



Sen. Heather A. Steans

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LRB101 04736 JWD 61539 a

1 AMENDMENT TO HOUSE BILL 816

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 816 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 FY2020 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 2020.

10 ARTICLE 5. AMENDATORY PROVISIONS

11 Section 5-5. The Illinois Act on the Aging is amended by  
12 changing Section 4.02 as follows:

1 (20 ILCS 105/4.02) (from Ch. 23, par. 6104.02)

2 Sec. 4.02. Community Care Program. The Department shall  
3 establish a program of services to prevent unnecessary  
4 institutionalization of persons age 60 and older in need of  
5 long term care or who are established as persons who suffer  
6 from Alzheimer's disease or a related disorder under the  
7 Alzheimer's Disease Assistance Act, thereby enabling them to  
8 remain in their own homes or in other living arrangements. Such  
9 preventive services, which may be coordinated with other  
10 programs for the aged and monitored by area agencies on aging  
11 in cooperation with the Department, may include, but are not  
12 limited to, any or all of the following:

13 (a) (blank);

14 (b) (blank);

15 (c) home care aide services;

16 (d) personal assistant services;

17 (e) adult day services;

18 (f) home-delivered meals;

19 (g) education in self-care;

20 (h) personal care services;

21 (i) adult day health services;

22 (j) habilitation services;

23 (k) respite care;

24 (k-5) community reintegration services;

25 (k-6) flexible senior services;

26 (k-7) medication management;

1 (k-8) emergency home response;

2 (l) other nonmedical social services that may enable  
3 the person to become self-supporting; or

4 (m) clearinghouse for information provided by senior  
5 citizen home owners who want to rent rooms to or share  
6 living space with other senior citizens.

7 The Department shall establish eligibility standards for  
8 such services. In determining the amount and nature of services  
9 for which a person may qualify, consideration shall not be  
10 given to the value of cash, property or other assets held in  
11 the name of the person's spouse pursuant to a written agreement  
12 dividing marital property into equal but separate shares or  
13 pursuant to a transfer of the person's interest in a home to  
14 his spouse, provided that the spouse's share of the marital  
15 property is not made available to the person seeking such  
16 services.

17 Beginning January 1, 2008, the Department shall require as  
18 a condition of eligibility that all new financially eligible  
19 applicants apply for and enroll in medical assistance under  
20 Article V of the Illinois Public Aid Code in accordance with  
21 rules promulgated by the Department.

22 The Department shall, in conjunction with the Department of  
23 Public Aid (now Department of Healthcare and Family Services),  
24 seek appropriate amendments under Sections 1915 and 1924 of the  
25 Social Security Act. The purpose of the amendments shall be to  
26 extend eligibility for home and community based services under

1 Sections 1915 and 1924 of the Social Security Act to persons  
2 who transfer to or for the benefit of a spouse those amounts of  
3 income and resources allowed under Section 1924 of the Social  
4 Security Act. Subject to the approval of such amendments, the  
5 Department shall extend the provisions of Section 5-4 of the  
6 Illinois Public Aid Code to persons who, but for the provision  
7 of home or community-based services, would require the level of  
8 care provided in an institution, as is provided for in federal  
9 law. Those persons no longer found to be eligible for receiving  
10 noninstitutional services due to changes in the eligibility  
11 criteria shall be given 45 days notice prior to actual  
12 termination. Those persons receiving notice of termination may  
13 contact the Department and request the determination be  
14 appealed at any time during the 45 day notice period. The  
15 target population identified for the purposes of this Section  
16 are persons age 60 and older with an identified service need.  
17 Priority shall be given to those who are at imminent risk of  
18 institutionalization. The services shall be provided to  
19 eligible persons age 60 and older to the extent that the cost  
20 of the services together with the other personal maintenance  
21 expenses of the persons are reasonably related to the standards  
22 established for care in a group facility appropriate to the  
23 person's condition. These non-institutional services, pilot  
24 projects or experimental facilities may be provided as part of  
25 or in addition to those authorized by federal law or those  
26 funded and administered by the Department of Human Services.

1 The Departments of Human Services, Healthcare and Family  
2 Services, Public Health, Veterans' Affairs, and Commerce and  
3 Economic Opportunity and other appropriate agencies of State,  
4 federal and local governments shall cooperate with the  
5 Department on Aging in the establishment and development of the  
6 non-institutional services. The Department shall require an  
7 annual audit from all personal assistant and home care aide  
8 vendors contracting with the Department under this Section. The  
9 annual audit shall assure that each audited vendor's procedures  
10 are in compliance with Department's financial reporting  
11 guidelines requiring an administrative and employee wage and  
12 benefits cost split as defined in administrative rules. The  
13 audit is a public record under the Freedom of Information Act.  
14 The Department shall execute, relative to the nursing home  
15 prescreening project, written inter-agency agreements with the  
16 Department of Human Services and the Department of Healthcare  
17 and Family Services, to effect the following: (1) intake  
18 procedures and common eligibility criteria for those persons  
19 who are receiving non-institutional services; and (2) the  
20 establishment and development of non-institutional services in  
21 areas of the State where they are not currently available or  
22 are undeveloped. On and after July 1, 1996, all nursing home  
23 prescreenings for individuals 60 years of age or older shall be  
24 conducted by the Department.

25 As part of the Department on Aging's routine training of  
26 case managers and case manager supervisors, the Department may

1 include information on family futures planning for persons who  
2 are age 60 or older and who are caregivers of their adult  
3 children with developmental disabilities. The content of the  
4 training shall be at the Department's discretion.

5 The Department is authorized to establish a system of  
6 recipient copayment for services provided under this Section,  
7 such copayment to be based upon the recipient's ability to pay  
8 but in no case to exceed the actual cost of the services  
9 provided. Additionally, any portion of a person's income which  
10 is equal to or less than the federal poverty standard shall not  
11 be considered by the Department in determining the copayment.  
12 The level of such copayment shall be adjusted whenever  
13 necessary to reflect any change in the officially designated  
14 federal poverty standard.

