Department of Health and Human Services pursuant to Title XIX
10 of the Social Security Act.

11 The Department of Healthcare and Family Services shall
12 develop precise standards for payments to reimburse nursing
13 facilities for any utilization of appropriate rehabilitative
14 personnel for the provision of rehabilitative services which is
15 authorized by federal regulations, including reimbursement for
16 services provided by qualified therapists or qualified
17 assistants, and which is in accordance with accepted
18 professional practices. Reimbursement also may be made for
19 utilization of other supportive personnel under appropriate
20 supervision.

21 The Department shall develop enhanced payments to offset
22 the additional costs incurred by a facility serving exceptional
23 need residents and shall allocate at least \$4,000,000 of the
24 funds collected from the assessment established by Section 5B-2
25 of this Code for such payments. For the purpose of this
26 Section, "exceptional needs" means, but need not be limited to,

1 ventilator care and traumatic brain injury care. The enhanced
2 payments for exceptional need residents under this paragraph
3 are not due and payable, however, until (i) the methodologies
4 described in this paragraph are approved by the federal
5 government in an appropriate State Plan amendment and (ii) the
6 assessment imposed by Section 5B-2 of this Code is determined
7 to be a permissible tax under Title XIX of the Social Security
8 Act.

9 Beginning January 1, 2014 the methodologies for
10 reimbursement of nursing facility services as provided under
11 this Section 5-5.4 shall no longer be applicable for services
12 provided on or after January 1, 2014.

13 No payment increase under this Section for the MDS
14 methodology, exceptional care residents, or the
15 socio-development component rate established by Public Act
16 96-1530 of the 96th General Assembly and funded by the
17 assessment imposed under Section 5B-2 of this Code shall be due
18 and payable until after the Department notifies the long-term
19 care providers, in writing, that the payment methodologies to
20 long-term care providers required under this Section have been
21 approved by the Centers for Medicare and Medicaid Services of
22 the U.S. Department of Health and Human Services and the
23 waivers under 42 CFR 433.68 for the assessment imposed by this
24 Section, if necessary, have been granted by the Centers for
25 Medicare and Medicaid Services of the U.S. Department of Health
26 and Human Services. Upon notification to the Department of

1 approval of the payment methodologies required under this
2 Section and the waivers granted under 42 CFR 433.68, all
3 increased payments otherwise due under this Section prior to
4 the date of notification shall be due and payable within 90
5 days of the date federal approval is received.

6 On and after July 1, 2012, the Department shall reduce any
7 rate of reimbursement for services or other payments or alter
8 any methodologies authorized by this Code to reduce any rate of
9 reimbursement for services or other payments in accordance with
10 Section 5-5e.

11 For facilities licensed by the Department of Public Health
12 under the ID/DD Community Care Act as ID/DD Facilities and
13 under the MC/DD Act as MC/DD Facilities, subject to federal
14 approval, the rates taking effect for services delivered on or
15 after August 1, 2019 shall be increased by 3.5% over the rates
16 in effect on June 30, 2019. The Department shall adopt rules,
17 including emergency rules under subsection (ii) of Section 5-45
18 of the Illinois Administrative Procedure Act, to implement the
19 provisions of this Section, including wage increases for direct
20 care staff.

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 on the latter of the approval
25 date of the State Plan Amendment for these facilities or the
26 Waiver Amendment for the home and community-based services

1 settings shall include an increase sufficient to provide a
2 \$0.26 per hour wage increase to the base wage for non-executive
3 staff. The Department shall adopt rules, including emergency
4 rules as authorized by Section 5-45 of the Illinois
5 Administrative Procedure Act, to implement the provisions of
6 this Section.

7 For facilities licensed by the Department of Public Health
8 under the ID/DD Community Care Act as ID/DD Facilities, and
9 under the MC/DD Act as MC/DD Facilities, and community-based
10 providers for persons with developmental disabilities, subject
11 to federal approval of the State Plan Amendment and the Waiver
12 Amendment for the home and community-based services settings,
13 the rates taking effect for the services delivered on or after
14 July 1, 2020 shall include an increase sufficient to provide a
15 \$1.00 per hour wage rate increase for non-executive staff. For
16 services delivered on or after January 1, 2021, subject to
17 federal approval of the State Plan Amendment and the Waiver
18 Amendment for the home and community-based services settings,
19 shall include an increase sufficient to provide a \$0.50 per
20 hour wage rate increase for non-executive staff. The Department
21 shall adopt rules, including emergency rules as authorized by
22 Section 5-45 of the Illinois Administrative Procedure Act, to
23 implement the provisions of this Section.

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

1 (305 ILCS 5/5H-4)

2 Sec. 5H-4. Payment of assessment.

3 (a) The assessment payable pursuant to Section 5H-3 shall
4 be due and payable in monthly installments, each equaling
5 one-twelfth of the assessment for the year, on the first State
6 business day of each month.

7 (b) If the approval of the waivers required under Section
8 5H-2 is delayed beyond the start of State fiscal year 2020,
9 then the first installment shall be due on the first business
10 day of the first month that begins more than 15 days after the
11 date of such approval. In the event approval results in
12 installments beginning after July 1, 2019, the amount of each
13 installment for that fiscal year shall equal the full amount of
14 the annual assessment divided by the number of payments that
15 will be paid in fiscal year 2020.

16 (c) The Department shall notify each managed care
17 organization of its annual fiscal year 2020 assessment and the
18 installment due dates no later than 30 days prior to the first
19 installment due date and the annual assessment and due dates
20 for each subsequent year at least 30 days prior to the start of
21 each fiscal year.

22 (d) Proceeds from the assessment levied pursuant to Section
23 5H-3 shall be deposited into the Fund; provided, however, that
24 proceeds from the assessment levied pursuant to Section 5H-3
25 upon a county provider as defined in Section 15-1 of this Code
26 shall instead be deposited directly into the County Provider

1 Trust Fund.

2 (Source: P.A. 101-9, eff. 6-5-19.)

3 (305 ILCS 5/12-4.53 new)

4 Sec. 12-4.53. Prospective Payment System (PPS) rates.
5 Effective January 1, 2021, and subsequent years, based on
6 specific appropriation, the Prospective Payment System (PPS)
7 rates for FQHCs shall be increased based on the cost principles
8 found at 45 Code of Federal Regulations Part 75 or its
9 successor. Such rates shall be increased by using any of the
10 following methods: reducing the current minimum productivity
11 and efficiency standards no lower than 3500 encounters per FTE
12 physician; increasing the statewide median cost cap from 105%
13 to 120%, or a one-time re-basing of rates utilizing 2018 FQHC
14 cost reports.

15 Section 30-10. The Energy Assistance Act is amended by
16 changing Sections 6 and 18 as follows:

17 (305 ILCS 20/6) (from Ch. 111 2/3, par. 1406)

18 Sec. 6. Eligibility, Conditions of Participation, and
19 Energy Assistance.

20 (a) Any person who is a resident of the State of Illinois
21 and whose household income is not greater than an amount
22 determined annually by the Department, in consultation with the
23 Policy Advisory Council, may apply for assistance pursuant to

1 this Act in accordance with regulations promulgated by the
2 Department. In setting the annual eligibility level, the
3 Department shall consider the amount of available funding and
4 may not set a limit higher than 150% of the federal nonfarm
5 poverty level as established by the federal Office of
6 Management and Budget; except that for the period from the
7 effective date of this amendatory Act of the 101st General
8 Assembly through ending June 30, 2021 2013, the Department may
9 ~~not~~ establish limits not higher than 200% of that poverty level
10 ~~or the maximum level provided for by federal guidelines.~~

11 (b) Applicants who qualify for assistance pursuant to
12 subsection (a) of this Section shall, subject to appropriation
13 from the General Assembly and subject to availability of funds
14 to the Department, receive energy assistance as provided by
15 this Act. The Department, upon receipt of monies authorized
16 pursuant to this Act for energy assistance, shall commit funds
17 for each qualified applicant in an amount determined by the
18 Department. In determining the amounts of assistance to be
19 provided to or on behalf of a qualified applicant, the
20 Department shall ensure that the highest amounts of assistance
21 go to households with the greatest energy costs in relation to
22 household income. The Department shall include factors such as
23 energy costs, household size, household income, and region of
24 the State when determining individual household benefits. In
25 setting assistance levels, the Department shall attempt to
26 provide assistance to approximately the same number of

1 households who participated in the 1991 Residential Energy
2 Assistance Partnership Program. Such assistance levels shall
3 be adjusted annually on the basis of funding availability and
4 energy costs. In promulgating rules for the administration of
5 this Section the Department shall assure that a minimum of 1/3
6 of funds available for benefits to eligible households with the
7 lowest incomes and that elderly households and households with
8 persons with disabilities are offered a priority application
9 period.

10 (c) If the applicant is not a customer of record of an
11 energy provider for energy services or an applicant for such
12 service, such applicant shall receive a direct energy
13 assistance payment in an amount established by the Department
14 for all such applicants under this Act; provided, however, that
15 such an applicant must have rental expenses for housing greater
16 than 30% of household income.

17 (c-1) This subsection shall apply only in cases where: (1)
18 the applicant is not a customer of record of an energy provider
19 because energy services are provided by the owner of the unit
20 as a portion of the rent; (2) the applicant resides in housing
21 subsidized or developed with funds provided under the Rental
22 Housing Support Program Act or under a similar locally funded
23 rent subsidy program, or is the voucher holder who resides in a
24 rental unit within the State of Illinois and whose monthly rent
25 is subsidized by the tenant-based Housing Choice Voucher
26 Program under Section 8 of the U.S. Housing Act of 1937; and

1 (3) the rental expenses for housing are no more than 30% of
2 household income. In such cases, the household may apply for an
3 energy assistance payment under this Act and the owner of the
4 housing unit shall cooperate with the applicant by providing
5 documentation of the energy costs for that unit. Any
6 compensation paid to the energy provider who supplied energy
7 services to the household shall be paid on behalf of the owner
8 of the housing unit providing energy services to the household.
9 The Department shall report annually to the General Assembly on
10 the number of households receiving energy assistance under this
11 subsection and the cost of such assistance. The provisions of
12 this subsection (c-1), other than this sentence, are
13 inoperative after August 31, 2012.

14 (d) If the applicant is a customer of an energy provider,
15 such applicant shall receive energy assistance in an amount
16 established by the Department for all such applicants under
17 this Act, such amount to be paid by the Department to the
18 energy provider supplying winter energy service to such
19 applicant. Such applicant shall:

20 (i) make all reasonable efforts to apply to any other
21 appropriate source of public energy assistance; and

22 (ii) sign a waiver permitting the Department to receive
23 income information from any public or private agency
24 providing income or energy assistance and from any
25 employer, whether public or private.

26 (e) Any qualified applicant pursuant to this Section may

1 receive or have paid on such applicant's behalf an emergency
2 assistance payment to enable such applicant to obtain access to
3 winter energy services. Any such payments shall be made in
4 accordance with regulations of the Department.

5 (f) The Department may, if sufficient funds are available,
6 provide additional benefits to certain qualified applicants:

7 (i) for the reduction of past due amounts owed to
8 energy providers; and

9 (ii) to assist the household in responding to
10 excessively high summer temperatures or energy costs.
11 Households containing elderly members, children, a person
12 with a disability, or a person with a medical need for
13 conditioned air shall receive priority for receipt of such
14 benefits.

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

16 (305 ILCS 20/18)

17 Sec. 18. Financial assistance; payment plans.

18 (a) The Percentage of Income Payment Plan (PIPP or PIP
19 Plan) is hereby created as a mandatory bill payment assistance
20 program for low-income residential customers of utilities
21 serving more than 100,000 retail customers as of January 1,
22 2009. The PIP Plan will:

23 (1) bring participants' gas and electric bills into the
24 range of affordability;

25 (2) provide incentives for participants to make timely

1 payments;

2 (3) encourage participants to reduce usage and
3 participate in conservation and energy efficiency measures
4 that reduce the customer's bill and payment requirements;
5 and

6 (4) identify participants whose homes are most in need
7 of weatherization.

8 (b) For purposes of this Section:

9 (1) "LIHEAP" means the energy assistance program
10 established under the Illinois Energy Assistance Act and
11 the Low-Income Home Energy Assistance Act of 1981.

12 (2) "Plan participant" is an eligible participant who
13 is also eligible for the PIPP and who will receive either a
14 percentage of income payment credit under the PIPP criteria
15 set forth in this Act or a benefit pursuant to Section 4 of
16 this Act. Plan participants are a subset of eligible
17 participants.

18 (3) "Pre-program arrears" means the amount a plan
19 participant owes for gas or electric service at the time
20 the participant is determined to be eligible for the PIPP
21 or the program set forth in Section 4 of this Act.

22 (4) "Eligible participant" means any person who has
23 applied for, been accepted and is receiving residential
24 service from a gas or electric utility and who is also
25 eligible for LIHEAP.

26 (c) The PIP Plan shall be administered as follows:

1 (1) The Department shall coordinate with Local
2 Administrative Agencies (LAAs), to determine eligibility
3 for the Illinois Low Income Home Energy Assistance Program
4 (LIHEAP) pursuant to the Energy Assistance Act, provided
5 that eligible income shall be no more than 150% of the
6 poverty level, except that for the period from the
7 effective date of this amendatory Act of the 101st General
8 Assembly through June 30, 2021, eligible income shall be no
9 more than 200% of the poverty level. Applicants will be
10 screened to determine whether the applicant's projected
11 payments for electric service or natural gas service over a
12 12-month period exceed the criteria established in this
13 Section. To maintain the financial integrity of the
14 program, the Department may limit eligibility to
15 households with income below 125% of the poverty level.

16 (2) The Department shall establish the percentage of
17 income formula to determine the amount of a monthly credit,
18 not to exceed \$150 per month per household, not to exceed
19 \$1,800 annually; however, for the period from the effective
20 date of this amendatory Act of the 101st General Assembly
21 through June 30, 2021, the monthly credit for participants
22 with eligible income over 100% of the poverty level may be
23 as much as \$200 per month per household, not to exceed
24 \$2,400 annually, and, the monthly credit for participants
25 with eligible income 100% or less of the poverty level may
26 be as much as \$250 per month per household, not to exceed

1 \$3,000 annually. Credits ~~, that~~ will be applied to PIP Plan
2 participants' utility bills based on the portion of the
3 bill that is the responsibility of the participant provided
4 that the percentage shall be no more than a total of 6% of
5 the relevant income for gas and electric utility bills
6 combined, but in any event no less than \$10 per month,
7 unless the household does not pay directly for heat, in
8 which case its payment shall be 2.4% of income but in any
9 event no less than \$5 per month. The Department may
10 establish a minimum credit amount based on the cost of
11 administering the program and may deny credits to otherwise
12 eligible participants if the cost of administering the
13 credit exceeds the actual amount of any monthly credit to a
14 participant. If the participant takes both gas and electric
15 service, 66.67% of the credit shall be allocated to the
16 entity that provides the participant's primary energy
17 supply for heating. Each participant shall enter into a
18 levelized payment plan for, as applicable, gas and electric
19 service and such plans shall be implemented by the utility
20 so that a participant's usage and required payments are
21 reviewed and adjusted regularly, but no more frequently
22 than quarterly. Nothing in this Section is intended to
23 prohibit a customer, who is otherwise eligible for LIHEAP,
24 from participating in the program described in Section 4 of
25 this Act. Eligible participants who receive such a benefit
26 shall be considered plan participants and shall be eligible

1 to participate in the Arrearage Reduction Program
2 described in item (5) of this subsection (c).

3 (3) The Department shall remit, through the LAAs, to
4 the utility or participating alternative supplier that
5 portion of the plan participant's bill that is not the
6 responsibility of the participant. In the event that the
7 Department fails to timely remit payment to the utility,
8 the utility shall be entitled to recover all costs related
9 to such nonpayment through the automatic adjustment clause
10 tariffs established pursuant to Section 16-111.8 and
11 Section 19-145 of the Public Utilities Act. For purposes of
12 this item (3) of this subsection (c), payment is due on the
13 date specified on the participant's bill. The Department,
14 the Department of Revenue and LAAs shall adopt processes
15 that provide for the timely payment required by this item
16 (3) of this subsection (c).

17 (4) A plan participant is responsible for all actual
18 charges for utility service in excess of the PIPP credit.
19 Pre-program arrears that are included in the Arrearage
20 Reduction Program described in item (5) of this subsection
21 (c) shall not be included in the calculation of the
22 levelized payment plan. Emergency or crisis assistance
23 payments shall not affect the amount of any PIPP credit to
24 which a participant is entitled.

25 (5) Electric and gas utilities subject to this Section
26 shall implement an Arrearage Reduction Program (ARP) for

1 plan participants as follows: for each month that a plan
2 participant timely pays his or her utility bill, the
3 utility shall apply a credit to a portion of the
4 participant's pre-program arrears, if any, equal to
5 one-twelfth of such arrearage provided that the total
6 amount of arrearage credits shall equal no more than \$1,000
7 annually for each participant for gas and no more than
8 \$1,000 annually for each participant for electricity. In
9 the third year of the PIPP, the Department, in consultation
10 with the Policy Advisory Council established pursuant to
11 Section 5 of this Act, shall determine by rule an
12 appropriate per participant total cap on such amounts, if
13 any. Those plan participants participating in the ARP shall
14 not be subject to the imposition of any additional late
15 payment fees on pre-program arrears covered by the ARP. In
16 all other respects, the utility shall bill and collect the
17 monthly bill of a plan participant pursuant to the same
18 rules, regulations, programs and policies as applicable to
19 residential customers generally. Participation in the
20 Arrearage Reduction Program shall be limited to the maximum
21 amount of funds available as set forth in subsection (f) of
22 Section 13 of this Act. In the event any donated funds
23 under Section 13 of this Act are specifically designated
24 for the purpose of funding the ARP, the Department shall
25 remit such amounts to the utilities upon verification that
26 such funds are needed to fund the ARP. Nothing in this

1 Section shall preclude a utility from continuing to
2 implement, and apply credits under, an ARP in the event
3 that the PIPP or LIHEAP is suspended due to lack of funding
4 such that the plan participant does not receive a benefit
5 under either the PIPP or LIHEAP.