15 The Department, or the Department's authorized  
16 representative, may recover the amount of moneys expended for  
17 services provided to or in behalf of a person under this  
18 Section by a claim against the person's estate or against the  
19 estate of the person's surviving spouse, but no recovery may be  
20 had until after the death of the surviving spouse, if any, and  
21 then only at such time when there is no surviving child who is  
22 under age 21 or blind or who has a permanent and total  
23 disability. This paragraph, however, shall not bar recovery, at  
24 the death of the person, of moneys for services provided to the  
25 person or in behalf of the person under this Section to which  
26 the person was not entitled; provided that such recovery shall

1 not be enforced against any real estate while it is occupied as  
2 a homestead by the surviving spouse or other dependent, if no  
3 claims by other creditors have been filed against the estate,  
4 or, if such claims have been filed, they remain dormant for  
5 failure of prosecution or failure of the claimant to compel  
6 administration of the estate for the purpose of payment. This  
7 paragraph shall not bar recovery from the estate of a spouse,  
8 under Sections 1915 and 1924 of the Social Security Act and  
9 Section 5-4 of the Illinois Public Aid Code, who precedes a  
10 person receiving services under this Section in death. All  
11 moneys for services paid to or in behalf of the person under  
12 this Section shall be claimed for recovery from the deceased  
13 spouse's estate. "Homestead", as used in this paragraph, means  
14 the dwelling house and contiguous real estate occupied by a  
15 surviving spouse or relative, as defined by the rules and  
16 regulations of the Department of Healthcare and Family  
17 Services, regardless of the value of the property.

18 The Department shall increase the effectiveness of the  
19 existing Community Care Program by:

20 (1) ensuring that in-home services included in the care  
21 plan are available on evenings and weekends;

22 (2) ensuring that care plans contain the services that  
23 eligible participants need based on the number of days in a  
24 month, not limited to specific blocks of time, as  
25 identified by the comprehensive assessment tool selected  
26 by the Department for use statewide, not to exceed the

1 total monthly service cost maximum allowed for each  
2 service; the Department shall develop administrative rules  
3 to implement this item (2);

4 (3) ensuring that the participants have the right to  
5 choose the services contained in their care plan and to  
6 direct how those services are provided, based on  
7 administrative rules established by the Department;

8 (4) ensuring that the determination of need tool is  
9 accurate in determining the participants' level of need; to  
10 achieve this, the Department, in conjunction with the Older  
11 Adult Services Advisory Committee, shall institute a study  
12 of the relationship between the Determination of Need  
13 scores, level of need, service cost maximums, and the  
14 development and utilization of service plans no later than  
15 May 1, 2008; findings and recommendations shall be  
16 presented to the Governor and the General Assembly no later  
17 than January 1, 2009; recommendations shall include all  
18 needed changes to the service cost maximums schedule and  
19 additional covered services;

20 (5) ensuring that homemakers can provide personal care  
21 services that may or may not involve contact with clients,  
22 including but not limited to:

23 (A) bathing;

24 (B) grooming;

25 (C) toileting;

26 (D) nail care;



1 (E) transferring;

2 (F) respiratory services;

3 (G) exercise; or

4 (H) positioning;

5 (6) ensuring that homemaker program vendors are not  
6 restricted from hiring homemakers who are family members of  
7 clients or recommended by clients; the Department may not,  
8 by rule or policy, require homemakers who are family  
9 members of clients or recommended by clients to accept  
10 assignments in homes other than the client;

11 (7) ensuring that the State may access maximum federal  
12 matching funds by seeking approval for the Centers for  
13 Medicare and Medicaid Services for modifications to the  
14 State's home and community based services waiver and  
15 additional waiver opportunities, including applying for  
16 enrollment in the Balance Incentive Payment Program by May  
17 1, 2013, in order to maximize federal matching funds; this  
18 shall include, but not be limited to, modification that  
19 reflects all changes in the Community Care Program services  
20 and all increases in the services cost maximum;

21 (8) ensuring that the determination of need tool  
22 accurately reflects the service needs of individuals with  
23 Alzheimer's disease and related dementia disorders;

24 (9) ensuring that services are authorized accurately  
25 and consistently for the Community Care Program (CCP); the  
26 Department shall implement a Service Authorization policy

1 directive; the purpose shall be to ensure that eligibility  
2 and services are authorized accurately and consistently in  
3 the CCP program; the policy directive shall clarify service  
4 authorization guidelines to Care Coordination Units and  
5 Community Care Program providers no later than May 1, 2013;

6 (10) working in conjunction with Care Coordination  
7 Units, the Department of Healthcare and Family Services,  
8 the Department of Human Services, Community Care Program  
9 providers, and other stakeholders to make improvements to  
10 the Medicaid claiming processes and the Medicaid  
11 enrollment procedures or requirements as needed,  
12 including, but not limited to, specific policy changes or  
13 rules to improve the up-front enrollment of participants in  
14 the Medicaid program and specific policy changes or rules  
15 to insure more prompt submission of bills to the federal  
16 government to secure maximum federal matching dollars as  
17 promptly as possible; the Department on Aging shall have at  
18 least 3 meetings with stakeholders by January 1, 2014 in  
19 order to address these improvements;

20 (11) requiring home care service providers to comply  
21 with the rounding of hours worked provisions under the  
22 federal Fair Labor Standards Act (FLSA) and as set forth in  
23 29 CFR 785.48(b) by May 1, 2013;

24 (12) implementing any necessary policy changes or  
25 promulgating any rules, no later than January 1, 2014, to  
26 assist the Department of Healthcare and Family Services in

1 moving as many participants as possible, consistent with  
2 federal regulations, into coordinated care plans if a care  
3 coordination plan that covers long term care is available  
4 in the recipient's area; and

5 (13) maintaining fiscal year 2014 rates at the same  
6 level established on January 1, 2013.

7 By January 1, 2009 or as soon after the end of the Cash and  
8 Counseling Demonstration Project as is practicable, the  
9 Department may, based on its evaluation of the demonstration  
10 project, promulgate rules concerning personal assistant  
11 services, to include, but need not be limited to,  
12 qualifications, employment screening, rights under fair labor  
13 standards, training, fiduciary agent, and supervision  
14 requirements. All applicants shall be subject to the provisions  
15 of the Health Care Worker Background Check Act.

16 The Department shall develop procedures to enhance  
17 availability of services on evenings, weekends, and on an  
18 emergency basis to meet the respite needs of caregivers.  
19 Procedures shall be developed to permit the utilization of  
20 services in successive blocks of 24 hours up to the monthly  
21 maximum established by the Department. Workers providing these  
22 services shall be appropriately trained.

23 Beginning on the effective date of this amendatory Act of  
24 1991, no person may perform chore/housekeeping and home care  
25 aide services under a program authorized by this Section unless  
26 that person has been issued a certificate of pre-service to do

1 so by his or her employing agency. Information gathered to  
2 effect such certification shall include (i) the person's name,  
3 (ii) the date the person was hired by his or her current  
4 employer, and (iii) the training, including dates and levels.  
5 Persons engaged in the program authorized by this Section  
6 before the effective date of this amendatory Act of 1991 shall  
7 be issued a certificate of all pre- and in-service training  
8 from his or her employer upon submitting the necessary  
9 information. The employing agency shall be required to retain  
10 records of all staff pre- and in-service training, and shall  
11 provide such records to the Department upon request and upon  
12 termination of the employer's contract with the Department. In  
13 addition, the employing agency is responsible for the issuance  
14 of certifications of in-service training completed to their  
15 employees.

16 The Department is required to develop a system to ensure  
17 that persons working as home care aides and personal assistants  
18 receive increases in their wages when the federal minimum wage  
19 is increased by requiring vendors to certify that they are  
20 meeting the federal minimum wage statute for home care aides  
21 and personal assistants. An employer that cannot ensure that  
22 the minimum wage increase is being given to home care aides and  
23 personal assistants shall be denied any increase in  
24 reimbursement costs.

25 The Community Care Program Advisory Committee is created in  
26 the Department on Aging. The Director shall appoint individuals

1 to serve in the Committee, who shall serve at their own  
2 expense. Members of the Committee must abide by all applicable  
3 ethics laws. The Committee shall advise the Department on  
4 issues related to the Department's program of services to  
5 prevent unnecessary institutionalization. The Committee shall  
6 meet on a bi-monthly basis and shall serve to identify and  
7 advise the Department on present and potential issues affecting  
8 the service delivery network, the program's clients, and the  
9 Department and to recommend solution strategies. Persons  
10 appointed to the Committee shall be appointed on, but not  
11 limited to, their own and their agency's experience with the  
12 program, geographic representation, and willingness to serve.  
13 The Director shall appoint members to the Committee to  
14 represent provider, advocacy, policy research, and other  
15 constituencies committed to the delivery of high quality home  
16 and community-based services to older adults. Representatives  
17 shall be appointed to ensure representation from community care  
18 providers including, but not limited to, adult day service  
19 providers, homemaker providers, case coordination and case  
20 management units, emergency home response providers, statewide  
21 trade or labor unions that represent home care aides and direct  
22 care staff, area agencies on aging, adults over age 60,  
23 membership organizations representing older adults, and other  
24 organizational entities, providers of care, or individuals  
25 with demonstrated interest and expertise in the field of home  
26 and community care as determined by the Director.

1           Nominations may be presented from any agency or State  
2 association with interest in the program. The Director, or his  
3 or her designee, shall serve as the permanent co-chair of the  
4 advisory committee. One other co-chair shall be nominated and  
5 approved by the members of the committee on an annual basis.  
6 Committee members' terms of appointment shall be for 4 years  
7 with one-quarter of the appointees' terms expiring each year. A  
8 member shall continue to serve until his or her replacement is  
9 named. The Department shall fill vacancies that have a  
10 remaining term of over one year, and this replacement shall  
11 occur through the annual replacement of expiring terms. The  
12 Director shall designate Department staff to provide technical  
13 assistance and staff support to the committee. Department  
14 representation shall not constitute membership of the  
15 committee. All Committee papers, issues, recommendations,  
16 reports, and meeting memoranda are advisory only. The Director,  
17 or his or her designee, shall make a written report, as  
18 requested by the Committee, regarding issues before the  
19 Committee.

20           The Department on Aging and the Department of Human  
21 Services shall cooperate in the development and submission of  
22 an annual report on programs and services provided under this  
23 Section. Such joint report shall be filed with the Governor and  
24 the General Assembly on or before September 30 each year.

25           The requirement for reporting to the General Assembly shall  
26 be satisfied by filing copies of the report as required by

1 Section 3.1 of the General Assembly Organization Act and filing  
2 such additional copies with the State Government Report  
3 Distribution Center for the General Assembly as is required  
4 under paragraph (t) of Section 7 of the State Library Act.

5 Those persons previously found eligible for receiving  
6 non-institutional services whose services were discontinued  
7 under the Emergency Budget Act of Fiscal Year 1992, and who do  
8 not meet the eligibility standards in effect on or after July  
9 1, 1992, shall remain ineligible on and after July 1, 1992.

10 Those persons previously not required to cost-share and who  
11 were required to cost-share effective March 1, 1992, shall  
12 continue to meet cost-share requirements on and after July 1,  
13 1992. Beginning July 1, 1992, all clients will be required to  
14 meet eligibility, cost-share, and other requirements and will  
15 have services discontinued or altered when they fail to meet  
16 these requirements.

17 For the purposes of this Section, "flexible senior  
18 services" refers to services that require one-time or periodic  
19 expenditures including, but not limited to, respite care, home  
20 modification, assistive technology, housing assistance, and  
21 transportation.