6 (5.5) In addition to the ARP described in paragraph (5)
7 of this subsection (c), utilities may also implement a
8 Supplemental Arrearage Reduction Program (SARP) for
9 eligible participants who are not able to become plan
10 participants due to PIPP timing or funding constraints. If
11 a utility elects to implement a SARP, it shall be
12 administered as follows: for each month that a SARP
13 participant timely pays his or her utility bill, the
14 utility shall apply a credit to a portion of the
15 participant's pre-program arrears, if any, equal to
16 one-twelfth of such arrearage, provided that the utility
17 may limit the total amount of arrearage credits to no more
18 than \$1,000 annually for each participant for gas and no
19 more than \$1,000 annually for each participant for
20 electricity. SARP participants shall not be subject to the
21 imposition of any additional late payment fees on
22 pre-program arrears covered by the SARP. In all other
23 respects, the utility shall bill and collect the monthly
24 bill of a SARP participant under the same rules,
25 regulations, programs, and policies as applicable to
26 residential customers generally. Participation in the SARP

1 shall be limited to the maximum amount of funds available
2 as set forth in subsection (f) of Section 13 of this Act.
3 In the event any donated funds under Section 13 of this Act
4 are specifically designated for the purpose of funding the
5 SARP, the Department shall remit such amounts to the
6 utilities upon verification that such funds are needed to
7 fund the SARP.

8 (6) The Department may terminate a plan participant's
9 eligibility for the PIP Plan upon notification by the
10 utility that the participant's monthly utility payment is
11 more than 45 days past due.

12 (7) The Department, in consultation with the Policy
13 Advisory Council, may adjust the number of PIP Plan
14 participants annually, if necessary, to match the
15 availability of funds. Any plan participant who qualifies
16 for a PIPP credit under a utility's PIPP shall be entitled
17 to participate in and receive a credit under such utility's
18 ARP for so long as such utility has ARP funds available,
19 regardless of whether the customer's participation under
20 another utility's PIPP or ARP has been curtailed or limited
21 because of a lack of funds.

22 (8) The Department shall fully implement the PIPP at
23 the earliest possible date it is able to effectively
24 administer the PIPP. Within 90 days of the effective date
25 of this amendatory Act of the 96th General Assembly, the
26 Department shall, in consultation with utility companies,

1 participating alternative suppliers, LAAs and the Illinois
2 Commerce Commission (Commission), issue a detailed
3 implementation plan which shall include detailed testing
4 protocols and analysis of the capacity for implementation
5 by the LAAs and utilities. Such consultation process also
6 shall address how to implement the PIPP in the most
7 cost-effective and timely manner, and shall identify
8 opportunities for relying on the expertise of utilities,
9 LAAs and the Commission. Following the implementation of
10 the testing protocols, the Department shall issue a written
11 report on the feasibility of full or gradual
12 implementation. The PIPP shall be fully implemented by
13 September 1, 2011, but may be phased in prior to that date.

14 (9) As part of the screening process established under
15 item (1) of this subsection (c), the Department and LAAs
16 shall assess whether any energy efficiency or demand
17 response measures are available to the plan participant at
18 no cost, and if so, the participant shall enroll in any
19 such program for which he or she is eligible. The LAAs
20 shall assist the participant in the applicable enrollment
21 or application process.

22 (10) Each alternative retail electric and gas supplier
23 serving residential customers shall elect whether to
24 participate in the PIPP or ARP described in this Section.
25 Any such supplier electing to participate in the PIPP shall
26 provide to the Department such information as the

1 Department may require, including, without limitation,
2 information sufficient for the Department to determine the
3 proportionate allocation of credits between the
4 alternative supplier and the utility. If a utility in whose
5 service territory an alternative supplier serves customers
6 contributes money to the ARP fund which is not recovered
7 from ratepayers, then an alternative supplier which
8 participates in ARP in that utility's service territory
9 shall also contribute to the ARP fund in an amount that is
10 commensurate with the number of alternative supplier
11 customers who elect to participate in the program.

12 (d) The Department, in consultation with the Policy
13 Advisory Council, shall develop and implement a program to
14 educate customers about the PIP Plan and about their rights and
15 responsibilities under the percentage of income component. The
16 Department, in consultation with the Policy Advisory Council,
17 shall establish a process that LAAs shall use to contact
18 customers in jeopardy of losing eligibility due to late
19 payments. The Department shall ensure that LAAs are adequately
20 funded to perform all necessary educational tasks.

21 (e) The PIPP shall be administered in a manner which
22 ensures that credits to plan participants will not be counted
23 as income or as a resource in other means-tested assistance
24 programs for low-income households or otherwise result in the
25 loss of federal or State assistance dollars for low-income
26 households.

1 (f) In order to ensure that implementation costs are
2 minimized, the Department and utilities shall work together to
3 identify cost-effective ways to transfer information
4 electronically and to employ available protocols that will
5 minimize their respective administrative costs as follows:

6 (1) The Commission may require utilities to provide
7 such information on customer usage and billing and payment
8 information as required by the Department to implement the
9 PIP Plan and to provide written notices and communications
10 to plan participants.

11 (2) Each utility and participating alternative
12 supplier shall file annual reports with the Department and
13 the Commission that cumulatively summarize and update
14 program information as required by the Commission's rules.
15 The reports shall track implementation costs and contain
16 such information as is necessary to evaluate the success of
17 the PIPP.

18 (3) The Department and the Commission shall have the
19 authority to promulgate rules and regulations necessary to
20 execute and administer the provisions of this Section.

21 (g) Each utility shall be entitled to recover reasonable
22 administrative and operational costs incurred to comply with
23 this Section from the Supplemental Low Income Energy Assistance
24 Fund. The utility may net such costs against monies it would
25 otherwise remit to the Funds, and each utility shall include in
26 the annual report required under subsection (f) of this Section

1 an accounting for the funds collected.

2 (Source: P.A. 99-906, eff. 6-1-17.)

3 ARTICLE 35. HEALTH AND SAFETY

4 Section 35-5. The Environmental Protection Act is amended
5 by changing Sections 22.15, 55.6, and 57.11 as follows:

6 (415 ILCS 5/22.15) (from Ch. 111 1/2, par. 1022.15)

7 Sec. 22.15. Solid Waste Management Fund; fees.

8 (a) There is hereby created within the State Treasury a
9 special fund to be known as the Solid Waste Management Fund, to
10 be constituted from the fees collected by the State pursuant to
11 this Section, from repayments of loans made from the Fund for
12 solid waste projects, from registration fees collected
13 pursuant to the Consumer Electronics Recycling Act, and from
14 amounts transferred into the Fund pursuant to Public Act
15 100-433. Moneys received by the Department of Commerce and
16 Economic Opportunity in repayment of loans made pursuant to the
17 Illinois Solid Waste Management Act shall be deposited into the
18 General Revenue Fund.

19 (b) The Agency shall assess and collect a fee in the amount
20 set forth herein from the owner or operator of each sanitary
21 landfill permitted or required to be permitted by the Agency to
22 dispose of solid waste if the sanitary landfill is located off
23 the site where such waste was produced and if such sanitary

1 landfill is owned, controlled, and operated by a person other
2 than the generator of such waste. The Agency shall deposit all
3 fees collected into the Solid Waste Management Fund. If a site
4 is contiguous to one or more landfills owned or operated by the
5 same person, the volumes permanently disposed of by each
6 landfill shall be combined for purposes of determining the fee
7 under this subsection. Beginning on July 1, 2018, and on the
8 first day of each month thereafter during fiscal years 2019
9 through 2021 ~~and 2020~~, the State Comptroller shall direct and
10 State Treasurer shall transfer an amount equal to 1/12 of
11 \$5,000,000 per fiscal year from the Solid Waste Management Fund
12 to the General Revenue Fund.

13 (1) If more than 150,000 cubic yards of non-hazardous
14 solid waste is permanently disposed of at a site in a
15 calendar year, the owner or operator shall either pay a fee
16 of 95 cents per cubic yard or, alternatively, the owner or
17 operator may weigh the quantity of the solid waste
18 permanently disposed of with a device for which
19 certification has been obtained under the Weights and
20 Measures Act and pay a fee of \$2.00 per ton of solid waste
21 permanently disposed of. In no case shall the fee collected
22 or paid by the owner or operator under this paragraph
23 exceed \$1.55 per cubic yard or \$3.27 per ton.

24 (2) If more than 100,000 cubic yards but not more than
25 150,000 cubic yards of non-hazardous waste is permanently
26 disposed of at a site in a calendar year, the owner or

1 operator shall pay a fee of \$52,630.

2 (3) If more than 50,000 cubic yards but not more than
3 100,000 cubic yards of non-hazardous solid waste is
4 permanently disposed of at a site in a calendar year, the
5 owner or operator shall pay a fee of \$23,790.

6 (4) If more than 10,000 cubic yards but not more than
7 50,000 cubic yards of non-hazardous solid waste is
8 permanently disposed of at a site in a calendar year, the
9 owner or operator shall pay a fee of \$7,260.

10 (5) If not more than 10,000 cubic yards of
11 non-hazardous solid waste is permanently disposed of at a
12 site in a calendar year, the owner or operator shall pay a
13 fee of \$1050.

14 (c) (Blank).

15 (d) The Agency shall establish rules relating to the
16 collection of the fees authorized by this Section. Such rules
17 shall include, but not be limited to:

18 (1) necessary records identifying the quantities of
19 solid waste received or disposed;

20 (2) the form and submission of reports to accompany the
21 payment of fees to the Agency;

22 (3) the time and manner of payment of fees to the
23 Agency, which payments shall not be more often than
24 quarterly; and

25 (4) procedures setting forth criteria establishing
26 when an owner or operator may measure by weight or volume

1 during any given quarter or other fee payment period.

2 (e) Pursuant to appropriation, all monies in the Solid
3 Waste Management Fund shall be used by the Agency and the
4 Department of Commerce and Economic Opportunity for the
5 purposes set forth in this Section and in the Illinois Solid
6 Waste Management Act, including for the costs of fee collection
7 and administration, and for the administration of (1) the
8 Consumer Electronics Recycling Act and (2) until January 1,
9 2020, the Electronic Products Recycling and Reuse Act.

10 (f) The Agency is authorized to enter into such agreements
11 and to promulgate such rules as are necessary to carry out its
12 duties under this Section and the Illinois Solid Waste
13 Management Act.

14 (g) On the first day of January, April, July, and October
15 of each year, beginning on July 1, 1996, the State Comptroller
16 and Treasurer shall transfer \$500,000 from the Solid Waste
17 Management Fund to the Hazardous Waste Fund. Moneys transferred
18 under this subsection (g) shall be used only for the purposes
19 set forth in item (1) of subsection (d) of Section 22.2.

20 (h) The Agency is authorized to provide financial
21 assistance to units of local government for the performance of
22 inspecting, investigating and enforcement activities pursuant
23 to Section 4(r) at nonhazardous solid waste disposal sites.

24 (i) The Agency is authorized to conduct household waste
25 collection and disposal programs.

26 (j) A unit of local government, as defined in the Local

1 Solid Waste Disposal Act, in which a solid waste disposal
2 facility is located may establish a fee, tax, or surcharge with
3 regard to the permanent disposal of solid waste. All fees,
4 taxes, and surcharges collected under this subsection shall be
5 utilized for solid waste management purposes, including
6 long-term monitoring and maintenance of landfills, planning,
7 implementation, inspection, enforcement and other activities
8 consistent with the Solid Waste Management Act and the Local
9 Solid Waste Disposal Act, or for any other environment-related
10 purpose, including but not limited to an environment-related
11 public works project, but not for the construction of a new
12 pollution control facility other than a household hazardous
13 waste facility. However, the total fee, tax or surcharge
14 imposed by all units of local government under this subsection
15 (j) upon the solid waste disposal facility shall not exceed:

16 (1) 60¢ per cubic yard if more than 150,000 cubic yards
17 of non-hazardous solid waste is permanently disposed of at
18 the site in a calendar year, unless the owner or operator
19 weighs the quantity of the solid waste received with a
20 device for which certification has been obtained under the
21 Weights and Measures Act, in which case the fee shall not
22 exceed \$1.27 per ton of solid waste permanently disposed
23 of.

24 (2) \$33,350 if more than 100,000 cubic yards, but not
25 more than 150,000 cubic yards, of non-hazardous waste is
26 permanently disposed of at the site in a calendar year.

1 (3) \$15,500 if more than 50,000 cubic yards, but not
2 more than 100,000 cubic yards, of non-hazardous solid waste
3 is permanently disposed of at the site in a calendar year.

4 (4) \$4,650 if more than 10,000 cubic yards, but not
5 more than 50,000 cubic yards, of non-hazardous solid waste
6 is permanently disposed of at the site in a calendar year.

7 (5) \$650 if not more than 10,000 cubic yards of
8 non-hazardous solid waste is permanently disposed of at the
9 site in a calendar year.

10 The corporate authorities of the unit of local government
11 may use proceeds from the fee, tax, or surcharge to reimburse a
12 highway commissioner whose road district lies wholly or
13 partially within the corporate limits of the unit of local
14 government for expenses incurred in the removal of
15 nonhazardous, nonfluid municipal waste that has been dumped on
16 public property in violation of a State law or local ordinance.

17 A county or Municipal Joint Action Agency that imposes a
18 fee, tax, or surcharge under this subsection may use the
19 proceeds thereof to reimburse a municipality that lies wholly
20 or partially within its boundaries for expenses incurred in the
21 removal of nonhazardous, nonfluid municipal waste that has been
22 dumped on public property in violation of a State law or local
23 ordinance.

24 If the fees are to be used to conduct a local sanitary
25 landfill inspection or enforcement program, the unit of local
26 government must enter into a written delegation agreement with

1 the Agency pursuant to subsection (r) of Section 4. The unit of
2 local government and the Agency shall enter into such a written
3 delegation agreement within 60 days after the establishment of
4 such fees. At least annually, the Agency shall conduct an audit
5 of the expenditures made by units of local government from the
6 funds granted by the Agency to the units of local government
7 for purposes of local sanitary landfill inspection and
8 enforcement programs, to ensure that the funds have been
9 expended for the prescribed purposes under the grant.

10 The fees, taxes or surcharges collected under this
11 subsection (j) shall be placed by the unit of local government
12 in a separate fund, and the interest received on the moneys in
13 the fund shall be credited to the fund. The monies in the fund
14 may be accumulated over a period of years to be expended in
15 accordance with this subsection.

16 A unit of local government, as defined in the Local Solid
17 Waste Disposal Act, shall prepare and distribute to the Agency,
18 in April of each year, a report that details spending plans for
19 monies collected in accordance with this subsection. The report
20 will at a minimum include the following:

21 (1) The total monies collected pursuant to this
22 subsection.

23 (2) The most current balance of monies collected
24 pursuant to this subsection.

25 (3) An itemized accounting of all monies expended for
26 the previous year pursuant to this subsection.

1 (4) An estimation of monies to be collected for the
2 following 3 years pursuant to this subsection.

3 (5) A narrative detailing the general direction and
4 scope of future expenditures for one, 2 and 3 years.

5 The exemptions granted under Sections 22.16 and 22.16a, and
6 under subsection (k) of this Section, shall be applicable to
7 any fee, tax or surcharge imposed under this subsection (j);
8 except that the fee, tax or surcharge authorized to be imposed
9 under this subsection (j) may be made applicable by a unit of
10 local government to the permanent disposal of solid waste after
11 December 31, 1986, under any contract lawfully executed before
12 June 1, 1986 under which more than 150,000 cubic yards (or
13 50,000 tons) of solid waste is to be permanently disposed of,
14 even though the waste is exempt from the fee imposed by the
15 State under subsection (b) of this Section pursuant to an
16 exemption granted under Section 22.16.

17 (k) In accordance with the findings and purposes of the
18 Illinois Solid Waste Management Act, beginning January 1, 1989
19 the fee under subsection (b) and the fee, tax or surcharge
20 under subsection (j) shall not apply to:

21 (1) waste which is hazardous waste;

22 (2) waste which is pollution control waste;

23 (3) waste from recycling, reclamation or reuse
24 processes which have been approved by the Agency as being
25 designed to remove any contaminant from wastes so as to
26 render such wastes reusable, provided that the process

1 renders at least 50% of the waste reusable;

2 (4) non-hazardous solid waste that is received at a
3 sanitary landfill and composted or recycled through a
4 process permitted by the Agency; or

5 (5) any landfill which is permitted by the Agency to
6 receive only demolition or construction debris or
7 landscape waste.

8 (Source: P.A. 100-103, eff. 8-11-17; 100-433, eff. 8-25-17;
9 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.
10 8-14-18; 101-10, eff. 6-5-19.)

11 (415 ILCS 5/55.6) (from Ch. 111 1/2, par. 1055.6)
12 Sec. 55.6. Used Tire Management Fund.

13 (a) There is hereby created in the State Treasury a special
14 fund to be known as the Used Tire Management Fund. There shall
15 be deposited into the Fund all monies received as (1) recovered
16 costs or proceeds from the sale of used tires under Section
17 55.3 of this Act, (2) repayment of loans from the Used Tire
18 Management Fund, or (3) penalties or punitive damages for
19 violations of this Title, except as provided by subdivision
20 (b) (4) or (b) (4-5) of Section 42.