22 The Department shall implement an electronic service  
23 verification based on global positioning systems or other  
24 cost-effective technology for the Community Care Program no  
25 later than January 1, 2014.

26 The Department shall require, as a condition of

1 eligibility, enrollment in the medical assistance program  
2 under Article V of the Illinois Public Aid Code (i) beginning  
3 August 1, 2013, if the Auditor General has reported that the  
4 Department has failed to comply with the reporting requirements  
5 of Section 2-27 of the Illinois State Auditing Act; or (ii)  
6 beginning June 1, 2014, if the Auditor General has reported  
7 that the Department has not undertaken the required actions  
8 listed in the report required by subsection (a) of Section 2-27  
9 of the Illinois State Auditing Act.

10 The Department shall delay Community Care Program services  
11 until an applicant is determined eligible for medical  
12 assistance under Article V of the Illinois Public Aid Code (i)  
13 beginning August 1, 2013, if the Auditor General has reported  
14 that the Department has failed to comply with the reporting  
15 requirements of Section 2-27 of the Illinois State Auditing  
16 Act; or (ii) beginning June 1, 2014, if the Auditor General has  
17 reported that the Department has not undertaken the required  
18 actions listed in the report required by subsection (a) of  
19 Section 2-27 of the Illinois State Auditing Act.

20 The Department shall implement co-payments for the  
21 Community Care Program at the federally allowable maximum level  
22 (i) beginning August 1, 2013, if the Auditor General has  
23 reported that the Department has failed to comply with the  
24 reporting requirements of Section 2-27 of the Illinois State  
25 Auditing Act; or (ii) beginning June 1, 2014, if the Auditor  
26 General has reported that the Department has not undertaken the



1 required actions listed in the report required by subsection  
2 (a) of Section 2-27 of the Illinois State Auditing Act.

3 The Department shall provide a bi-monthly report on the  
4 progress of the Community Care Program reforms set forth in  
5 this amendatory Act of the 98th General Assembly to the  
6 Governor, the Speaker of the House of Representatives, the  
7 Minority Leader of the House of Representatives, the President  
8 of the Senate, and the Minority Leader of the Senate.

9 The Department shall conduct a quarterly review of Care  
10 Coordination Unit performance and adherence to service  
11 guidelines. The quarterly review shall be reported to the  
12 Speaker of the House of Representatives, the Minority Leader of  
13 the House of Representatives, the President of the Senate, and  
14 the Minority Leader of the Senate. The Department shall collect  
15 and report longitudinal data on the performance of each care  
16 coordination unit. Nothing in this paragraph shall be construed  
17 to require the Department to identify specific care  
18 coordination units.

19 In regard to community care providers, failure to comply  
20 with Department on Aging policies shall be cause for  
21 disciplinary action, including, but not limited to,  
22 disqualification from serving Community Care Program clients.  
23 Each provider, upon submission of any bill or invoice to the  
24 Department for payment for services rendered, shall include a  
25 notarized statement, under penalty of perjury pursuant to  
26 Section 1-109 of the Code of Civil Procedure, that the provider

1 has complied with all Department policies.

2 The Director of the Department on Aging shall make  
3 information available to the State Board of Elections as may be  
4 required by an agreement the State Board of Elections has  
5 entered into with a multi-state voter registration list  
6 maintenance system.

7 Within 30 days after July 6, 2017 (the effective date of  
8 Public Act 100-23), rates shall be increased to \$18.29 per  
9 hour, for the purpose of increasing, by at least \$.72 per hour,  
10 the wages paid by those vendors to their employees who provide  
11 homemaker services. The Department shall pay an enhanced rate  
12 under the Community Care Program to those in-home service  
13 provider agencies that offer health insurance coverage as a  
14 benefit to their direct service worker employees consistent  
15 with the mandates of Public Act 95-713. For State fiscal years  
16 2018 and 2019, the enhanced rate shall be \$1.77 per hour. The  
17 rate shall be adjusted using actuarial analysis based on the  
18 cost of care, but shall not be set below \$1.77 per hour. The  
19 Department shall adopt rules, including emergency rules under  
20 subsections (y) and (bb) of Section 5-45 of the Illinois  
21 Administrative Procedure Act, to implement the provisions of  
22 this paragraph.

23 The General Assembly finds it necessary to authorize an  
24 aggressive Medicaid enrollment initiative designed to maximize  
25 federal Medicaid funding for the Community Care Program which  
26 produces significant savings for the State of Illinois. The

1 Department on Aging shall establish and implement a Community  
2 Care Program Medicaid Initiative. Under the Initiative, the  
3 Department on Aging shall, at a minimum: (i) provide an  
4 enhanced rate to adequately compensate care coordination units  
5 to enroll eligible Community Care Program clients into  
6 Medicaid; (ii) use recommendations from a stakeholder  
7 committee on how best to implement the Initiative; and (iii)  
8 establish requirements for State agencies to make enrollment in  
9 the State's Medical Assistance program easier for seniors.

10 The Community Care Program Medicaid Enrollment Oversight  
11 Subcommittee is created as a subcommittee of the Older Adult  
12 Services Advisory Committee established in Section 35 of the  
13 Older Adult Services Act to make recommendations on how best to  
14 increase the number of medical assistance recipients who are  
15 enrolled in the Community Care Program. The Subcommittee shall  
16 consist of all of the following persons who must be appointed  
17 within 30 days after the effective date of this amendatory Act  
18 of the 100th General Assembly:

19 (1) The Director of Aging, or his or her designee, who  
20 shall serve as the chairperson of the Subcommittee.

21 (2) One representative of the Department of Healthcare  
22 and Family Services, appointed by the Director of  
23 Healthcare and Family Services.

24 (3) One representative of the Department of Human  
25 Services, appointed by the Secretary of Human Services.

26 (4) One individual representing a care coordination

1 unit, appointed by the Director of Aging.

2 (5) One individual from a non-governmental statewide  
3 organization that advocates for seniors, appointed by the  
4 Director of Aging.

5 (6) One individual representing Area Agencies on  
6 Aging, appointed by the Director of Aging.

7 (7) One individual from a statewide association  
8 dedicated to Alzheimer's care, support, and research,  
9 appointed by the Director of Aging.

10 (8) One individual from an organization that employs  
11 persons who provide services under the Community Care  
12 Program, appointed by the Director of Aging.

13 (9) One member of a trade or labor union representing  
14 persons who provide services under the Community Care  
15 Program, appointed by the Director of Aging.

16 (10) One member of the Senate, who shall serve as  
17 co-chairperson, appointed by the President of the Senate.

18 (11) One member of the Senate, who shall serve as  
19 co-chairperson, appointed by the Minority Leader of the  
20 Senate.

21 (12) One member of the House of Representatives, who  
22 shall serve as co-chairperson, appointed by the Speaker of  
23 the House of Representatives.

24 (13) One member of the House of Representatives, who  
25 shall serve as co-chairperson, appointed by the Minority  
26 Leader of the House of Representatives.

1           (14) One individual appointed by a labor organization  
2           representing frontline employees at the Department of  
3           Human Services.

4           The Subcommittee shall provide oversight to the Community  
5           Care Program Medicaid Initiative and shall meet quarterly. At  
6           each Subcommittee meeting the Department on Aging shall provide  
7           the following data sets to the Subcommittee: (A) the number of  
8           Illinois residents, categorized by planning and service area,  
9           who are receiving services under the Community Care Program and  
10          are enrolled in the State's Medical Assistance Program; (B) the  
11          number of Illinois residents, categorized by planning and  
12          service area, who are receiving services under the Community  
13          Care Program, but are not enrolled in the State's Medical  
14          Assistance Program; and (C) the number of Illinois residents,  
15          categorized by planning and service area, who are receiving  
16          services under the Community Care Program and are eligible for  
17          benefits under the State's Medical Assistance Program, but are  
18          not enrolled in the State's Medical Assistance Program. In  
19          addition to this data, the Department on Aging shall provide  
20          the Subcommittee with plans on how the Department on Aging will  
21          reduce the number of Illinois residents who are not enrolled in  
22          the State's Medical Assistance Program but who are eligible for  
23          medical assistance benefits. The Department on Aging shall  
24          enroll in the State's Medical Assistance Program those Illinois  
25          residents who receive services under the Community Care Program  
26          and are eligible for medical assistance benefits but are not

1 enrolled in the State's Medicaid Assistance Program. The data  
2 provided to the Subcommittee shall be made available to the  
3 public via the Department on Aging's website.

4 The Department on Aging, with the involvement of the  
5 Subcommittee, shall collaborate with the Department of Human  
6 Services and the Department of Healthcare and Family Services  
7 on how best to achieve the responsibilities of the Community  
8 Care Program Medicaid Initiative.

9 The Department on Aging, the Department of Human Services,  
10 and the Department of Healthcare and Family Services shall  
11 coordinate and implement a streamlined process for seniors to  
12 access benefits under the State's Medical Assistance Program.

13 The Subcommittee shall collaborate with the Department of  
14 Human Services on the adoption of a uniform application  
15 submission process. The Department of Human Services and any  
16 other State agency involved with processing the medical  
17 assistance application of any person enrolled in the Community  
18 Care Program shall include the appropriate care coordination  
19 unit in all communications related to the determination or  
20 status of the application.

21 The Community Care Program Medicaid Initiative shall  
22 provide targeted funding to care coordination units to help  
23 seniors complete their applications for medical assistance  
24 benefits. On and after July 1, 2019, care coordination units  
25 shall receive no less than \$200 per completed application,  
26 which rate may be included in a bundled rate for initial intake

1 services when Medicaid application assistance is provided in  
2 conjunction with the initial intake process for new program  
3 participants.

4 The Community Care Program Medicaid Initiative shall cease  
5 operation 5 years after the effective date of this amendatory  
6 Act of the 100th General Assembly, after which the Subcommittee  
7 shall dissolve.

8 (Source: P.A. 99-143, eff. 7-27-15; 100-23, eff. 7-6-17;  
9 100-587, eff. 6-4-18; 100-1148, eff. 12-10-18.)

10 Section 5-10. The Substance Use Disorder Act is amended by  
11 changing Sections 5-10 and 50-35 as follows:

12 (20 ILCS 301/5-10)

13 Sec. 5-10. Functions of the Department.

14 (a) In addition to the powers, duties and functions vested  
15 in the Department by this Act, or by other laws of this State,  
16 the Department shall carry out the following activities:

17 (1) Design, coordinate and fund comprehensive  
18 community-based and culturally and gender-appropriate  
19 services throughout the State. These services must include  
20 prevention, early intervention, treatment, and other  
21 recovery support services for substance use disorders that  
22 are accessible and addresses the needs of at-risk  
23 individuals and their families.

24 (2) Act as the exclusive State agency to accept,

1 receive and expend, pursuant to appropriation, any public  
2 or private monies, grants or services, including those  
3 received from the federal government or from other State  
4 agencies, for the purpose of providing prevention, early  
5 intervention, treatment, and other recovery support  
6 services for substance use disorders.

7 (2.5) In partnership with the Department of Healthcare  
8 and Family Services, act as one of the principal State  
9 agencies for the sole purpose of calculating the  
10 maintenance of effort requirement under Section 1930 of  
11 Title XIX, Part B, Subpart II of the Public Health Service  
12 Act (42 U.S.C. 300x-30) and the Interim Final Rule (45 CFR  
13 96.134).