21 (b) Beginning January 1, 1992, in addition to any other
22 fees required by law, the owner or operator of each site
23 required to be registered or permitted under subsection (d) or
24 (d-5) of Section 55 shall pay to the Agency an annual fee of
25 \$100. Fees collected under this subsection shall be deposited

1 into the Environmental Protection Permit and Inspection Fund.

2 (c) Pursuant to appropriation, moneys up to an amount of \$4
3 million per fiscal year from the Used Tire Management Fund
4 shall be allocated as follows:

5 (1) 38% shall be available to the Agency for the
6 following purposes, provided that priority shall be given
7 to item (i):

8 (i) To undertake preventive, corrective or removal
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 (ii) For the performance of inspection and
13 enforcement activities for used and waste tire sites.

14 (iii) (Blank).

15 (iv) To provide financial assistance to units of
16 local government for the performance of inspecting,
17 investigating and enforcement activities pursuant to
18 subsection (r) of Section 4 at used and waste tire
19 sites.

20 (v) To provide financial assistance for used and
21 waste tire collection projects sponsored by local
22 government or not-for-profit corporations.

23 (vi) For the costs of fee collection and
24 administration relating to used and waste tires, and to
25 accomplish such other purposes as are authorized by
26 this Act and regulations thereunder.

1 (vii) To provide financial assistance to units of
2 local government and private industry for the purposes
3 of:

4 (A) assisting in the establishment of
5 facilities and programs to collect, process, and
6 utilize used and waste tires and tire-derived
7 materials;

8 (B) demonstrating the feasibility of
9 innovative technologies as a means of collecting,
10 storing, processing, and utilizing used and waste
11 tires and tire-derived materials; and

12 (C) applying demonstrated technologies as a
13 means of collecting, storing, processing, and
14 utilizing used and waste tires and tire-derived
15 materials.

16 (2) (Blank).

17 (2.1) For the fiscal year beginning July 1, 2004 and
18 for all fiscal years thereafter, 23% shall be deposited
19 into the General Revenue Fund. Such ~~For fiscal years 2019~~
20 ~~and 2020 only, such~~ transfers are at the direction of the
21 Department of Revenue, and shall be made within 30 days
22 after the end of each quarter.

23 (3) 25% shall be available to the Illinois Department
24 of Public Health for the following purposes:

25 (A) To investigate threats or potential threats to
26 the public health related to mosquitoes and other

1 vectors of disease associated with the improper
2 storage, handling and disposal of tires, improper
3 waste disposal, or natural conditions.

4 (B) To conduct surveillance and monitoring
5 activities for mosquitoes and other arthropod vectors
6 of disease, and surveillance of animals which provide a
7 reservoir for disease-producing organisms.

8 (C) To conduct training activities to promote
9 vector control programs and integrated pest management
10 as defined in the Vector Control Act.

11 (D) To respond to inquiries, investigate
12 complaints, conduct evaluations and provide technical
13 consultation to help reduce or eliminate public health
14 hazards and nuisance conditions associated with
15 mosquitoes and other vectors.

16 (E) To provide financial assistance to units of
17 local government for training, investigation and
18 response to public nuisances associated with
19 mosquitoes and other vectors of disease.

20 (4) 2% shall be available to the Department of
21 Agriculture for its activities under the Illinois
22 Pesticide Act relating to used and waste tires.

23 (5) 2% shall be available to the Pollution Control
24 Board for administration of its activities relating to used
25 and waste tires.

26 (6) 10% shall be available to the University of

1 Illinois for the Prairie Research Institute to perform
2 research to study the biology, distribution, population
3 ecology, and biosystematics of tire-breeding arthropods,
4 especially mosquitoes, and the diseases they spread.

5 (d) By January 1, 1998, and biennially thereafter, each
6 State agency receiving an appropriation from the Used Tire
7 Management Fund shall report to the Governor and the General
8 Assembly on its activities relating to the Fund.

9 (e) Any monies appropriated from the Used Tire Management
10 Fund, but not obligated, shall revert to the Fund.

11 (f) In administering the provisions of subdivisions (1),
12 (2) and (3) of subsection (c) of this Section, the Agency, the
13 Department of Commerce and Economic Opportunity, and the
14 Illinois Department of Public Health shall ensure that
15 appropriate funding assistance is provided to any municipality
16 with a population over 1,000,000 or to any sanitary district
17 which serves a population over 1,000,000.

18 (g) Pursuant to appropriation, monies in excess of \$4
19 million per fiscal year from the Used Tire Management Fund
20 shall be used as follows:

21 (1) 55% shall be available to the Agency for the
22 following purposes, provided that priority shall be given
23 to subparagraph (A):

24 (A) To undertake preventive, corrective or renewed
25 action as authorized by and in accordance with Section
26 55.3 and to recover costs in accordance with Section

1 55.3.

2 (B) To provide financial assistance to units of
3 local government and private industry for the purposes
4 of:

5 (i) assisting in the establishment of
6 facilities and programs to collect, process, and
7 utilize used and waste tires and tire-derived
8 materials;

9 (ii) demonstrating the feasibility of
10 innovative technologies as a means of collecting,
11 storing, processing, and utilizing used and waste
12 tires and tire-derived materials; and

13 (iii) applying demonstrated technologies as a
14 means of collecting, storing, processing, and
15 utilizing used and waste tires and tire-derived
16 materials.

17 (C) To provide grants to public universities for
18 vector-related research, disease-related research, and
19 for related laboratory-based equipment and field-based
20 equipment.

21 (2) (Blank).

22 (3) For the fiscal year beginning July 1, 2004 and for
23 all fiscal years thereafter, 45% shall be deposited into
24 the General Revenue Fund. Such ~~For fiscal years 2019 and~~
25 ~~2020 only, such~~ transfers are at the direction of the
26 Department of Revenue, and shall be made within 30 days

1 after the end of each quarter.

2 (Source: P.A. 100-103, eff. 8-11-17; 100-327, eff. 8-24-17;
3 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.
4 8-14-18; 101-10, eff. 6-5-19.)

5 (415 ILCS 5/57.11)

6 Sec. 57.11. Underground Storage Tank Fund; creation.

7 (a) There is hereby created in the State Treasury a special
8 fund to be known as the Underground Storage Tank Fund. There
9 shall be deposited into the Underground Storage Tank Fund all
10 moneys received by the Office of the State Fire Marshal as fees
11 for underground storage tanks under Sections 4 and 5 of the
12 Gasoline Storage Act, fees pursuant to the Motor Fuel Tax Law,
13 and beginning July 1, 2013, payments pursuant to the Use Tax
14 Act, the Service Use Tax Act, the Service Occupation Tax Act,
15 and the Retailers' Occupation Tax Act. All amounts held in the
16 Underground Storage Tank Fund shall be invested at interest by
17 the State Treasurer. All income earned from the investments
18 shall be deposited into the Underground Storage Tank Fund no
19 less frequently than quarterly. In addition to any other
20 transfers that may be provided for by law, beginning on July 1,
21 2018 and on the first day of each month thereafter during
22 fiscal years 2019 through 2021 ~~and 2020~~ only, the State
23 Comptroller shall direct and the State Treasurer shall transfer
24 an amount equal to 1/12 of \$10,000,000 from the Underground
25 Storage Tank Fund to the General Revenue Fund. Moneys in the

1 Underground Storage Tank Fund, pursuant to appropriation, may
2 be used by the Agency and the Office of the State Fire Marshal
3 for the following purposes:

4 (1) To take action authorized under Section 57.12 to
5 recover costs under Section 57.12.

6 (2) To assist in the reduction and mitigation of damage
7 caused by leaks from underground storage tanks, including
8 but not limited to, providing alternative water supplies to
9 persons whose drinking water has become contaminated as a
10 result of those leaks.

11 (3) To be used as a matching amount towards federal
12 assistance relative to the release of petroleum from
13 underground storage tanks.

14 (4) For the costs of administering activities of the
15 Agency and the Office of the State Fire Marshal relative to
16 the Underground Storage Tank Fund.

17 (5) For payment of costs of corrective action incurred
18 by and indemnification to operators of underground storage
19 tanks as provided in this Title.

20 (6) For a total of 2 demonstration projects in amounts
21 in excess of a \$10,000 deductible charge designed to assess
22 the viability of corrective action projects at sites which
23 have experienced contamination from petroleum releases.
24 Such demonstration projects shall be conducted in
25 accordance with the provision of this Title.

26 (7) Subject to appropriation, moneys in the

1 Underground Storage Tank Fund may also be used by the
2 Department of Revenue for the costs of administering its
3 activities relative to the Fund and for refunds provided
4 for in Section 13a.8 of the Motor Fuel Tax Act.

5 (b) Moneys in the Underground Storage Tank Fund may,
6 pursuant to appropriation, be used by the Office of the State
7 Fire Marshal or the Agency to take whatever emergency action is
8 necessary or appropriate to assure that the public health or
9 safety is not threatened whenever there is a release or
10 substantial threat of a release of petroleum from an
11 underground storage tank and for the costs of administering its
12 activities relative to the Underground Storage Tank Fund.

13 (c) Beginning July 1, 1993, the Governor shall certify to
14 the State Comptroller and State Treasurer the monthly amount
15 necessary to pay debt service on State obligations issued
16 pursuant to Section 6 of the General Obligation Bond Act. On
17 the last day of each month, the Comptroller shall order
18 transferred and the Treasurer shall transfer from the
19 Underground Storage Tank Fund to the General Obligation Bond
20 Retirement and Interest Fund the amount certified by the
21 Governor, plus any cumulative deficiency in those transfers for
22 prior months.

23 (d) Except as provided in subsection (c) of this Section,
24 the Underground Storage Tank Fund is not subject to
25 administrative charges authorized under Section 8h of the State
26 Finance Act that would in any way transfer any funds from the

1 Underground Storage Tank Fund into any other fund of the State.

2 (e) Each fiscal year, subject to appropriation, the Agency
3 may commit up to \$10,000,000 of the moneys in the Underground
4 Storage Tank Fund to the payment of corrective action costs for
5 legacy sites that meet one or more of the following criteria as
6 a result of the underground storage tank release: (i) the
7 presence of free product, (ii) contamination within a regulated
8 recharge area, a wellhead protection area, or the setback zone
9 of a potable water supply well, (iii) contamination extending
10 beyond the boundaries of the site where the release occurred,
11 or (iv) such other criteria as may be adopted in Agency rules.

12 (1) Fund moneys committed under this subsection (e)
13 shall be held in the Fund for payment of the corrective
14 action costs for which the moneys were committed.

15 (2) The Agency may adopt rules governing the commitment
16 of Fund moneys under this subsection (e).

17 (3) This subsection (e) does not limit the use of Fund
18 moneys at legacy sites as otherwise provided under this
19 Title.

20 (4) For the purposes of this subsection (e), the term
21 "legacy site" means a site for which (i) an underground
22 storage tank release was reported prior to January 1, 2005,
23 (ii) the owner or operator has been determined eligible to
24 receive payment from the Fund for corrective action costs,
25 and (iii) the Agency did not receive any applications for
26 payment prior to January 1, 2010.

1 (f) Beginning July 1, 2013, if the amounts deposited into
2 the Fund from moneys received by the Office of the State Fire
3 Marshal as fees for underground storage tanks under Sections 4
4 and 5 of the Gasoline Storage Act and as fees pursuant to the
5 Motor Fuel Tax Law during a State fiscal year are sufficient to
6 pay all claims for payment by the fund received during that
7 State fiscal year, then the amount of any payments into the
8 fund pursuant to the Use Tax Act, the Service Use Tax Act, the
9 Service Occupation Tax Act, and the Retailers' Occupation Tax
10 Act during that State fiscal year shall be deposited as
11 follows: 75% thereof shall be paid into the State treasury and
12 25% shall be reserved in a special account and used only for
13 the transfer to the Common School Fund as part of the monthly
14 transfer from the General Revenue Fund in accordance with
15 Section 8a of the State Finance Act.

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

17 ARTICLE 40. VEHICLES

18 Section 40-5. The Illinois Vehicle Code is amended by
19 changing Section 3-821 as follows:

20 (625 ILCS 5/3-821) (from Ch. 95 1/2, par. 3-821)

21 Sec. 3-821. Miscellaneous registration and title fees.

22 (a) Except as provided under subsection (h), the fee to be
23 paid to the Secretary of State for the following certificates,

1 registrations or evidences of proper registration, or for
2 corrected or duplicate documents shall be in accordance with
3 the following schedule:

4 Certificate of Title, except for an all-terrain
5 vehicle or off-highway motorcycle, prior to July 1,
6 2019 \$95

7 Certificate of Title, except for an all-terrain
8 vehicle, off-highway motorcycle, or motor home, mini
9 motor home or van camper, on and after July 1, 2019 \$150

10 Certificate of Title for a motor home, mini motor
11 home, or van camper, on and after July 1, 2019 \$250

12 Certificate of Title for an all-terrain vehicle
13 or off-highway motorcycle \$30

14 Certificate of Title for an all-terrain vehicle
15 or off-highway motorcycle used for production
16 agriculture, or accepted by a dealer in trade \$13

17 Certificate of Title for a low-speed vehicle \$30

18 Transfer of Registration or any evidence of
19 proper registration \$25

20 Duplicate Registration Card for plates or other
21 evidence of proper registration \$3

22 Duplicate Registration Sticker or Stickers, each \$20

23 Duplicate Certificate of Title, prior to July 1,
24 2019 \$95

25 Duplicate Certificate of Title, on and after July
26 1, 2019 \$50

1	Corrected Registration Card or Card for other	
2	evidence of proper registration	\$3
3	Corrected Certificate of Title	<u>\$50</u> \$95
4	Salvage Certificate, prior to July 1, 2019	\$4
5	Salvage Certificate, on and after July 1, 2019	\$20
6	Fleet Reciprocity Permit	\$15
7	Prorate Decal	\$1
8	Prorate Backing Plate	\$3
9	Special Corrected Certificate of Title	\$15
10	Expedited Title Service (to be charged in addition	
11	to other applicable fees)	\$30
12	Dealer Lien Release Certificate of Title	\$20

13

14 A special corrected certificate of title shall be issued
15 (i) to remove a co-owner's name due to the death of the
16 co-owner, to transfer title to a spouse if the decedent-spouse
17 was the sole owner on the title, or due to a divorce; (ii) to
18 change a co-owner's name due to a marriage; or (iii) due to a
19 name change under Article XXI of the Code of Civil Procedure.

20 There shall be no fee paid for a Junking Certificate.

21 There shall be no fee paid for a certificate of title
22 issued to a county when the vehicle is forfeited to the county
23 under Article 36 of the Criminal Code of 2012.

24 For purposes of this Section, the fee for a corrected title
25 application that also results in the issuance of a duplicate
26 title shall be the same as the fee for a duplicate title.

1 (a-5) The Secretary of State may revoke a certificate of
2 title and registration card and issue a corrected certificate
3 of title and registration card, at no fee to the vehicle owner
4 or lienholder, if there is proof that the vehicle
5 identification number is erroneously shown on the original
6 certificate of title.

7 (a-10) The Secretary of State may issue, in connection with
8 the sale of a motor vehicle, a corrected title to a motor
9 vehicle dealer upon application and submittal of a lien release
10 letter from the lienholder listed in the files of the
11 Secretary. In the case of a title issued by another state, the
12 dealer must submit proof from the state that issued the last
13 title. The corrected title, which shall be known as a dealer
14 lien release certificate of title, shall be issued in the name
15 of the vehicle owner without the named lienholder. If the motor
16 vehicle is currently titled in a state other than Illinois, the
17 applicant must submit either (i) a letter from the current
18 lienholder releasing the lien and stating that the lienholder
19 has possession of the title; or (ii) a letter from the current
20 lienholder releasing the lien and a copy of the records of the
21 department of motor vehicles for the state in which the vehicle
22 is titled, showing that the vehicle is titled in the name of
23 the applicant and that no liens are recorded other than the
24 lien for which a release has been submitted. The fee for the
25 dealer lien release certificate of title is \$20.

26 (b) The Secretary may prescribe the maximum service charge

1 to be imposed upon an applicant for renewal of a registration
2 by any person authorized by law to receive and remit or
3 transmit to the Secretary such renewal application and fees
4 therewith.

5 (c) If payment is delivered to the Office of the Secretary
6 of State as payment of any fee or tax under this Code, and such
7 payment is not honored for any reason, the registrant or other
8 person tendering the payment remains liable for the payment of
9 such fee or tax. The Secretary of State may assess a service
10 charge of \$25 in addition to the fee or tax due and owing for
11 all dishonored payments.

12 If the total amount then due and owing exceeds the sum of
13 \$100 and has not been paid in full within 60 days from the date
14 the dishonored payment was first delivered to the Secretary of
15 State, the Secretary of State shall assess a penalty of 25% of
16 such amount remaining unpaid.

17 All amounts payable under this Section shall be computed to
18 the nearest dollar. Out of each fee collected for dishonored
19 payments, \$5 shall be deposited in the Secretary of State
20 Special Services Fund.

21 (d) The minimum fee and tax to be paid by any applicant for
22 apportionment of a fleet of vehicles under this Code shall be
23 \$15 if the application was filed on or before the date
24 specified by the Secretary together with fees and taxes due. If
25 an application and the fees or taxes due are filed after the
26 date specified by the Secretary, the Secretary may prescribe

1 the payment of interest at the rate of 1/2 of 1% per month or
2 fraction thereof after such due date and a minimum of \$8.

3 (e) Trucks, truck tractors, truck tractors with loads, and
4 motor buses, any one of which having a combined total weight in
5 excess of 12,000 lbs. shall file an application for a Fleet
6 Reciprocity Permit issued by the Secretary of State. This
7 permit shall be in the possession of any driver operating a
8 vehicle on Illinois highways. Any foreign licensed vehicle of
9 the second division operating at any time in Illinois without a
10 Fleet Reciprocity Permit or other proper Illinois
11 registration, shall subject the operator to the penalties
12 provided in Section 3-834 of this Code. For the purposes of
13 this Code, "Fleet Reciprocity Permit" means any second division
14 motor vehicle with a foreign license and used only in
15 interstate transportation of goods. The fee for such permit
16 shall be \$15 per fleet which shall include all vehicles of the
17 fleet being registered.

18 (f) For purposes of this Section, "all-terrain vehicle or
19 off-highway motorcycle used for production agriculture" means
20 any all-terrain vehicle or off-highway motorcycle used in the
21 raising of or the propagation of livestock, crops for sale for
22 human consumption, crops for livestock consumption, and
23 production seed stock grown for the propagation of feed grains
24 and the husbandry of animals or for the purpose of providing a
25 food product, including the husbandry of blood stock as a main
26 source of providing a food product. "All-terrain vehicle or

1 off-highway motorcycle used in production agriculture" also
2 means any all-terrain vehicle or off-highway motorcycle used in
3 animal husbandry, floriculture, aquaculture, horticulture, and
4 viticulture.

5 (g) All of the proceeds of the additional fees imposed by
6 Public Act 96-34 shall be deposited into the Capital Projects
7 Fund.

8 (h) The fee for a duplicate registration sticker or
9 stickers shall be the amount required under subsection (a) or
10 the vehicle's annual registration fee amount, whichever is
11 less.

12 (i) All of the proceeds of the additional fees imposed by
13 this amendatory Act of the 101st General Assembly shall be
14 deposited into the Road Fund.

15 (Source: P.A. 100-956, eff. 1-1-19; 101-32, eff. 6-28-19;
16 101-604, eff. 12-13-19.)

17 ARTICLE 45. COURTS AND CORRECTIONS

18 Section 45-5. The Clerks of Courts Act is amended by
19 changing Section 27.3b-1 as follows:

20 (705 ILCS 105/27.3b-1)

21 Sec. 27.3b-1. Minimum fines; disbursement of fines.

22 (a) Unless otherwise specified by law, the minimum fine for
23 a conviction or supervision disposition on a minor traffic

1 offense is \$25 and the minimum fine for a conviction,
2 supervision disposition, or violation based upon a plea of
3 guilty or finding of guilt for any other offense is \$75. If the
4 court finds that the fine would impose an undue burden on the
5 victim, the court may reduce or waive the fine. In this
6 subsection (a), "victim" shall not be construed to include the
7 defendant.

8 (b) Unless otherwise specified by law, all fines imposed on
9 a misdemeanor offense, other than a traffic, conservation, or
10 driving under the influence offense, or on a felony offense
11 shall be disbursed within 60 days after receipt by the circuit
12 clerk to the county treasurer for deposit into the county's
13 General Fund. Unless otherwise specified by law, all fines
14 imposed on an ordinance offense or a misdemeanor traffic,
15 misdemeanor conservation, or misdemeanor driving under the
16 influence offense shall be disbursed within 60 days after
17 receipt by the circuit clerk to the treasurer of the unit of
18 government of the arresting agency. If the arresting agency is
19 the office of the sheriff, the county treasurer shall deposit
20 the portion into a fund to support the law enforcement
21 operations of the office of the sheriff. If the arresting
22 agency is a State agency, the State Treasurer shall deposit the
23 portion as follows:

24 (1) if the arresting agency is the Department of State
25 Police, into the State Police Law Enforcement
26 Administration Fund;

1 (2) if the arresting agency is the Department of
2 Natural Resources, into the Conservation Police Operations
3 Assistance Fund;

4 (3) if the arresting agency is the Secretary of State,
5 into the Secretary of State Police Services Fund; and

6 (4) if the arresting agency is the Illinois Commerce
7 Commission, into the Transportation Regulatory ~~Public~~
8 ~~Utility~~ Fund.

9 (Source: P.A. 100-987, eff. 7-1-19.)

10 Section 45-10. The Criminal and Traffic Assessment Act is
11 amended by changing Sections 10-5 and 15-70 as follows:

12 (705 ILCS 135/10-5)

13 (Section scheduled to be repealed on January 1, 2021)

14 Sec. 10-5. Funds.

15 (a) All money collected by the Clerk of the Circuit Court
16 under Article 15 of this Act shall be remitted as directed in
17 Article 15 of this Act to the county treasurer, to the State
18 Treasurer, and to the treasurers of the units of local
19 government. If an amount payable to any of the treasurers is
20 less than \$10, the clerk may postpone remitting the money until
21 \$10 has accrued or by the end of fiscal year. The treasurers
22 shall deposit the money as indicated in the schedules, except,
23 in a county with a population of over 3,000,000, money remitted
24 to the county treasurer shall be subject to appropriation by

1 the county board. Any amount retained by the Clerk of the
2 Circuit Court in a county with a population of over 3,000,000
3 shall be subject to appropriation by the county board.

4 (b) The county treasurer or the treasurer of the unit of
5 local government may create the funds indicated in paragraphs
6 (1) through (5), (9), and (16) of subsection (d) of this
7 Section, if not already in existence. If a county or unit of
8 local government has not instituted, and does not plan to
9 institute a program that uses a particular fund, the treasurer
10 need not create the fund and may instead deposit the money
11 intended for the fund into the general fund of the county or
12 unit of local government for use in financing the court system.

13 (c) If the arresting agency is a State agency, the
14 arresting agency portion shall be remitted by the clerk of
15 court to the State Treasurer who shall deposit the portion as
16 follows:

17 (1) if the arresting agency is the Department of State
18 Police, into the State Police Law Enforcement
19 Administration Fund;

20 (2) if the arresting agency is the Department of
21 Natural Resources, into the Conservation Police Operations
22 Assistance Fund;

23 (3) if the arresting agency is the Secretary of State,
24 into the Secretary of State Police Services Fund; and

25 (4) if the arresting agency is the Illinois Commerce
26 Commission, into the Transportation Regulatory Public

1 ~~Utility~~ Fund.

2 (d) Fund descriptions and provisions:

3 (1) The Court Automation Fund is to defray the expense,
4 borne by the county, of establishing and maintaining
5 automated record keeping systems in the Office of the Clerk
6 of the Circuit Court. The money shall be remitted monthly
7 by the clerk to the county treasurer and identified as
8 funds for the Circuit Court Clerk. The fund shall be
9 audited by the county auditor, and the board shall make
10 expenditures from the fund in payment of any costs related
11 to the automation of court records including hardware,
12 software, research and development costs, and personnel
13 costs related to the foregoing, provided that the
14 expenditure is approved by the clerk of the court and by
15 the chief judge of the circuit court or his or her
16 designee.

17 (2) The Document Storage Fund is to defray the expense,
18 borne by the county, of establishing and maintaining a
19 document storage system and converting the records of the
20 circuit court clerk to electronic or micrographic storage.
21 The money shall be remitted monthly by the clerk to the
22 county treasurer and identified as funds for the circuit
23 court clerk. The fund shall be audited by the county
24 auditor, and the board shall make expenditure from the fund
25 in payment of any cost related to the storage of court
26 records, including hardware, software, research and

1 development costs, and personnel costs related to the
2 foregoing, provided that the expenditure is approved by the
3 clerk of the court.

4 (3) The Circuit Clerk Operations and Administration
5 Fund may be used to defray the expenses incurred for
6 collection and disbursement of the various assessment
7 schedules. The money shall be remitted monthly by the clerk
8 to the county treasurer and identified as funds for the
9 circuit court clerk.

10 (4) The State's Attorney Records Automation Fund is to
11 defray the expense of establishing and maintaining
12 automated record keeping systems in the offices of the
13 State's Attorney. The money shall be remitted monthly by
14 the clerk to the county treasurer for deposit into the
15 State's Attorney Records Automation Fund. Expenditures
16 from this fund may be made by the State's Attorney for
17 hardware, software, and research and development related
18 to automated record keeping systems.

19 (5) The Public Defender Records Automation Fund is to
20 defray the expense of establishing and maintaining
21 automated record keeping systems in the offices of the
22 Public Defender. The money shall be remitted monthly by the
23 clerk to the county treasurer for deposit into the Public
24 Defender Records Automation Fund. Expenditures from this
25 fund may be made by the Public Defender for hardware,
26 software, and research and development related to

1 automated record keeping systems.

2 (6) The DUI Fund shall be used for enforcement and
3 prevention of driving while under the influence of alcohol,
4 other drug or drugs, intoxicating compound or compounds or
5 any combination thereof, as defined by Section 11-501 of
6 the Illinois Vehicle Code, including, but not limited to,
7 the purchase of law enforcement equipment and commodities
8 that will assist in the prevention of alcohol-related
9 criminal violence throughout the State; police officer
10 training and education in areas related to alcohol-related
11 crime, including, but not limited to, DUI training; and
12 police officer salaries, including, but not limited to,
13 salaries for hire-back funding for safety checkpoints,
14 saturation patrols, and liquor store sting operations. Any
15 moneys shall be used to purchase law enforcement equipment
16 that will assist in the prevention of alcohol-related
17 criminal violence throughout the State. The money shall be
18 remitted monthly by the clerk to the State or local
19 treasurer for deposit as provided by law.

20 (7) The Trauma Center Fund shall be distributed as
21 provided under Section 3.225 of the Emergency Medical
22 Services (EMS) Systems Act.

23 (8) The Probation and Court Services Fund is to be
24 expended as described in Section 15.1 of the Probation and
25 Probation Officers Act.

26 (9) The Circuit Court Clerk Electronic Citation Fund

1 shall have the Circuit Court Clerk as the custodian, ex
2 officio, of the Fund and shall be used to perform the
3 duties required by the office for establishing and
4 maintaining electronic citations. The Fund shall be
5 audited by the county's auditor.

6 (10) The Drug Treatment Fund is a special fund in the
7 State treasury. Moneys in the Fund shall be expended as
8 provided in Section 411.2 of the Illinois Controlled
9 Substances Act.

10 (11) The Violent Crime Victims Assistance Fund is a
11 special fund in the State treasury to provide moneys for
12 the grants to be awarded under the Violent Crime Victims
13 Assistance Act.

14 (12) The Criminal Justice Information Projects Fund
15 shall be appropriated to and administered by the Illinois
16 Criminal Justice Information Authority for distribution to
17 fund Department of State Police drug task forces and
18 Metropolitan Enforcement Groups, for the costs associated
19 with making grants from the Prescription Pill and Drug
20 Disposal Fund, for undertaking criminal justice
21 information projects, and for the operating and other
22 expenses of the Authority incidental to those criminal
23 justice information projects. The moneys deposited into
24 the Criminal Justice Information Projects Fund under
25 Sections 15-15 and 15-35 of this Act shall be appropriated
26 to and administered by the Illinois Criminal Justice

1 Information Authority for distribution to fund Department
2 of State Police drug task forces and Metropolitan
3 Enforcement Groups by dividing the funds equally by the
4 total number of Department of State Police drug task forces
5 and Illinois Metropolitan Enforcement Groups.

6 (13) The Sexual Assault Services Fund shall be
7 appropriated to the Department of Public Health. Upon
8 appropriation of moneys from the Sexual Assault Services
9 Fund, the Department of Public Health shall make grants of
10 these moneys to sexual assault organizations with whom the
11 Department has contracts for the purpose of providing
12 community-based services to victims of sexual assault.
13 Grants are in addition to, and are not substitutes for,
14 other grants authorized and made by the Department.

15 (14) The County Jail Medical Costs Fund is to help
16 defray the costs outlined in Section 17 of the County Jail
17 Act. Moneys in the Fund shall be used solely for
18 reimbursement to the county of costs for medical expenses
19 and administration of the Fund.

20 (15) The Prisoner Review Board Vehicle and Equipment
21 Fund is a special fund in the State treasury. The Prisoner
22 Review Board shall, subject to appropriation by the General
23 Assembly and approval by the Secretary, use all moneys in
24 the Prisoner Review Board Vehicle and Equipment Fund for
25 the purchase and operation of vehicles and equipment.

26 (16) In each county in which a Children's Advocacy

1 Center provides services, a Child Advocacy Center Fund is
2 specifically for the operation and administration of the
3 Children's Advocacy Center, from which the county board
4 shall make grants to support the activities and services of
5 the Children's Advocacy Center within that county.

6 (Source: P.A. 100-987, eff. 7-1-19; 100-1161, eff. 7-1-19.)

7 (705 ILCS 135/15-70)

8 (Section scheduled to be repealed on January 1, 2021)

9 Sec. 15-70. Conditional assessments. In addition to
10 payments under one of the Schedule of Assessments 1 through 13
11 of this Act, the court shall also order payment of any of the
12 following conditional assessment amounts for each sentenced
13 violation in the case to which a conditional assessment is
14 applicable, which shall be collected and remitted by the Clerk
15 of the Circuit Court as provided in this Section:

16 (1) arson, residential arson, or aggravated arson,
17 \$500 per conviction to the State Treasurer for deposit into
18 the Fire Prevention Fund;

19 (2) child pornography under Section 11-20.1 of the
20 Criminal Code of 1961 or the Criminal Code of 2012, \$500
21 per conviction, unless more than one agency is responsible
22 for the arrest in which case the amount shall be remitted
23 to each unit of government equally:

24 (A) if the arresting agency is an agency of a unit
25 of local government, \$500 to the treasurer of the unit

1 of local government for deposit into the unit of local
2 government's General Fund, except that if the
3 Department of State Police provides digital or
4 electronic forensic examination assistance, or both,
5 to the arresting agency then \$100 to the State
6 Treasurer for deposit into the State Crime Laboratory
7 Fund; or

8 (B) if the arresting agency is the Department of
9 State Police, \$500 to the State Treasurer for deposit
10 into the State Crime Laboratory Fund;

11 (3) crime laboratory drug analysis for a drug-related
12 offense involving possession or delivery of cannabis or
13 possession or delivery of a controlled substance as defined
14 in the Cannabis Control Act, the Illinois Controlled
15 Substances Act, or the Methamphetamine Control and
16 Community Protection Act, \$100 reimbursement for
17 laboratory analysis, as set forth in subsection (f) of
18 Section 5-9-1.4 of the Unified Code of Corrections;

19 (4) DNA analysis, \$250 on each conviction in which it
20 was used to the State Treasurer for deposit into the State
21 Offender DNA Identification System Fund as set forth in
22 Section 5-4-3 of the Unified Code of Corrections;

23 (5) DUI analysis, \$150 on each sentenced violation in
24 which it was used as set forth in subsection (f) of Section
25 5-9-1.9 of the Unified Code of Corrections;

26 (6) drug-related offense involving possession or

1 delivery of cannabis or possession or delivery of a
2 controlled substance, other than methamphetamine, as
3 defined in the Cannabis Control Act or the Illinois
4 Controlled Substances Act, an amount not less than the full
5 street value of the cannabis or controlled substance seized
6 for each conviction to be disbursed as follows:

7 (A) 12.5% of the street value assessment shall be
8 paid into the Youth Drug Abuse Prevention Fund, to be
9 used by the Department of Human Services for the
10 funding of programs and services for drug-abuse
11 treatment, and prevention and education services;

12 (B) 37.5% to the county in which the charge was
13 prosecuted, to be deposited into the county General
14 Fund;

15 (C) 50% to the treasurer of the arresting law
16 enforcement agency of the municipality or county, or to
17 the State Treasurer if the arresting agency was a state
18 agency;

19 (D) if the arrest was made in combination with
20 multiple law enforcement agencies, the clerk shall
21 equitably allocate the portion in subparagraph (C) of
22 this paragraph (6) among the law enforcement agencies
23 involved in the arrest;

24 (6.5) Kane County or Will County, in felony,
25 misdemeanor, local or county ordinance, traffic, or
26 conservation cases, up to \$30 as set by the county board

1 under Section 5-1101.3 of the Counties Code upon the entry
2 of a judgment of conviction, an order of supervision, or a
3 sentence of probation without entry of judgment under
4 Section 10 of the Cannabis Control Act, Section 410 of the
5 Illinois Controlled Substances Act, Section 70 of the
6 Methamphetamine Control and Community Protection Act,
7 Section 12-4.3 or subdivision (b) (1) of Section 12-3.05 of
8 the Criminal Code of 1961 or the Criminal Code of 2012,
9 Section 10-102 of the Illinois Alcoholism and Other Drug
10 Dependency Act, or Section 10 of the Steroid Control Act;
11 except in local or county ordinance, traffic, and
12 conservation cases, if fines are paid in full without a
13 court appearance, then the assessment shall not be imposed
14 or collected. Distribution of assessments collected under
15 this paragraph (6.5) shall be as provided in Section
16 5-1101.3 of the Counties Code;

17 (7) methamphetamine-related offense involving
18 possession or delivery of methamphetamine or any salt of an
19 optical isomer of methamphetamine or possession of a
20 methamphetamine manufacturing material as set forth in
21 Section 10 of the Methamphetamine Control and Community
22 Protection Act with the intent to manufacture a substance
23 containing methamphetamine or salt of an optical isomer of
24 methamphetamine, an amount not less than the full street
25 value of the methamphetamine or salt of an optical isomer
26 of methamphetamine or methamphetamine manufacturing