14 (3) Coordinate a statewide strategy for the  
15 prevention, early intervention, treatment, and recovery  
16 support of substance use disorders. This strategy shall  
17 include the development of a comprehensive plan, submitted  
18 annually with the application for federal substance use  
19 disorder block grant funding, for the provision of an array  
20 of such services. The plan shall be based on local  
21 community-based needs and upon data including, but not  
22 limited to, that which defines the prevalence of and costs  
23 associated with substance use disorders. This  
24 comprehensive plan shall include identification of  
25 problems, needs, priorities, services and other pertinent  
26 information, including the needs of minorities and other



1 specific priority populations in the State, and shall  
2 describe how the identified problems and needs will be  
3 addressed. For purposes of this paragraph, the term  
4 "minorities and other specific priority populations" may  
5 include, but shall not be limited to, groups such as women,  
6 children, intravenous drug users, persons with AIDS or who  
7 are HIV infected, veterans, African-Americans, Puerto  
8 Ricans, Hispanics, Asian Americans, the elderly, persons  
9 in the criminal justice system, persons who are clients of  
10 services provided by other State agencies, persons with  
11 disabilities and such other specific populations as the  
12 Department may from time to time identify. In developing  
13 the plan, the Department shall seek input from providers,  
14 parent groups, associations and interested citizens.

15 The plan developed under this Section shall include an  
16 explanation of the rationale to be used in ensuring that  
17 funding shall be based upon local community needs,  
18 including, but not limited to, the incidence and prevalence  
19 of, and costs associated with, substance use disorders, as  
20 well as upon demonstrated program performance.

21 The plan developed under this Section shall also  
22 contain a report detailing the activities of and progress  
23 made through services for the care and treatment of  
24 substance use disorders among pregnant women and mothers  
25 and their children established under subsection (j) of  
26 Section 35-5.

1           As applicable, the plan developed under this Section  
2 shall also include information about funding by other State  
3 agencies for prevention, early intervention, treatment,  
4 and other recovery support services.

5           (4) Lead, foster and develop cooperation, coordination  
6 and agreements among federal and State governmental  
7 agencies and local providers that provide assistance,  
8 services, funding or other functions, peripheral or  
9 direct, in the prevention, early intervention, treatment,  
10 and recovery support for substance use disorders. This  
11 shall include, but shall not be limited to, the following:

12           (A) Cooperate with and assist other State  
13 agencies, as applicable, in establishing and  
14 conducting substance use disorder services among the  
15 populations they respectively serve.

16           (B) Cooperate with and assist the Illinois  
17 Department of Public Health in the establishment,  
18 funding and support of programs and services for the  
19 promotion of maternal and child health and the  
20 prevention and treatment of infectious diseases,  
21 including but not limited to HIV infection, especially  
22 with respect to those persons who are high risk due to  
23 intravenous injection of illegal drugs, or who may have  
24 been sexual partners of these individuals, or who may  
25 have impaired immune systems as a result of a substance  
26 use disorder.

1           (C) Supply to the Department of Public Health and  
2 prenatal care providers a list of all providers who are  
3 licensed to provide substance use disorder treatment  
4 for pregnant women in this State.

5           (D) Assist in the placement of child abuse or  
6 neglect perpetrators (identified by the Illinois  
7 Department of Children and Family Services (DCFS)) who  
8 have been determined to be in need of substance use  
9 disorder treatment pursuant to Section 8.2 of the  
10 Abused and Neglected Child Reporting Act.

11           (E) Cooperate with and assist DCFS in carrying out  
12 its mandates to:

13                 (i) identify substance use disorders among its  
14 clients and their families; and

15                 (ii) develop services to deal with such  
16 disorders.

17 These services may include, but shall not be limited  
18 to, programs to prevent or treat substance use  
19 disorders with DCFS clients and their families,  
20 identifying child care needs within such treatment,  
21 and assistance with other issues as required.

22           (F) Cooperate with and assist the Illinois  
23 Criminal Justice Information Authority with respect to  
24 statistical and other information concerning the  
25 incidence and prevalence of substance use disorders.

26           (G) Cooperate with and assist the State

1 Superintendent of Education, boards of education,  
2 schools, police departments, the Illinois Department  
3 of State Police, courts and other public and private  
4 agencies and individuals in establishing prevention  
5 programs statewide and preparing curriculum materials  
6 for use at all levels of education.

7 (H) Cooperate with and assist the Illinois  
8 Department of Healthcare and Family Services in the  
9 development and provision of services offered to  
10 recipients of public assistance for the treatment and  
11 prevention of substance use disorders.

12 (I) (Blank).

13 (5) From monies appropriated to the Department from the  
14 Drunk and Drugged Driving Prevention Fund, reimburse DUI  
15 evaluation and risk education programs licensed by the  
16 Department for providing indigent persons with free or  
17 reduced-cost evaluation and risk education services  
18 relating to a charge of driving under the influence of  
19 alcohol or other drugs.

20 (6) Promulgate regulations to identify and disseminate  
21 best practice guidelines that can be utilized by publicly  
22 and privately funded programs as well as for levels of  
23 payment to government funded programs that provide  
24 prevention, early intervention, treatment, and other  
25 recovery support services for substance use disorders and  
26 those services referenced in Sections 15-10 and 40-5.

1           (7) In consultation with providers and related trade  
2           associations, specify a uniform methodology for use by  
3           funded providers and the Department for billing and  
4           collection and dissemination of statistical information  
5           regarding services related to substance use disorders.

6           (8) Receive data and assistance from federal, State and  
7           local governmental agencies, and obtain copies of  
8           identification and arrest data from all federal, State and  
9           local law enforcement agencies for use in carrying out the  
10          purposes and functions of the Department.

11          (9) Designate and license providers to conduct  
12          screening, assessment, referral and tracking of clients  
13          identified by the criminal justice system as having  
14          indications of substance use disorders and being eligible  
15          to make an election for treatment under Section 40-5 of  
16          this Act, and assist in the placement of individuals who  
17          are under court order to participate in treatment.

18          (10) Identify and disseminate evidence-based best  
19          practice guidelines as maintained in administrative rule  
20          that can be utilized to determine a substance use disorder  
21          diagnosis.

22          (11) (Blank).