1 materials seized for each conviction to be disbursed as
2 follows:

3 (A) 12.5% of the street value assessment shall be
4 paid into the Youth Drug Abuse Prevention Fund, to be
5 used by the Department of Human Services for the
6 funding of programs and services for drug-abuse
7 treatment, and prevention and education services;

8 (B) 37.5% to the county in which the charge was
9 prosecuted, to be deposited into the county General
10 Fund;

11 (C) 50% to the treasurer of the arresting law
12 enforcement agency of the municipality or county, or to
13 the State Treasurer if the arresting agency was a state
14 agency;

15 (D) if the arrest was made in combination with
16 multiple law enforcement agencies, the clerk shall
17 equitably allocate the portion in subparagraph (C) of
18 this paragraph (6) among the law enforcement agencies
19 involved in the arrest;

20 (8) order of protection violation under Section 12-3.4
21 of the Criminal Code of 2012, \$200 for each conviction to
22 the county treasurer for deposit into the Probation and
23 Court Services Fund for implementation of a domestic
24 violence surveillance program and any other assessments or
25 fees imposed under Section 5-9-1.16 of the Unified Code of
26 Corrections;

1 (9) order of protection violation, \$25 for each
2 violation to the State Treasurer, for deposit into the
3 Domestic Violence Abuser Services Fund;

4 (10) prosecution by the State's Attorney of a:

5 (A) petty or business offense, \$4 to the county
6 treasurer of which \$2 deposited into the State's
7 Attorney Records Automation Fund and \$2 into the Public
8 Defender Records Automation Fund;

9 (B) conservation or traffic offense, \$2 to the
10 county treasurer for deposit into the State's Attorney
11 Records Automation Fund;

12 (11) speeding in a construction zone violation, \$250 to
13 the State Treasurer for deposit into the Transportation
14 Safety Highway Hire-back Fund, unless (i) the violation
15 occurred on a highway other than an interstate highway and
16 (ii) a county police officer wrote the ticket for the
17 violation, in which case to the county treasurer for
18 deposit into that county's Transportation Safety Highway
19 Hire-back Fund;

20 (12) supervision disposition on an offense under the
21 Illinois Vehicle Code or similar provision of a local
22 ordinance, 50 cents, unless waived by the court, into the
23 Prisoner Review Board Vehicle and Equipment Fund;

24 (13) victim and offender are family or household
25 members as defined in Section 103 of the Illinois Domestic
26 Violence Act of 1986 and offender pleads guilty or no

1 contest to or is convicted of murder, voluntary
2 manslaughter, involuntary manslaughter, burglary,
3 residential burglary, criminal trespass to residence,
4 criminal trespass to vehicle, criminal trespass to land,
5 criminal damage to property, telephone harassment,
6 kidnapping, aggravated kidnaping, unlawful restraint,
7 forcible detention, child abduction, indecent solicitation
8 of a child, sexual relations between siblings,
9 exploitation of a child, child pornography, assault,
10 aggravated assault, battery, aggravated battery, heinous
11 battery, aggravated battery of a child, domestic battery,
12 reckless conduct, intimidation, criminal sexual assault,
13 predatory criminal sexual assault of a child, aggravated
14 criminal sexual assault, criminal sexual abuse, aggravated
15 criminal sexual abuse, violation of an order of protection,
16 disorderly conduct, endangering the life or health of a
17 child, child abandonment, contributing to dependency or
18 neglect of child, or cruelty to children and others, \$200
19 for each sentenced violation to the State Treasurer for
20 deposit as follows: (i) for sexual assault, as defined in
21 Section 5-9-1.7 of the Unified Code of Corrections, when
22 the offender and victim are family members, one-half to the
23 Domestic Violence Shelter and Service Fund, and one-half to
24 the Sexual Assault Services Fund; (ii) for the remaining
25 offenses to the Domestic Violence Shelter and Service Fund;
26 (14) violation of Section 11-501 of the Illinois

1 Vehicle Code, Section 5-7 of the Snowmobile Registration
2 and Safety Act, Section 5-16 of the Boat Registration and
3 Safety Act, or a similar provision, whose operation of a
4 motor vehicle, snowmobile, or watercraft while in
5 violation of Section 11-501, Section 5-7 of the Snowmobile
6 Registration and Safety Act, Section 5-16 of the Boat
7 Registration and Safety Act, or a similar provision
8 proximately caused an incident resulting in an appropriate
9 emergency response, \$1,000 maximum to the public agency
10 that provided an emergency response related to the person's
11 violation, and if more than one agency responded, the
12 amount payable to public agencies shall be shared equally;

13 (15) violation of Section 401, 407, or 407.2 of the
14 Illinois Controlled Substances Act that proximately caused
15 any incident resulting in an appropriate drug-related
16 emergency response, \$1,000 as reimbursement for the
17 emergency response to the law enforcement agency that made
18 the arrest, and if more than one agency is responsible for
19 the arrest, the amount payable to law enforcement agencies
20 shall be shared equally;

21 (16) violation of reckless driving, aggravated
22 reckless driving, or driving 26 miles per hour or more in
23 excess of the speed limit that triggered an emergency
24 response, \$1,000 maximum reimbursement for the emergency
25 response to be distributed in its entirety to a public
26 agency that provided an emergency response related to the

1 person's violation, and if more than one agency responded,
2 the amount payable to public agencies shall be shared
3 equally;

4 (17) violation based upon each plea of guilty,
5 stipulation of facts, or finding of guilt resulting in a
6 judgment of conviction or order of supervision for an
7 offense under Section 10-9, 11-14.1, 11-14.3, or 11-18 of
8 the Criminal Code of 2012 that results in the imposition of
9 a fine, to be distributed as follows:

10 (A) \$50 to the county treasurer for deposit into
11 the Circuit Court Clerk Operation and Administrative
12 Fund to cover the costs in administering this paragraph
13 (17);

14 (B) \$300 to the State Treasurer who shall deposit
15 the portion as follows:

16 (i) if the arresting or investigating agency
17 is the Department of State Police, into the State
18 Police Law Enforcement Administration Fund;

19 (ii) if the arresting or investigating agency
20 is the Department of Natural Resources, into the
21 Conservation Police Operations Assistance Fund;

22 (iii) if the arresting or investigating agency
23 is the Secretary of State, into the Secretary of
24 State Police Services Fund;

25 (iv) if the arresting or investigating agency
26 is the Illinois Commerce Commission, into the

1 Transportation Regulatory ~~Public Utility~~ Fund; or

2 (v) if more than one of the State agencies in
3 this subparagraph (B) is the arresting or
4 investigating agency, then equal shares with the
5 shares deposited as provided in the applicable
6 items (i) through (iv) of this subparagraph (B);
7 and

8 (C) the remainder for deposit into the Specialized
9 Services for Survivors of Human Trafficking Fund;

10 (18) weapons violation under Section 24-1.1, 24-1.2,
11 or 24-1.5 of the Criminal Code of 1961 or the Criminal Code
12 of 2012, \$100 for each conviction to the State Treasurer
13 for deposit into the Trauma Center Fund; and

14 (19) violation of subsection (c) of Section 11-907 of
15 the Illinois Vehicle Code, \$250 to the State Treasurer for
16 deposit into the Scott's Law Fund, unless a county or
17 municipal police officer wrote the ticket for the
18 violation, in which case to the county treasurer for
19 deposit into that county's or municipality's
20 Transportation Safety Highway Hire-back Fund to be used as
21 provided in subsection (j) of Section 11-907 of the
22 Illinois Vehicle Code.

23 (Source: P.A. 100-987, eff. 7-1-19; 100-1161, eff. 7-1-19;
24 101-173, eff. 1-1-20.)

25 Section 45-15. The Unified Code of Corrections is amended

1 by changing Sections 3-12-3a and 3-12-6 as follows:

2 (730 ILCS 5/3-12-3a) (from Ch. 38, par. 1003-12-3a)
3 Sec. 3-12-3a. Contracts, leases, and business agreements.

4 (a) The Department shall promulgate such rules and policies
5 as it deems necessary to establish, manage, and operate its
6 Illinois Correctional Industries division for the purpose of
7 utilizing committed persons in the manufacture of food stuffs,
8 finished goods or wares. To the extent not inconsistent with
9 the function and role of the ICI, the Department may enter into
10 a contract, lease, or other type of business agreement, not to
11 exceed 20 years, with any private corporation, partnership,
12 person, or other business entity for the purpose of utilizing
13 committed persons in the provision of services or for any other
14 business or commercial enterprise deemed by the Department to
15 be consistent with proper training and rehabilitation of
16 committed persons.

17 Except as otherwise provided in this paragraph, Illinois
18 Correctional Industries' spending authority shall be separate
19 and apart from the Department's budget and appropriations.
20 Control of Illinois Correctional Industries accounting
21 processes and budget requests to the General Assembly, other
22 budgetary processes, audits by the Office of the Auditor
23 General, and computer processes shall be returned to Illinois
24 Correctional Industries. For fiscal year 2021 only, its
25 spending authority shall no longer be separate and apart from

1 the Department's budget and appropriations, and the Department
2 shall control its accounting processes, budgets, audits and
3 computer processes in accordance with any Department rules and
4 policies.

5 (b) The Department shall be permitted to construct
6 buildings on State property for the purposes identified in
7 subsection (a) and to lease for a period not to exceed 20 years
8 any building or portion thereof on State property for the
9 purposes identified in subsection (a).

10 (c) Any contract or other business agreement referenced in
11 subsection (a) shall include a provision requiring that all
12 committed persons assigned receive in connection with their
13 assignment such vocational training and/or apprenticeship
14 programs as the Department deems appropriate.

15 (d) Committed persons assigned in accordance with this
16 Section shall be compensated in accordance with the provisions
17 of Section 3-12-5.

18 (Source: P.A. 96-877, eff. 7-1-10; 96-943, eff. 7-1-10; 97-333,
19 eff. 8-12-11.)

20 (730 ILCS 5/3-12-6) (from Ch. 38, par. 1003-12-6)

21 Sec. 3-12-6. Programs. Through its Illinois Correctional
22 Industries division, the Department shall establish
23 commercial, business, and manufacturing programs for the sale
24 of finished goods and processed food and beverages to the
25 State, its political units, agencies, and other public

1 institutions. Illinois Correctional Industries shall
2 establish, operate, and maintain manufacturing and food and
3 beverage production in the Department facilities and provide
4 food for the Department institutions and for the mental health
5 and developmental disabilities institutions of the Department
6 of Human Services and the institutions of the Department of
7 Veterans' Affairs.

8 Illinois Correctional Industries shall be administered by
9 a chief executive officer. The chief executive officer shall
10 report to the Director of the Department or the Director's
11 designee. The chief executive officer shall administer the
12 commercial and business programs of ICI for inmate workers in
13 the custody of the Department of Corrections.

14 The chief executive officer shall have such assistants as
15 are required for sales staff, manufacturing, budget, fiscal,
16 accounting, computer, human services, and personnel as
17 necessary to run its commercial and business programs.

18 Illinois Correctional Industries shall have a financial
19 officer who shall report to the chief executive officer. The
20 financial officer shall: (i) assist in the development and
21 presentation of the Department budget submission; (ii) manage
22 and control the spending authority of ICI; and (iii) provide
23 oversight of the financial activities of ICI, both internally
24 and through coordination with the Department fiscal operations
25 personnel, including accounting processes, budget submissions,
26 other budgetary processes, audits by the Office of the Auditor

1 General, and computer processes. For fiscal year 2021 only, the
2 financial officer shall coordinate and cooperate with the
3 Department's chief financial officer to perform the functions
4 listed in this paragraph.

5 Illinois Correctional Industries shall be located in
6 Springfield. The chief executive officer of Illinois
7 Correctional Industries shall assign personnel to direct the
8 production of goods and shall employ committed persons assigned
9 by the chief administrative officer. The Department of
10 Corrections may direct such other vocational programs as it
11 deems necessary for the rehabilitation of inmates, which shall
12 be separate and apart from, and not in conflict with, programs
13 of Illinois Correctional Industries.

14 (Source: P.A. 96-877, eff. 7-1-10; 96-943, eff. 7-1-10.)

15 ARTICLE 50. RETIREMENT SYSTEM CONTRIBUTIONS

16 Section 50-5. The Revised Uniform Unclaimed Property Act is
17 amended by changing Section 15-801 as follows:

18 (765 ILCS 1026/15-801)

19 Sec. 15-801. Deposit of funds by administrator.

20 (a) Except as otherwise provided in this Section, the
21 administrator shall deposit in the Unclaimed Property Trust
22 Fund all funds received under this Act, including proceeds from
23 the sale of property under Article 7. The administrator may

1 deposit any amount in the Unclaimed Property Trust Fund into
2 the State Pensions Fund during the fiscal year at his or her
3 discretion; however, he or she shall, on April 15 and October
4 15 of each year, deposit any amount in the Unclaimed Property
5 Trust Fund exceeding \$2,500,000 into the State Pensions Fund.
6 If on either April 15 or October 15, the administrator
7 determines that a balance of \$2,500,000 is insufficient for the
8 prompt payment of unclaimed property claims authorized under
9 this Act, the administrator may retain more than \$2,500,000 in
10 the Unclaimed Property Trust Fund in order to ensure the prompt
11 payment of claims. Beginning in State fiscal year 2022 ~~2021~~,
12 all amounts that are deposited into the State Pensions Fund
13 from the Unclaimed Property Trust Fund shall be apportioned to
14 the designated retirement systems as provided in subsection
15 (c-6) of Section 8.12 of the State Finance Act to reduce their
16 actuarial reserve deficiencies.

17 (b) The administrator shall make prompt payment of claims
18 he or she duly allows as provided for in this Act from the
19 Unclaimed Property Trust Fund. This shall constitute an
20 irrevocable and continuing appropriation of all amounts in the
21 Unclaimed Property Trust Fund necessary to make prompt payment
22 of claims duly allowed by the administrator pursuant to this
23 Act.

24 (Source: P.A. 100-22, eff. 1-1-18; 100-587, eff. 6-4-18;
25 101-10, eff. 6-5-19.)

1 ARTICLE 65. SPECIALIZED MENTAL HEALTH REHABILITATION

2 Section 65-5. The Specialized Mental Health Rehabilitation
3 Act of 2013 is amended by changing Section 5-106 as follows:

4 (210 ILCS 49/5-106)

5 Sec. 5-106. Therapeutic visit rates. For a facility
6 licensed under this Act by June 1, 2018 or provisionally
7 licensed under this Act by June 1, 2018, a payment shall be
8 made for therapeutic visits that have been indicated by an
9 interdisciplinary team as therapeutically beneficial. Payment
10 under this Section shall be at a rate of 75% of the facility's
11 current paid rate ~~on July 27, 2018 (the effective date of~~
12 ~~Public Act 100-646)~~ and may not exceed 20 days in a fiscal year
13 and shall not exceed 10 days consecutively.

14 (Source: P.A. 100-646, eff. 7-27-18; 101-81, eff. 7-12-19.)

15 ARTICLE 70. RESIDENTIAL SOUND INSULATION

16 Section 70-5. The State Finance Act is amended by changing
17 Sections 6z-20.1 and 8.53 as follows:

18 (30 ILCS 105/6z-20.1)

19 Sec. 6z-20.1. The State Aviation Program Fund and the
20 Sound-Reducing Windows and Doors Replacement Fund.

21 (a) The State Aviation Program Fund is created in the State

1 Treasury. Moneys in the Fund shall be used by the Department of
2 Transportation for the purposes of administering a State
3 Aviation Program. Subject to appropriation, the moneys shall be
4 used for the purpose of distributing grants to units of local
5 government to be used for airport-related purposes. Grants to
6 units of local government from the Fund shall be distributed
7 proportionately based on equal part enplanements, total cargo,
8 and airport operations. With regard to enplanements that occur
9 within a municipality with a population of over 500,000, grants
10 shall be distributed only to the municipality.

11 (b) For grants to a unit of government other than a
12 municipality with a population of more than 500,000,
13 "airport-related purposes" means the capital or operating
14 costs of: (1) an airport; (2) a local airport system; or (3)
15 any other local facility that is owned or operated by the
16 person or entity that owns or operates the airport that is
17 directly and substantially related to the air transportation of
18 passengers or property as provided in 49 U.S.C. 47133,
19 including (i) the replacement of sound-reducing windows and
20 doors installed under the Residential Sound Insulation Program
21 and (ii) in-home air quality monitoring testing in residences
22 in which windows or doors were installed under the Residential
23 Sound Insulation Program.

24 (c) For grants to a municipality with a population of more
25 than 500,000, "airport-related purposes" means the capital
26 costs of: (1) an airport; (2) a local airport system; or (3)

1 any other local facility that (i) is owned or operated by a
2 person or entity that owns or operates an airport and (ii) is
3 directly and substantially related to the air transportation of
4 passengers or property, as provided in 49 ~~40~~ U.S.C. 47133. For
5 grants to a municipality with a population of more than
6 500,000, "airport-related purposes" also means costs,
7 including administrative costs, associated with the
8 replacement of sound-reducing windows and doors installed
9 under the Residential Sound Insulation Program.

10 (d) In each State fiscal year, the first \$7,500,000
11 attributable to a municipality with a population of more than
12 500,000, as provided in subsection (a) of this Section, shall
13 be transferred to the Sound-Reducing Windows and Doors
14 Replacement Fund, a special fund created in the State Treasury.
15 Subject to appropriation, the moneys in the Fund shall be used
16 for costs, including administrative costs, associated with the
17 replacement of sound-reducing windows and doors installed
18 under the Residential Sound Insulation Program. Any amounts
19 attributable to a municipality with a population of more than
20 500,000 in excess of \$7,500,000 in each State fiscal year shall
21 be distributed among the airports in that municipality based on
22 the same formula as prescribed in subsection (a) to be used for
23 airport-related purposes.

24 (Source: P.A. 101-10, eff. 6-5-19; revised 7-17-19.)

1 Sec. 8.53. Fund transfers. As soon as practical after the
2 effective date of this amendatory Act of the 101st General
3 Assembly, for Fiscal Year 2020 only, the State Comptroller
4 shall direct and the State Treasurer shall transfer the amount
5 of \$1,500,000 from the State and Local Sales Tax Reform Fund to
6 the Sound-Reducing Windows and Doors Replacement Fund. Any
7 amounts transferred under this Section shall be repaid no later
8 than June 30, 2020.

9 As soon as practical after the effective date of this
10 amendatory Act of the 101st General Assembly, for Fiscal Year
11 2021 only, the State Comptroller shall direct and the State
12 Treasurer shall transfer the amount of \$1,500,000 from the
13 State and Local Sales Tax Reform Fund to the Sound-Reducing
14 Windows and Doors Replacement Fund. Any amounts transferred
15 under this Section shall be repaid on June 30, 2021, or as soon
16 as practical thereafter.

17 (Source: P.A. 101-604, eff. 12-13-19.)

18 Section 70-10. The Illinois Municipal Code is amended by
19 changing Section 11-101-3 as follows:

20 (65 ILCS 5/11-101-3)

21 Sec. 11-101-3. Noise mitigation; air quality.

22 (a) A municipality that has implemented a Residential Sound
23 Insulation Program to mitigate aircraft noise shall perform
24 indoor air quality monitoring and laboratory analysis of

1 windows and doors installed pursuant to the Residential Sound
2 Insulation Program to determine whether there are any adverse
3 health impacts associated with off-gassing from such windows
4 and doors. Such monitoring and analysis shall be consistent
5 with applicable professional and industry standards. The
6 municipality shall make any final reports resulting from such
7 monitoring and analysis available to the public on the
8 municipality's website. The municipality shall develop a
9 science-based mitigation plan to address significant
10 health-related impacts, if any, associated with such windows
11 and doors as determined by the results of the monitoring and
12 analysis. In a municipality that has implemented a Residential
13 Sound Insulation Program to mitigate aircraft noise, if
14 requested by the homeowner pursuant to a process established by
15 the municipality, which process shall include, at a minimum,
16 notification in a newspaper of general circulation and a mailer
17 sent to every address identified as a recipient of windows and
18 doors installed under the Residential Sound Insulation
19 Program, the municipality shall replace all windows and doors
20 installed under the Residential Sound Insulation Program in
21 such homes where one or more windows or doors have been found
22 to have caused offensive odors. Only those homeowners who
23 request that the municipality perform an odor inspection as
24 prescribed by the process established by the municipality
25 within 6 months of notification being published and mailers
26 being sent shall be eligible for odorous window and odorous

1 door replacement. Homes that have been identified by the
2 municipality as having odorous windows or doors are not
3 required to make said request to the municipality. The right to
4 make a claim for replacement and have it considered pursuant to
5 this Section shall not be affected by the fact of odor-related
6 claims made or odor-related products received pursuant to the
7 Residential Sound Insulation Program prior to June 5, 2019 (the
8 effective date of this Section). The municipality shall also
9 perform in-home air quality testing in residences in which
10 windows and doors are replaced under this Section. In order to
11 receive in-home air quality testing, a homeowner must request
12 such testing from the municipality, and the total number of
13 homes tested in any given year shall not exceed 25% of the
14 total number of homes in which windows and doors were replaced
15 under this Section in the prior calendar year.

16 (b) An advisory committee shall be formed, composed of the
17 following: (i) 2 members of the municipality who reside in
18 homes that have received windows or doors pursuant to the
19 Residential Sound Insulation Program and have been identified
20 by the municipality as having odorous windows or doors,
21 appointed by the Secretary of Transportation; (ii) one employee
22 of the Aeronautics Division of the Department of
23 Transportation; and (iii) 2 employees of the municipality that
24 implemented the Residential Sound Insulation Program in
25 question. The advisory committee shall determine by majority
26 vote which homes contain windows or doors that cause offensive

1 odors and thus are eligible for replacement, shall promulgate a
2 list of such homes, and shall develop recommendations as to the
3 order in which homes are to receive window replacement. The
4 recommendations shall include reasonable and objective
5 criteria for determining which windows or doors are odorous,
6 consideration of the date of odor confirmation for
7 prioritization, severity of odor, geography and individual
8 hardship, and shall provide such recommendations to the
9 municipality. The advisory committee shall comply with the
10 requirements of the Open Meetings Act. The Chicago Department
11 of Aviation shall provide administrative support to the
12 commission. The municipality shall consider the
13 recommendations of the committee but shall retain final
14 decision-making authority over replacement of windows and
15 doors installed under the Residential Sound Insulation
16 Program, and shall comply with all federal, State, and local
17 laws involving procurement. A municipality administering
18 claims pursuant to this Section shall provide to every address
19 identified as having submitted a valid claim under this Section
20 a quarterly report setting forth the municipality's activities
21 undertaken pursuant to this Section for that quarter. However,
22 the municipality shall replace windows and doors pursuant to
23 this Section only if, and to the extent, grants are distributed
24 to, and received by, the municipality from the Sound-Reducing
25 Windows and Doors Replacement Fund for the costs associated
26 with the replacement of sound-reducing windows and doors

1 installed under the Residential Sound Insulation Program
2 pursuant to Section 6z-20.1 of the State Finance Act. In
3 addition, the municipality shall revise its specifications for
4 procurement of windows for the Residential Sound Insulation
5 Program to address potential off-gassing from such windows in
6 future phases of the program. A municipality subject to the
7 Section shall not legislate or otherwise regulate with regard
8 to indoor air quality monitoring, laboratory analysis or
9 replacement requirements, except as provided in this Section,
10 but the foregoing restriction shall not limit said
11 municipality's taxing power.

12 (c) A home rule unit may not regulate indoor air quality
13 monitoring and laboratory analysis, and related mitigation and
14 mitigation plans, in a manner inconsistent with this Section.
15 This Section is a limitation of home rule powers and functions
16 under subsection (i) of Section 6 of Article VII of the
17 Illinois Constitution on the concurrent exercise by home rule
18 units of powers and functions exercised by the State.

19 (d) This Section shall not be construed to create a private
20 right of action.

21 (Source: P.A. 101-10, eff. 6-5-19; 101-604, eff. 12-13-19.)

22 ARTICLE 75. CORONAVIRUS BUSINESS INTERRUPTION GRANT PROGRAM

23 Section 75-5. The Department of Commerce and Economic
24 Opportunity Law of the Civil Administrative Code of Illinois is

1 amended by adding Section 605-1050 as follows:

2 (20 ILCS 605/605-1050 new)

3 Sec. 605-1050. Coronavirus Business Interruption Grant
4 Program (or BIG Program).

5 (a) Purpose. The Department may receive, directly or
6 indirectly, federal funds under the authority of legislation
7 passed in response to the Coronavirus epidemic including, but
8 not limited to, the Coronavirus Aid, Relief, and Economic
9 Security Act, P.L. 116-136 (the "CARES Act"). Section 5001 of
10 the CARES Act establishes the Coronavirus Relief Fund, which
11 authorizes the State to expend funds that are necessary to
12 respond to the COVID-19 public health emergency. The financial
13 support of Qualifying Businesses is a necessary expense under
14 federal guidance for implementing Section 5001 of the CARES
15 Act. Upon receipt or availability of such funds, and subject to
16 appropriations for their use, the Department shall administer a
17 program to provide financial assistance to Qualifying
18 Businesses that have experienced interruption of business or
19 other adverse conditions attributable to the COVID-19 public
20 health emergency. Support may be provided directly by the
21 Department to businesses and organizations or in cooperation
22 with a Qualified Partner. Financial assistance may include, but
23 not be limited to grants, expense reimbursements, or subsidies.

24 (b) From appropriations for the BIG Program, up to
25 \$60,000,000 may be allotted to the repayment or conversion of

1 Eligible Loans made pursuant to the Department's Emergency Loan
2 Fund Program. An Eligible Loan may be repaid or converted
3 through a grant payment, subsidy, or reimbursement payment to
4 the recipient or, on behalf of the recipient, to the Qualified
5 Partner, or by any other lawful method.

6 (c) From appropriations for the BIG Program, the Department
7 shall provide financial assistance through grants, expense
8 reimbursements, or subsidies to Qualifying Businesses or a
9 Qualified Partner to cover expenses or losses incurred due to
10 the COVID-19 public health emergency. The BIG program shall
11 reimburse costs or losses incurred by Qualifying Businesses,
12 including but not limited to Qualified Businesses that enable
13 critical support services such as child care, day care, and
14 early childhood education, due to business interruption caused
15 by closures, as authorized in federal guidance regarding the
16 Coronavirus Relief Fund. All spending related to this program
17 must be reimbursable by the Federal Coronavirus Relief Fund in
18 accordance with Section 5001 of the federal CARES Act and any
19 related federal guidance, or the provisions of any other
20 federal source supporting the program.

21 (d) As more fully described in subsection (c), funds will
22 be appropriated to the BIG Program for distribution to or on
23 behalf of Qualifying Businesses. Of the funds appropriated, a
24 minimum of 30% shall be allotted for Qualified Businesses with
25 ZIP codes located in the most disproportionately impacted areas
26 of Illinois, based on positive COVID-19 cases.

1 (e) The Department shall coordinate with the Department of
2 Human Services with respect to making grants, expense
3 reimbursements or subsidies to any child care or day care
4 provider providing services under Section 9A-11 of the Illinois
5 Public Aid Code to determine what resources the Department of
6 Human Services may be providing to a child care or day care
7 provider under Section 9A-11 of the Illinois Public Aid Code.

8 (f) The Department may establish by rule administrative
9 procedures for the grant program, including any application
10 procedures, grant agreements, certifications, payment
11 methodologies, and other accountability measures that may be
12 imposed upon participants in the program. The emergency
13 rulemaking process may be used to promulgate the initial rules
14 of the grant program.

15 (g) Definitions. As used in this Section:

16 (1) "COVID-19" means the novel coronavirus disease
17 deemed COVID-19 by the World Health Organization on
18 February 11, 2020.

19 (2) "Qualifying Business" means a business or
20 organization that is experiencing business interruption
21 due to the COVID-19 public health emergency and is eligible
22 for reimbursement as prescribed by Section 601(a) of the
23 Social Security Act and added by Section 5001 of the CARES
24 Act or other federal legislation addressing the COVID-19
25 crisis.

26 (3) "Eligible Loan" means a loan of up to \$50,000 that

1 was deemed eligible for funding under the Department's
2 Emergency Loan Fund Program and for which repayment will be
3 eligible for reimbursement from Coronavirus Relief Fund
4 monies pursuant to Section 5001 of the federal CARES Act
5 and any related federal guidance.

6 (4) "Emergency Loan Fund Program", also referred to as
7 the "COVID-19 Emergency Relief Program", is a program
8 executed by the Department by which the State Small
9 Business Credit Initiative fund is utilized to guarantee
10 loans released by a financial intermediary or Qualified
11 Partner.

12 (5) "Qualified Partner" means a financial institution
13 or nonprofit with which the Department has entered into an
14 agreement or contract to provide or incentivize assistance
15 to Qualifying Businesses.

16 (h) Powers of the Department. The Department has the power
17 to:

18 (1) provide grants, subsidies and expense
19 reimbursements to Qualified Businesses or, on behalf of
20 Qualified Businesses, to Qualified Partners from
21 appropriations to cover Qualified Businesses eligible
22 costs or losses incurred due to the COVID-19 public health
23 emergency, including losses caused by business
24 interruption or closure;

25 (2) enter into agreements, accept funds, issue grants,
26 and engage in cooperation with agencies of the federal

1 government, units of local government, financial
2 institutions, and nonprofit organizations to carry out the
3 purposes of this Program, and to use funds appropriated for
4 the BIG Program;

5 (3) prepare forms for application, notification,
6 contract, and other matters, and establish procedures,
7 rules, or regulations deemed necessary and appropriate to
8 carry out the provisions of this Section;

9 (4) provide staff, administration, and related support
10 required to manage the BIG Program and pay for the
11 staffing, administration, and related support;

12 (5) using data provided by the Illinois Department of
13 Public Health and other reputable sources, determine which
14 geographic regions in Illinois have been most
15 disproportionately impacted by the COVID-19 public health
16 emergency, considering factors of positive cases, positive
17 case rates, and economic impact; and

18 (6) determine which industries and businesses in
19 Illinois have been most disproportionately impacted by the
20 COVID-19 public health emergency and establish procedures
21 that prioritize greatly impacted industries and
22 businesses, as well as Qualified Businesses that did not
23 receive paycheck protection program assistance.

24 Section 75-10. The Illinois Administrative Procedure Act
25 is amended by adding Section 5-45.3 as follows:

1 (5 ILCS 100/5-45.3 new)

2 Sec. 5-45.3. Emergency rulemaking; Coronavirus Business
3 Interruption Grant Program (or BIG Program). To provide for the
4 expeditious and timely implementation of the Coronavirus
5 Business Interruption Grant Program (or BIG Program),
6 emergency rules implementing the Coronavirus Business
7 Interruption Grant Program (or BIG Program) may be adopted in
8 accordance with Section 5-45 by the Department of Commerce and
9 Economic Opportunity. The adoption of emergency rules
10 authorized by Section 5-45 and this Section is deemed to be
11 necessary for the public interest, safety, and welfare.

12 This Section is repealed on January 1, 2026.

13 ARTICLE 80. PANDEMIC RELATED STABILITY PAYMENTS

14 FOR HEALTH CARE PROVIDERS

15 Section 80-5. The Illinois Public Aid Code is amended by
16 adding Section 5-5.7a as follows:

17 (305 ILCS 5/5-5.7a new)

18 Sec. 5-5.7a. Pandemic related stability payments for
19 health care providers. Notwithstanding other provisions of
20 law, and in accordance with the Illinois Emergency Management
21 Agency, the Department of Healthcare and Family Services shall
22 develop a process to distribute pandemic related stability

1 payments, from federal sources dedicated for such purposes, to
2 health care providers that are providing care to recipients
3 under the Medical Assistance Program. For provider types
4 servicing residents who are recipients of medical assistance
5 under this Code and are funded by other State agencies, the
6 Department will coordinate the distribution process of the
7 pandemic related stability payments. Federal sources dedicated
8 to pandemic related payments include, but are not limited to,
9 funds distributed to the State of Illinois from the Coronavirus
10 Relief Fund pursuant to the Coronavirus Aid, Relief, and
11 Economic Security Act ("CARES Act") and appropriated to the
12 Department for such purpose during Fiscal Years 2020 and 2021.

13 (1) Pandemic related stability payments for these
14 providers shall be separate and apart from any rate
15 methodology otherwise defined in this Code.

16 (2) Payments shall be exclusively for expenses
17 incurred by the providers related to the pandemic
18 associated with the 2019 Novel Coronavirus (COVID-19)
19 Public Health Emergency issued by the Secretary of the U.S.
20 Department of Health and Human Services (HHS) on January
21 31, 2020 and the national emergency issued by the President
22 of the United States on March 13, 2020 between March 1, and
23 December 30, 2020.

24 (3) All providers receiving pandemic related stability
25 payments shall attest in a format to be created by the
26 Department and be able to demonstrate that their expenses

1 are pandemic related, were not part of their annual budgets
2 established before March 1, 2020, and are directly
3 associated with health care needs.

4 (4) Pandemic related stability payments will be
5 distributed based on a schedule and framework to be
6 established by the Department with recognition of the
7 pandemic related acuity of the situation for each provider,
8 taking into account the factors including, but not limited
9 to, the following;

10 (A) the impact of the pandemic on patients served,
11 impact on staff, and shortages of the personal
12 protective equipment necessary for infection control
13 efforts for all providers;

14 (B) providers with high incidences of COVID-19
15 among staff, or patients, or both;

16 (C) pandemic related workforce challenges and
17 costs associated with temporary wage increased
18 associated with pandemic related hazard pay programs,
19 or costs associated with which providers do not have
20 enough staff to adequately provide care and protection
21 to the residents and other staff; and

22 (D) pandemic related payments received directly by
23 the providers through other federal resources.

24 (5) Pandemic related stability payments will be
25 distributed to providers based on a methodology to be
26 administered by the Department with amounts determined by a

1 calculation of total federal pandemic related funds
2 appropriated by the Illinois General Assembly for this
3 purpose. Providers receiving the pandemic related
4 stability payments will attest to their increased costs and
5 receipt of additional pandemic related funds directly from
6 the federal government.

7 (6) Of the payments provided for by this section, a
8 minimum of 30% shall be allotted for health care providers
9 with ZIP codes located in the most disproportionately
10 impacted areas of Illinois, based on positive COVID-19
11 cases.

12 ARTICLE 85. MEDICAL ASSISTANCE TO CERTAIN NONCITIZENS

13 Section 85-5. The Illinois Public Aid Code is amended by
14 changing Section 12-4.35 as follows:

15 (305 ILCS 5/12-4.35)

16 Sec. 12-4.35. Medical services for certain noncitizens.

17 (a) Notwithstanding Section 1-11 of this Code or Section
18 20(a) of the Children's Health Insurance Program Act, the
19 Department of Healthcare and Family Services may provide
20 medical services to noncitizens who have not yet attained 19
21 years of age and who are not eligible for medical assistance
22 under Article V of this Code or under the Children's Health
23 Insurance Program created by the Children's Health Insurance

1 Program Act due to their not meeting the otherwise applicable
2 provisions of Section 1-11 of this Code or Section 20(a) of the
3 Children's Health Insurance Program Act. The medical services
4 available, standards for eligibility, and other conditions of
5 participation under this Section shall be established by rule
6 by the Department; however, any such rule shall be at least as
7 restrictive as the rules for medical assistance under Article V
8 of this Code or the Children's Health Insurance Program created
9 by the Children's Health Insurance Program Act.