23          (12) Make grants with funds appropriated from the Drug  
24          Treatment Fund in accordance with Section 7 of the  
25          Controlled Substance and Cannabis Nuisance Act, or in  
26          accordance with Section 80 of the Methamphetamine Control

1 and Community Protection Act, or in accordance with  
2 subsections (h) and (i) of Section 411.2 of the Illinois  
3 Controlled Substances Act, or in accordance with Section  
4 6z-107 of the State Finance Act.

5 (13) Encourage all health and disability insurance  
6 programs to include substance use disorder treatment as a  
7 covered service and to use evidence-based best practice  
8 criteria as maintained in administrative rule and as  
9 required in Public Act 99-0480 in determining the necessity  
10 for such services and continued stay.

11 (14) Award grants and enter into fixed-rate and  
12 fee-for-service arrangements with any other department,  
13 authority or commission of this State, or any other state  
14 or the federal government or with any public or private  
15 agency, including the disbursement of funds and furnishing  
16 of staff, to effectuate the purposes of this Act.

17 (15) Conduct a public information campaign to inform  
18 the State's Hispanic residents regarding the prevention  
19 and treatment of substance use disorders.

20 (b) In addition to the powers, duties and functions vested  
21 in it by this Act, or by other laws of this State, the  
22 Department may undertake, but shall not be limited to, the  
23 following activities:

24 (1) Require all organizations licensed or funded by the  
25 Department to include an education component to inform  
26 participants regarding the causes and means of

1 transmission and methods of reducing the risk of acquiring  
2 or transmitting HIV infection and other infectious  
3 diseases, and to include funding for such education  
4 component in its support of the program.

5 (2) Review all State agency applications for federal  
6 funds that include provisions relating to the prevention,  
7 early intervention and treatment of substance use  
8 disorders in order to ensure consistency.

9 (3) Prepare, publish, evaluate, disseminate and serve  
10 as a central repository for educational materials dealing  
11 with the nature and effects of substance use disorders.  
12 Such materials may deal with the educational needs of the  
13 citizens of Illinois, and may include at least pamphlets  
14 that describe the causes and effects of fetal alcohol  
15 spectrum disorders.

16 (4) Develop and coordinate, with regional and local  
17 agencies, education and training programs for persons  
18 engaged in providing services for persons with substance  
19 use disorders, which programs may include specific HIV  
20 education and training for program personnel.

21 (5) Cooperate with and assist in the development of  
22 education, prevention, early intervention, and treatment  
23 programs for employees of State and local governments and  
24 businesses in the State.

25 (6) Utilize the support and assistance of interested  
26 persons in the community, including recovering persons, to

1 assist individuals and communities in understanding the  
2 dynamics of substance use disorders, and to encourage  
3 individuals with substance use disorders to voluntarily  
4 undergo treatment.

5 (7) Promote, conduct, assist or sponsor basic  
6 clinical, epidemiological and statistical research into  
7 substance use disorders and research into the prevention of  
8 those problems either solely or in conjunction with any  
9 public or private agency.

10 (8) Cooperate with public and private agencies,  
11 organizations and individuals in the development of  
12 programs, and to provide technical assistance and  
13 consultation services for this purpose.

14 (9) (Blank).

15 (10) (Blank).

16 (11) Fund, promote, or assist entities dealing with  
17 substance use disorders.

18 (12) With monies appropriated from the Group Home Loan  
19 Revolving Fund, make loans, directly or through  
20 subcontract, to assist in underwriting the costs of housing  
21 in which individuals recovering from substance use  
22 disorders may reside, pursuant to Section 50-40 of this  
23 Act.

24 (13) Promulgate such regulations as may be necessary to  
25 carry out the purposes and enforce the provisions of this  
26 Act.



1           (14) Provide funding to help parents be effective in  
2 preventing substance use disorders by building an  
3 awareness of the family's role in preventing substance use  
4 disorders through adjusting expectations, developing new  
5 skills, and setting positive family goals. The programs  
6 shall include, but not be limited to, the following  
7 subjects: healthy family communication; establishing rules  
8 and limits; how to reduce family conflict; how to build  
9 self-esteem, competency, and responsibility in children;  
10 how to improve motivation and achievement; effective  
11 discipline; problem solving techniques; and how to talk  
12 about drugs and alcohol. The programs shall be open to all  
13 parents.

14 (Source: P.A. 100-494, eff. 6-1-18; 100-759, eff. 1-1-19.)

15 (20 ILCS 301/50-35)

16 Sec. 50-35. Drug Treatment Fund.

17 (a) There is hereby established the Drug Treatment Fund, to  
18 be held as a separate fund in the State treasury. There shall  
19 be deposited into this fund such amounts as may be received  
20 under subsections (h) and (i) of Section 411.2 of the Illinois  
21 Controlled Substances Act, under Section 80 of the  
22 Methamphetamine Control and Community Protection Act, and  
23 under Section 7 of the Controlled Substance and Cannabis  
24 Nuisance Act, or under Section 6z-107 of the State Finance Act.

25 (b) Monies in this fund shall be appropriated to the

1 Department for the purposes and activities set forth in  
2 subsections (h) and (i) of Section 411.2 of the Illinois  
3 Controlled Substances Act, or in Section 7 of the Controlled  
4 Substance and Cannabis Nuisance Act, or in Section 6z-107 of  
5 the State Finance Act.

6 (Source: P.A. 94-556, eff. 9-11-05.)

7 Section 5-15. The Children and Family Services Act is  
8 amended by adding Section 5f as follows:

9 (20 ILCS 505/5f new)

10 Sec. 5f. Reimbursement rates. On July 1, 2019, the  
11 Department of Children and Family Services shall increase rates  
12 in effect on June 30, 2019 for providers by 5%. The contractual  
13 and grant services eligible for increased reimbursement rates  
14 under this Section include the following:

15 (1) Residential services, including child care  
16 institutions, group home care, independent living services, or  
17 transitional living services.

18 (2) Specialized, adolescent, treatment, or other  
19 non-traditional or Home-of-Relative foster care.