10 (a-5) Notwithstanding Section 1-11 of this Code, the
11 Department of Healthcare and Family Services may provide
12 medical assistance in accordance with Article V of this Code to
13 noncitizens over the age of 65 years of age who are not
14 eligible for medical assistance under Article V of this Code
15 due to their not meeting the otherwise applicable provisions of
16 Section 1-11 of this Code, whose income is at or below 100% of
17 the federal poverty level after deducting the costs of medical
18 or other remedial care, and who would otherwise meet the
19 eligibility requirements in Section 5-2 of this Code. The
20 medical services available, standards for eligibility, and
21 other conditions of participation under this Section shall be
22 established by rule by the Department; however, any such rule
23 shall be at least as restrictive as the rules for medical
24 assistance under Article V of this Code.

25 (b) The Department is authorized to take any action,
26 including without limitation cessation or limitation of

1 enrollment, reduction of available medical services, and
2 changing standards for eligibility, that is deemed necessary by
3 the Department during a State fiscal year to assure that
4 payments under this Section do not exceed available funds.

5 (c) Continued enrollment of individuals into the program
6 created under subsection (a) of this Section in any fiscal year
7 is contingent upon continued enrollment of individuals into the
8 Children's Health Insurance Program during that fiscal year.

9 (d) (Blank).

10 (Source: P.A. 94-48, eff. 7-1-05; 95-331, eff. 8-21-07.)

11 ARTICLE 90. LEGISLATIVE COMMISSIONS

12 Section 90-5. The General Assembly Operations Act is
13 amended by adding Sections 20 and 25 as follows:

14 (25 ILCS 10/20 new)

15 Sec. 20. Legislative Budget Oversight Commission.

16 (a) The General Assembly hereby finds and declares that the
17 State is confronted with an unprecedented fiscal crisis. In
18 light of this crisis, and the challenges it presents for the
19 budgeting process, the General Assembly hereby establishes the
20 Legislative Budget Oversight Commission. The purpose of the
21 Commission is to monitor budget management actions taken by the
22 Office of the Governor or Governor's Office of Management and
23 Budget. In anticipation of constantly changing and

1 unpredictable economic circumstances, the Commission will
2 provide a means for the Governor's Office and the General
3 Assembly to maintain open communication about necessary budget
4 management actions during these unprecedented times. Beginning
5 August 15, 2020, the Governor's Office of Management and Budget
6 shall submit a monthly written report to the Commission
7 reporting any budget management actions taken by the Office of
8 the Governor, Governor's Office of Management and Budget, or
9 any State agency. On a quarterly basis, the Governor or his or
10 her designee shall give a report to the Commission. The report
11 shall be given either in person or by telephonic or
12 videoconferencing means. The report shall include:

13 (1) any budget management actions taken by the Office
14 of the Governor, Governor's Office of Management and
15 Budget, or any agency or board under the Office of the
16 Governor in the prior quarter;

17 (2) year-to-date revenues as compared to anticipated
18 revenues; and

19 (3) year-to-date expenditures as compared to the
20 Fiscal Year 2021 budget as enacted.

21 (b) The Legislative Budget Oversight Commission shall
22 consist of the following members:

23 (1) 7 members of the House of Representatives appointed
24 by the Speaker of the House of Representatives;

25 (2) 7 members of the Senate appointed by the Senate
26 President;

1 (3) 4 members of the House of Representatives appointed
2 by the Minority Leader of the House of Representatives; and

3 (4) 4 members of the Senate appointed by the Senate
4 Minority Leader.

5 (c) The Speaker of the House of Representatives and the
6 Senate President shall each appoint one member of the
7 Commission to serve as a co-chair. The members of the
8 Commission shall serve without compensation.

9 (d) As used in this Section:

10 "Budget management action" means any transfer between
11 appropriation lines exceeding 2%, fund transfer, designation
12 of appropriation lines as reserve, or any other discretionary
13 action taken with regard to the Fiscal Year 2021 budget as
14 enacted;

15 "State agency" means all officers, boards, commissions,
16 departments, and agencies created by the Constitution, by law,
17 by Executive Order, or by order of the Governor in the
18 Executive Branch, other than the Offices of the Attorney
19 General, Secretary of State, Comptroller, or Treasurer.

20 (e) This Section is repealed July 1, 2021.

21 (25 ILCS 10/25 new)

22 Sec. 25. Legislative CARES Act Funding Oversight
23 Commission.

24 (a) The General Assembly hereby finds and declares that the
25 State is confronted with an unprecedented public health crisis.

1 In light of the federal government enacting the CARES Act and
2 sending billions of dollars to the State, the General Assembly
3 hereby establishes the Legislative CARES Act Funding Oversight
4 Commission. The purpose of the Commission is to monitor
5 programs and actions taken by a State agency. The Commission
6 will provide a means for the Governor's Office and the General
7 Assembly to maintain open communication about necessary CARES
8 Act programs during these unprecedented times. Beginning July
9 31, 2020, the Governor's Office of Management and Budget shall
10 submit a monthly written report to the Commission reporting any
11 programmatic actions taken by the Office of the Governor,
12 Governor's Office of Management and Budget, or any State
13 agency. On a quarterly basis, the Governor or his or her
14 designee shall give a report to the Commission. The report
15 shall be given either in-person or by telephonic or
16 video-conferencing means available for viewing by the public.

17 (b) The Legislative Budget Oversight Commission shall
18 consist of 20 members, appointed as follows:

19 (1) seven members of the House of Representatives
20 appointed by the Speaker of the House of Representatives;

21 (2) seven members of the Senate appointed by the Senate
22 President;

23 (3) three members of the House of Representatives
24 appointed by the Minority Leader of the House of
25 Representatives; and

26 (4) three members of the Senate appointed by the Senate

1 Minority Leader.

2 (c) The Speaker of the House of Representatives and the
3 Senate President shall each appoint one member of the
4 Commission to serve as a Co-Chair. The members of the
5 Commission shall serve without compensation.

6 (d) As used in this Section:

7 "Program" means any line item that is appropriated for
8 Fiscal Year 2020 or Fiscal Year 2021 that received directly
9 or indirectly, federal funds under the authority of
10 legislation passed in response to the Coronavirus epidemic
11 including, but not limited to, the Coronavirus Aid, Relief,
12 and Economic Security Act, P.L. 116-136 (the "CARES Act").

13 "State agency" means all officers, boards,
14 commissions, departments, and agencies created by the
15 Constitution, by law, by Executive Order, or by order of
16 the Governor in the Executive Branch, other than the
17 Offices of the Attorney General, Secretary of State,
18 Comptroller, or Treasurer.

19 (e) This section is repealed July 1, 2021.

20 ARTICLE 95. INTERGENERATIONAL POVERTY

21 Section 95-101. Short title. This Act may be cited as the
22 Intergenerational Poverty Act. References in this Article to
23 "this Act" mean this Article.

1 Section 95-102. Definitions. As used in this Act:

2 "Antipoverty program" means a program with the primary goal
3 of lifting individuals out of poverty and improving economic
4 opportunities for individuals that operates, in whole or in
5 part, utilizing federal or State money.

6 "Asset poverty" means the inability of an individual to
7 access wealth resources sufficient to provide for basic needs
8 for a period of 3 months.

9 "Child" means an individual who is under 18 years of age.

10 "Commission" means the Commission on Poverty Elimination
11 and Economic Security established under subsection (a) of
12 Section 501.

13 "State poverty measure" means a uniform method for
14 measuring poverty in this State that considers indicators and
15 measures, other than traditional income-based measures of
16 poverty, that provide a detailed picture of low-income and
17 poverty populations and meaningfully account for other factors
18 contributing to poverty and may include:

19 (1) access to health care, housing, proper nutrition,
20 and quality education;

21 (2) the number of individuals kept out of poverty by
22 government supports;

23 (3) the number of individuals who are impoverished due
24 to medical expenses, child-care expenses, or work
25 expenses;

26 (4) the rates of food insecurity;

- 1 (5) the number of individuals in asset poverty;
- 2 (6) the number of disconnected youth;
- 3 (7) the teen birth rate;
- 4 (8) the participation rate in federal and State
- 5 antipoverty programs for all eligible populations;
- 6 (9) the number of individuals who do not use a bank or
- 7 similar financial institution;
- 8 (10) regional differences in costs of living;
- 9 (11) income necessary to achieve economic security and
- 10 a livable standard of living in different regions of this
- 11 State;
- 12 (12) the impact of rising income inequality;
- 13 (13) the impact of the digital divide; and
- 14 (14) the impact of trauma on intergenerational
- 15 poverty.

16 "Cycle of poverty" means the set of factors or events by
17 which the long-term poverty of an individual is likely to
18 continue and be experienced by each child of the individual
19 when the child becomes an adult unless there is outside
20 intervention.

21 "Deep poverty" means an economic condition where an
22 individual or family has a total annual income that is less
23 than 50% of the federal poverty level for the individual or
24 family as provided in the annual report of the United States
25 Census Bureau on Income, Poverty and Health Insurance Coverage
26 in the United States.

1 "Department" means the Department of Human Services.

2 "Deprivation" means a lack of adequate nutrition, health
3 care, housing, or other resources to provide for basic needs.

4 "Digital divide" means the gap between individuals,
5 households, businesses, and geographic areas at different
6 socioeconomic levels related to access to information and
7 communication technologies, including the imbalance in
8 physical access to technology and the resources, education, and
9 skills needed to effectively use computer technology and the
10 Internet for a wide variety of activities.

11 "Disconnected youth" means individuals who are 16 years of
12 age to 25 years of age who are unemployed and not enrolled in
13 school.

14 "Disparate impact" means the historic and ongoing impacts
15 of the pattern and practice of discrimination in employment,
16 education, housing, banking, and other aspects of life in the
17 economy, society, or culture that have an adverse impact on
18 minorities, women, or other protected groups, regardless of
19 whether those practices are motivated by discriminatory
20 intent.

21 "Economic insecurity" means the inability to cope with
22 routine adverse or costly life events and recover from the
23 costly consequences of those events and the lack of economic
24 means to maintain an adequate standard of living.

25 "Economic security" means having access to the economic
26 means and support necessary to effectively cope with adverse or

1 costly life events and recover from the consequences of such
2 events while maintaining an adequate standard of living.

3 "Intergenerational poverty" means poverty in which 2 or
4 more successive generations of a family continue in the cycle
5 of poverty and government dependence. The term does not include
6 situational poverty.

7 "Outcome" means a change in the economic status, economic
8 instability, or economic security of an individual, household,
9 or other population that is attributable to a planned
10 intervention, benefit, service, or series of interventions,
11 benefits, and services, regardless of whether the
12 intervention, benefit, or service was intended to change the
13 economic status, economic stability, or economic security.

14 "Poverty" means an economic condition in which an
15 individual or family has a total annual income that is less
16 than the federal poverty level for the individual or family, as
17 provided in the report of the United States Census Bureau on
18 Income, Poverty and Health Insurance Coverage in the United
19 States.

20 "Regional cost of living" means a measure of the costs of
21 maintaining an adequate standard of living in differing
22 regional, geographic, urban, or rural regions of this State.

23 "Situational poverty" means temporary poverty that meets
24 all of the following:

25 (1) Is generally traceable to a specific incident or
26 time period within the lifetime of an individual.

1 (2) Is not continued to the next generation.

2 "Strategic plan" means the plan provided for under Section
3 502.

4 "System" means the Intergenerational Poverty Tracking
5 System established under subsection (a) of Section 301.

6 "Two-generation approach" means an approach to breaking
7 the cycle of intergenerational poverty by improving family
8 economic security through programs that create opportunities
9 for and address the needs of parents and children together.

10 "Workgroup" means the Interagency Workgroup on Poverty and
11 Economic Insecurity established under Section 302.

12 Section 95-301. Intergenerational poverty tracking system.

13 (a) Establishment. Subject to appropriations, the
14 Department shall establish and maintain a data system to track
15 intergenerational poverty.

16 (b) System requirements. The system shall have the ability
17 to do all of the following:

18 (1) Identify groups that have a high risk of
19 experiencing intergenerational poverty.

20 (2) Identify incidents, patterns, and trends that
21 explain or contribute to intergenerational poverty.

22 (3) Gather and track available local, State, and
23 national data on all of the following:

24 (i) Official poverty rates.

25 (ii) Child poverty rates.

1 (iii) Years spent by an individual in childhood
2 poverty.

3 (iv) Years spent by an individual in adult poverty.

4 (v) Related poverty information.

5 (c) Duties of the Department. The Department shall do all
6 of the following:

7 (1) Use available data in the system, including public
8 assistance data, census data, and other data made available
9 to the Department, to track intergenerational poverty.

10 (2) Develop and implement methods to integrate,
11 compare, analyze, and validate the data for the purposes
12 described under subsection (b).

13 (3) Protect the privacy of an individual living in
14 poverty by using and distributing data within the system in
15 compliance with federal and State laws.

16 (4) Include, in the report required under Section 304,
17 a summary of the data, findings, and potential additional
18 uses of the system.

19 Section 95-302. Interagency Workgroup on Poverty and
20 Economic Insecurity.

21 (a) Establishment. The Interagency Workgroup on Poverty
22 and Economic Insecurity is established.

23 (b) Membership. The workgroup shall be comprised of the
24 following members:

25 (1) The Secretary of Human Services, or a designee who

1 is a Deputy Secretary or the equivalent within the
2 Department of Human Services, who shall serve as chair.

3 (2) The Director of Labor, or a designee who is a
4 Deputy Director or the equivalent within the Department of
5 Labor.

6 (3) The State Superintendent of Education, or his or
7 her designee.

8 (4) The Director of Public Health, or a designee who is
9 an Assistant Director or the equivalent within the
10 Department of Public Health.

11 (5) The Director of Commerce and Economic Opportunity,
12 or a designee who is an Assistant Director or the
13 equivalent within the Department of Commerce and Economic
14 Opportunity.

15 (6) The Director of Aging, or a designee who shall be a
16 Deputy Director or the equivalent within the Department on
17 Aging.

18 (7) The Director of Corrections, or a designee who
19 shall be a Deputy Chief or the equivalent within the
20 Department of Corrections.

21 (8) The Director of Agriculture, or designee who shall
22 be an Assistant Director or the equivalent within the
23 Department of Agriculture.

24 (9) The Director of the Governor's Office of Management
25 and Budget, or his or her designee.

26 (c) Meetings. The workgroup shall meet no less than 4 times

1 a year.

2 Section 95-303. Powers and duties. The workgroup shall have
3 the following powers and duties:

4 (1) To collaborate in sharing and analyzing
5 information and data for all of the following purposes:

6 (i) Understanding the root causes of poverty and
7 economic insecurity, including contributing social,
8 economic, and cultural factors.

9 (ii) Understanding and addressing
10 intergenerational poverty by:

11 (A) Identifying children who are at risk of
12 continuing in the cycle of poverty absent
13 intervention.

14 (B) Identifying and developing effective and
15 efficient plans, programs, and recommendations to
16 help at-risk children in this State escape the
17 cycle of poverty.

18 (C) Implementing data-driven policies and
19 programs, to the extent authorized by law,
20 addressing poverty, public assistance, education,
21 economic development, criminal justice, and other
22 areas as needed to measurably reduce the incidence
23 of children in this State who remain in poverty as
24 they become adults.

25 (D) Establishing and facilitating improved

1 cooperation, data sharing, and policy coordination
2 among all persons, from State agencies to case
3 workers, in rescuing children from
4 intergenerational poverty.

5 (E) Studying and measuring the effect of
6 intergenerational poverty on the ability of
7 parents and children to achieve economic
8 stability, including the effect on educational
9 attainment, rates of incarceration, lifetime
10 earnings, access to healthcare, and access to
11 housing.

12 (F) Studying, evaluating, and reporting on the
13 status and effectiveness of policies, procedures,
14 and programs that provide services to children in
15 this State affected by intergenerational poverty.

16 (G) Studying and evaluating the policies,
17 procedures, and programs implemented by other
18 states and nongovernmental entities that address
19 the needs of children affected by
20 intergenerational poverty.

21 (H) Identifying State policies, procedures,
22 and programs or federal requirements that are
23 impeding efforts to help children in this State
24 affected by intergenerational poverty escape the
25 cycle of poverty.

26 (I) Developing and implementing programs and

1 policies that use the two-generation approach.

2 (iii) Studying and measuring the effect that
3 poverty and economic insecurity have on all of the
4 following:

5 (A) Worker productivity and economic output.

6 (B) The health and welfare of children,
7 including access to health care, housing, proper
8 nutrition, and quality education.

9 (iv) Identifying State programs, including those
10 related to economic development, job creation, job
11 training, the environment, disaster relief, hazard
12 mitigation, extreme weather, and climate change, in
13 need of reform to better target resources to
14 low-income, minority, rural, urban, and other
15 populations or geographic areas suffering from
16 economic insecurity and disparate rates of poverty.

17 (v) Measuring the fiscal impact on the State from
18 successfully transitioning individuals and families
19 from poverty to long-term economic stability. Fiscal
20 impact measurements may include all of the following:

21 (A) Reductions in long-term costs of social
22 safety net programs.

23 (B) Reductions in long-term health care costs
24 by improving the health of households formerly
25 facing economic insecurity or poverty.

26 (C) Increases in State and local revenues

1 attributable to new taxpaying individuals as a
2 result of increased employment and disposable
3 income.

4 (D) Reductions in enrollment and costs in
5 need-based benefits and services programs.

6 (E) Improvements to the overall economy of
7 this State and reduced financial pressures on the
8 State and local governments.

9 (2) To establish an ongoing system of data sharing,
10 policy coordination and communication among and within
11 State agencies, local agencies, and other organizations
12 related to programs aimed at improving economic security
13 and eliminating poverty.

14 (3) To identify knowledge gaps, research needs, and
15 policy and program deficiencies associated with economic
16 insecurity and poverty.

17 (4) To assist the Commission in the development of the
18 strategic plan, including sharing data and information
19 identified under paragraphs (1) and (3) and analyses of
20 that data and information.

21 (5) To implement the strategic plan adopted by the
22 Commission, including all of the following:

23 (i) Coordinating implementation of the strategic
24 plan.

25 (ii) Advising and assisting relevant agencies in
26 the implementation of the strategic plan.

1 (iii) Advising relevant agencies on specific
2 programmatic and policy matters related to the
3 strategic plan.

4 (iv) Providing relevant subject matter expertise
5 to each agency for purposes of implementing the
6 strategic plan.

7 (v) Identifying and addressing issues that may
8 influence the future of the strategic plan.

9 Section 95-304. Report.

10 (a) Report. No later than September 1 of each year, the
11 workgroup shall issue a report that includes the following:

12 (1) A summary of actions taken and outcomes obtained by
13 the workgroup in fulfilling its duties under Section 303.

14 (2) Progress made on reducing poverty and economic
15 insecurity in this State, including policies or procedures
16 implemented to reduce or eliminate the cycle of poverty and
17 intergenerational poverty as a result of the data collected
18 by the workgroup.

19 (3) Relevant data assessing the scope and depth of
20 intergenerational poverty in this State.

21 (4) A 20-year history of poverty rates in this State
22 with focus on any reduction or increase in the rates during
23 the previous 10 years and since the inception of the
24 workgroup.

25 (5) Any recommendations for legislative or regulatory

1 action to adopt or repeal laws, policies, or procedures to
2 further the goal of eliminating poverty and economic
3 insecurity in this State.

4 (b) Distribution. The workgroup shall distribute the
5 report created under subsection (a) as follows:

6 (1) To the Governor.

7 (2) To each member of the General Assembly.

8 (3) By prominently posting the report on each State
9 Department's and agency's publicly accessible Internet
10 website.

11 Section 95-501. The Commission on Poverty Elimination and
12 Economic Security.

13 (a) Establishment. The Commission on Poverty Elimination
14 and Economic Security is established.

15 (b) Purpose. The purpose of the Commission is to:

16 (1) Inform the public policy making process by:

17 (i) Improving policymakers' understanding of the
18 root causes of poverty and economic insecurity,
19 including contributing social, economic, and cultural
20 factors and the reasons that poverty and economic
21 insecurity persist in this State.

22 (ii) Expanding policymakers' understanding of
23 poverty by distinguishing a standard that measures a
24 level of freedom from deprivation from a standard that
25 measures economic security provided by a living wage

1 and access to a livable standard of living.

2 (iii) Educating policymakers on the impact poverty
3 has on other measures of economic stability and
4 economic outcomes, including educational attainment,
5 rates of incarceration, lifetime earnings, access to
6 health care, health care outcomes, and access to
7 housing.

8 (2) Support governmental efforts to ensure that
9 residents of this State have equal opportunity to achieve
10 economic security.

11 (3) Reduce and ultimately eliminate poverty in this
12 State by making policy and other recommendations to the
13 legislative, executive, and judicial branches of this
14 State.

15 (c) Membership. The Commission shall consist of the
16 following members:

17 (1) Four members of the General Assembly, one each
18 appointed by the President of the Senate, the Minority
19 Leader of the Senate, the Speaker of the House of
20 Representatives, and the Minority Leader of the House of
21 Representative.

22 (2) A member of the judiciary or a designee who shall
23 be appointed by the Chief Justice of the Illinois Supreme
24 Court.

25 (3) Twenty members of the public appointed under
26 subsection (d) representing stakeholders as follows:

1 (i) Two representatives, one of whom shall
2 represent an organization that focuses on rural
3 poverty and one of whom shall represent an organization
4 that focuses on urban and suburban poverty.

5 (ii) Two individuals who have experienced deep
6 poverty.

7 (iii) One representative of an organization that
8 advocates for health care access, affordability, and
9 availability.

10 (iv) One representative of an organization that
11 advocated for individuals with mental illness.

12 (v) One representative of an organization that
13 advocates for children and youth.

14 (vi) One representative of an organization that
15 advocates for equity and equality in education.

16 (vii) One representative of an organization that
17 advocates for individuals who are homeless.

18 (viii) One representative of a Statewide
19 antihunger organization.

20 (ix) One representative of an organization that
21 advocates for military veterans.

22 (x) One representative of an organization that
23 advocates for individuals with disabilities.

24 (xi) One representative of an organization that
25 advocates for immigrants.

26 (xii) One representative of a Statewide

1 faith-based organization that provides direct social
2 services in this State.

3 (xiii) One representative of an organization that
4 advocates for economic security for women.

5 (xiv) One representative of an organization that
6 advocates for older adults.

7 (xv) One representative of a labor organization
8 that represents primarily low-wage and middle-wage
9 earners.

10 (xvi) One representative of school districts in
11 this State.

12 (xvii) One representative of county governments in
13 this State.

14 (xviii) One representative of municipal
15 corporation governments in this State.

16 (4) The members of the workgroup shall serve as
17 nonvoting ex officio members of the Commission.

18 (d) Appointment. The following shall apply:

19 (1) The public members of the Commission under
20 paragraph (3) of subsection (c) shall be appointed as
21 follows:

22 (i) Four shall be appointed by the Governor.

23 (ii) Four shall be appointed by the President of
24 the Senate.

25 (iii) Four shall be appointed by the Minority
26 Leader of the Senate.

1 (iv) Four shall be appointed by the Speaker of the
2 House of Representatives.

3 (v) Four shall be appointed by the Minority Leader
4 of the House of Representatives.

5 (2) It shall be determined by lot which appointing
6 authority appoints which public members to the Commission.

7 (3) The appointed members shall reflect the racial,
8 gender, and geographic diversity of this State and shall
9 include representation from regions of this State
10 experiencing economic insecurity and the highest rates of
11 deep poverty.

12 (4) Public members of the Commission shall be selected
13 for service on the Commission within 45 days after the
14 effective date of this Act.

15 (e) Qualifications. Each member of the Commission must have
16 been a resident of this State for a period of at least one year
17 immediately preceding appointment and must continue residence
18 in this State during the member's tenure of service on the
19 Commission.

20 (f) Organizational meeting. The organizational meeting of
21 the Commission shall take place after all members are appointed
22 but no later than 60 days after the effective date of this Act.

23 (g) Compensation. Members shall serve without
24 compensation, but public members may be reimbursed for
25 reasonable and necessary travel expenses connected to
26 Commission business.

1 (h) Commission chairperson. The representatives of the
2 antipoverty organizations appointed under subparagraph (i) of
3 paragraph (3) of subsection (c) shall serve as cochairs of the
4 Commission.

5 (i) Committees. The Commission may establish subcommittees
6 to address specific issues or populations and may collaborate
7 with individuals with relevant expertise who are not members of
8 the Commission to assist the subcommittee in carrying out its
9 duties.

10 (j) Meetings. The full Commission shall meet at least once
11 annually.

12 (k) Quorum. A majority plus one of the voting members shall
13 constitute a quorum.

14 (l) Voting. All actions of the Commission and any
15 subcommittees established by the Commission shall be approved
16 by a majority vote of the Commission or subcommittee as
17 applicable.

18 (m) Open meetings. The meetings of the Commission shall be
19 conducted in accordance with the provisions of Section 2 of the
20 Open Meetings Act.

21 (n) Administrative support. The Department of Human
22 Services shall provide staff and administrative support to
23 assist the Commission in carrying out its duties.

24 Section 95-502. Strategic plan to address poverty and
25 economic insecurity.

1 (a) Plan required. No later than November 30, 2021, the
2 Commission shall develop and adopt a strategic plan to address
3 poverty and economic insecurity in this State.

4 (b) Goals. The goals of the strategic plan shall be to:

5 (1) Ensure that State programs and services targeting
6 poverty and economic insecurity reflect the goal of helping
7 individuals and families rise above poverty and achieve
8 long-term economic stability rather than simply providing
9 relief from deprivation.

10 (2) Eliminate disparate rates of poverty, deep
11 poverty, child poverty, and intergenerational poverty
12 based on race, ethnicity, gender, age, sexual orientation
13 or identity, English language proficiency, ability, and
14 geographic location in a rural, urban, or suburban area.

15 (3) Reduce deep poverty in this State by 50% by 2026.

16 (4) Eliminate child poverty in this State by 2031.

17 (5) Eliminate all poverty in this State by 2036.

18 (c) Plan development. In developing the strategic plan, the
19 Commission shall:

20 (1) Collaborate with the workgroup, including sharing
21 data and information identified under paragraphs (1) and
22 (3) of subsection (a) of Section 303 and analyses of that
23 data and information.

24 (2) Review each program and service provided by the
25 State that targets poverty and economic insecurity for
26 purposes of:

1 (i) determining which programs and services are
2 the most effective and of the highest importance in
3 reducing poverty and economic insecurity in this
4 State; and

5 (ii) providing an analysis of unmet needs, if any,
6 among individuals, children, and families in deep
7 poverty and intergenerational poverty for each program
8 and service identified under subparagraph (i).

9 (3) Study the feasibility of using public or private
10 partnerships and social impact bonds, to improve
11 innovation and cost-effectiveness in the development of
12 programs and delivery of services that advance the goals of
13 the strategic plan.

14 (4) Hold at least 6 public hearings in different
15 geographic regions of this State, including areas that have
16 disparate rates of poverty and that have historically
17 experienced economic insecurity, to collect information,
18 take testimony, and solicit input and feedback from
19 interested parties, including members of the public who
20 have personal experiences with State programs and services
21 targeting economic insecurity, poverty, deep poverty,
22 child poverty, and intergenerational poverty and make the
23 information publicly available.

24 (5) To request and receive from a State agency or local
25 governmental agency information relating to poverty in
26 this State, including all of the following:

1 (i) Reports.

2 (ii) Audits.

3 (iii) Data.

4 (iv) Projections.

5 (v) Statistics.

6 (d) Subject areas. The strategic plan shall address all of
7 the following:

8 (1) Access to safe and affordable housing.

9 (2) Access to adequate food and nutrition.

10 (3) Access to affordable and quality health care.

11 (4) Equal access to quality education and training.

12 (5) Equal access to affordable, quality post-secondary
13 education options.

14 (6) Dependable and affordable transportation.

15 (7) Access to quality and affordable child care.

16 (8) Opportunities to engage in meaningful and
17 sustainable work that pays a living wage and barriers to
18 those opportunities experienced by low-income individuals
19 in poverty.

20 (9) Equal access to justice through a fair system of
21 criminal justice that does not, in effect, criminalize
22 poverty.

23 (10) The availability of adequate income supports.

24 (11) Retirement security.

25 (e) Plan content. The strategic plan shall, at a minimum,
26 contain policy and fiscal recommendations relating to all of

1 the following:

2 (1) Developing fact-based measures to evaluate the
3 long-term effectiveness of existing and proposed programs
4 and services targeting poverty and economic insecurity.

5 (2) Increasing enrollment in programs and services
6 targeting poverty and economic insecurity by reducing the
7 complexity and difficulty of enrollment in order to
8 maximize program effectiveness and increase positive
9 outcomes.

10 (3) Increasing the reach of programs and services
11 targeting poverty and economic insecurity by ensuring that
12 State agencies have adequate resources to maximize the
13 public awareness of the programs and services, especially
14 in historically disenfranchised communities.

15 (4) Reducing the negative impacts of asset limits for
16 eligibility on the effectiveness of State programs
17 targeting poverty and economic insecurity by ensuring that
18 eligibility limits do not:

19 (i) create gaps in necessary service and benefit
20 delivery or restrict access to benefits as individuals
21 and families attempt to transition off assistance
22 programs; or

23 (ii) prevent beneficiaries from improving
24 long-term outcomes and achieving long-term economic
25 independence from the program.

26 (5) Improving the ability of community-based

1 organizations to participate in the development and
2 implementation of State programs designed to address
3 economic insecurity and poverty.

4 (6) Improving the ability of individuals living in
5 poverty, low-income individuals, and unemployed
6 individuals to access critical job training and skills
7 upgrade programs and find quality jobs that help children
8 and families become economically secure and rise above
9 poverty.

10 (7) Improving communication and collaboration between
11 State agencies and local governments on programs targeting
12 poverty and economic insecurity.

13 (8) Creating efficiencies in the administration and
14 coordination of programs and services targeting poverty
15 and economic insecurity.

16 (9) Connecting low-income children, disconnected
17 youth, and families of those children and youth to
18 education, job training, and jobs in the communities in
19 which those children and youth live.

20 (10) Ensuring that the State's services and benefits
21 programs, emergency programs, discretionary economic
22 programs, and other policies are sufficiently funded to
23 enable the State to mount effective responses to economic
24 downturns and increases in economic insecurity and poverty
25 rates.

26 (11) Creating one or more State poverty measures.

1 (12) Developing and implementing programs and policies
2 that use the two-generation approach.

3 (13) Using public or private partnerships and social
4 impact bonds to improve innovation and cost-effectiveness
5 in the development of programs and delivery of services
6 that advance the goals of the strategic plan.

7 (14) Identifying best practices for collecting data
8 relevant to all of the following:

9 (i) Reducing economic insecurity and poverty.

10 (ii) Reducing the racial, ethnic, age, gender,
11 sexual orientation, and sexual identity-based
12 disparities in the rates of economic insecurity and
13 poverty.

14 (iii) Adequately measuring the effectiveness,
15 efficiency, and impact of programs on the outcomes for
16 individuals, families, and communities who receive
17 benefits and services.

18 (iv) Streamlining enrollment and eligibility for
19 programs.

20 (v) Improving long-term outcomes for individuals
21 who are enrolled in service and benefit programs.

22 (vi) Reducing reliance on public programs.

23 (vii) Improving connections to work.

24 (viii) Improving economic security.

25 (ix) Improving retirement security.

26 (x) Improving the State's understanding of the

1 impact of extreme weather and natural disasters on
2 economically vulnerable communities and improving
3 those communities' resilience to and recovery from
4 extreme weather and natural disasters.

5 (xi) Improving access to living-wage employment.

6 (xii) Improving access to employment-based
7 benefits.

8 (f) Other information. In addition to the plan content
9 required under subsection (e), the strategic plan shall contain
10 all of the following:

11 (1) A suggested timeline for the stages of
12 implementation of the recommendations in the plan.

13 (2) Short-term, intermediate-term, and long-term
14 benchmarks to measure the State's progress toward meeting
15 the goals of the strategic plan.

16 (3) A summary of the review and analysis conducted by
17 the Commission under paragraph (1) of subsection (c).

18 (g) Impact of recommendations. For each recommendation in
19 the plan, the Commission shall identify in measurable terms the
20 actual or potential impact the recommendation will have on
21 poverty and economic insecurity in this State.

22 Section 95-503. Commission reports.

23 (a) Interim report. No later than June 30, 2021, the
24 Commission shall issue an interim report on the Commission's
25 activities to the Governor and the General Assembly.

1 (b) Report on strategic plan. Upon the Commission's
2 adoption of the strategic plan, but no later than November 30,
3 2021, the Commission shall issue a report containing a summary
4 of the Commission's activities and the contents of the
5 strategic plan. The Commission shall submit the report to the
6 Governor and each member of the General Assembly.

7 (c) Annual reports. Beginning November 30, 2022, and each
8 year thereafter, the Commission shall issue a report on the
9 status of the implementation of the Commission's strategic
10 plan. The report may contain any other recommendations of the
11 Commission to address poverty and economic insecurity in this
12 State.

13 Section 95-504. Duties of the Director of the Governor's
14 Office of Management and Budget. The Director of the Governor's
15 Office of Management and Budget shall include in the materials
16 submitted to the General Assembly outlining the Governor's
17 proposed annual budget a description of any budget proposals or
18 other activities, ongoing projects, and plans of the executive
19 branch designed to meet the goals and objectives of the
20 strategic plan. The information shall include the following:

21 (1) An accounting of the savings to the State from any
22 increased efficiencies in the delivery of services.

23 (2) Any savings realized from reducing the number of
24 individuals living in poverty and reducing the demand for
25 need-based services and benefits.

1 (3) A projection of any increase in revenue collections
2 due to any increase in the number of individuals who become
3 employed and pay taxes into the State treasury.

4 (4) Any other information related to the proposed
5 annual budget that the Director of the Governor's Office of
6 Management and Budget believes furthers the goals and
7 objectives of the strategic plan.

8 ARTICLE 99. MISCELLANEOUS PROVISIONS

9 Section 99-95. No acceleration or delay. Where this Act
10 makes changes in a statute that is represented in this Act by
11 text that is not yet or no longer in effect (for example, a
12 Section represented by multiple versions), the use of that text
13 does not accelerate or delay the taking effect of (i) the
14 changes made by this Act or (ii) provisions derived from any
15 other Public Act.

16 Section 99-99. Effective date. This Act takes effect upon
17 becoming law.".