20 (3) Traditional or Home-of-Relative foster care.

21 (4) Intact family services.

22 (5) Teen parenting services.

23 (20 ILCS 661/Act rep.)

1 Section 5-20. The High Speed Internet Services and  
2 Information Technology Act is repealed.

3 Section 5-25. The Illinois Promotion Act is amended by  
4 changing Sections 3 and 8b as follows:

5 (20 ILCS 665/3) (from Ch. 127, par. 200-23)

6 Sec. 3. Definitions. The following words and terms,  
7 whenever used or referred to in this Act, shall have the  
8 following meanings, except where the context may otherwise  
9 require:

10 (a) "Department" means the Department of Commerce and  
11 Economic Opportunity of the State of Illinois.

12 (b) "Local promotion group" means any non-profit  
13 corporation, organization, association, agency or committee  
14 thereof formed for the primary purpose of publicizing,  
15 promoting, advertising or otherwise encouraging the  
16 development of tourism in any municipality, county, or region  
17 of Illinois.

18 (c) "Promotional activities" means preparing, planning and  
19 conducting campaigns of information, advertising and publicity  
20 through such media as newspapers, radio, television,  
21 magazines, trade journals, moving and still photography,  
22 posters, outdoor signboards and personal contact within and  
23 without the State of Illinois; dissemination of information,  
24 advertising, publicity, photographs and other literature and

1 material designed to carry out the purpose of this Act; and  
2 participation in and attendance at meetings and conventions  
3 concerned primarily with tourism, including travel to and from  
4 such meetings.

5 (d) "Municipality" means "municipality" as defined in  
6 Section 1-1-2 of the Illinois Municipal Code, as heretofore and  
7 hereafter amended.

8 (e) "Tourism" means travel 50 miles or more one-way or an  
9 overnight trip outside of a person's normal routine.

10 (f) "Municipal amateur sports facility" means a sports  
11 facility that: (1) is owned by a unit of local government; (2)  
12 has contiguous indoor sports competition space; (3) is designed  
13 to principally accommodate and host amateur competitions for  
14 youths, adults, or both; and (4) is not used for professional  
15 sporting events where participants are compensated for their  
16 participation.

17 (g) "Municipal convention center" means a convention  
18 center or civic center owned by a unit of local government or  
19 operated by a convention center authority, or a municipal  
20 convention hall as defined in paragraph (1) of Section 11-65-1  
21 of the Illinois Municipal Code, with contiguous exhibition  
22 space ranging between 30,000 and 125,000 square feet.

23 (h) "Convention center authority" means an Authority, as  
24 defined by the Civic Center Code, that operates a municipal  
25 convention center with contiguous exhibition space ranging  
26 between 30,000 and 125,000 square feet.

1 (i) "Incentive" means: (1) a financial ~~an~~ incentive  
2 provided by a unit of local government ~~municipal convention~~  
3 ~~center~~ or convention center authority to attract ~~for~~ a  
4 convention, meeting, or trade show held at a municipal  
5 convention center that, but for the incentive, would not have  
6 occurred in the State or been retained in the State; or (2) a  
7 financial ~~an~~ incentive provided by a unit of local government  
8 for attracting a sporting event held at its ~~a~~ municipal amateur  
9 sports facility that, but for the incentive, would not have  
10 occurred in the State or been retained in the State; but (3)  
11 only a financial incentive offered or provided to a person or  
12 entity in the form of financial benefits or costs which are  
13 allowable costs pursuant to the Grant Accountability and  
14 Transparency Act.

15 (Source: P.A. 99-476, eff. 8-27-15.)

16 (20 ILCS 665/8b)

17 Sec. 8b. Municipal convention center and sports facility  
18 attraction grants.

19 (a) Until July 1, 2022, the Department is authorized to  
20 make grants, subject to appropriation by the General Assembly,  
21 from the Tourism Promotion Fund to a unit of local government ~~7~~  
22 ~~municipal convention center~~, or convention center authority  
23 that provides incentives, as defined in subsection (i) of  
24 Section 3 of this Act, for the purpose of attracting  
25 conventions, meetings, and trade shows to municipal convention

1 centers or ~~and~~ attracting sporting events to municipal amateur  
2 sports facilities. Grants awarded under this Section shall be  
3 based on the net proceeds received under the Hotel Operators'  
4 Occupation Tax Act for the renting, leasing, or letting of  
5 hotel rooms in the municipality in which the municipal  
6 convention center or municipal amateur sports facility is  
7 located for the month in which the convention, meeting, trade  
8 show, or sporting event occurs. Grants shall not exceed 80% of  
9 the incentive amount provided by the unit of local government ~~or~~  
10 ~~municipal convention center,~~ or convention center authority.  
11 Further, in no event may the aggregate amount of grants awarded  
12 with respect to a single municipal convention center ~~or~~  
13 ~~convention center authority,~~ or municipal amateur sports  
14 facility exceed \$200,000 in any calendar year. The Department  
15 may, by rule, require any other provisions it deems necessary  
16 in order to protect the State's interest in administering this  
17 program.

18 (b) No later than May 15 of each year, through May 15,  
19 2022, the unit of local government ~~, municipal convention~~  
20 ~~center,~~ or convention center authority shall certify to the  
21 Department the amounts of funds expended in the previous  
22 calendar fiscal year to provide qualified incentives; however,  
23 in no event may the certified amount pursuant to this paragraph  
24 exceed \$200,000 with respect to ~~for~~ any municipal convention  
25 center ~~, convention center authority,~~ or municipal amateur  
26 sports facility in any calendar year. The unit of local

1 government ~~7 convention center,~~ or convention center authority  
2 shall certify (A) the net proceeds received under the Hotel  
3 Operators' Occupation Tax Act for the renting, leasing, or  
4 letting of hotel rooms in the municipality for the month in  
5 which the convention, meeting, or trade show occurs and (B) the  
6 average of the net proceeds received under the Hotel Operators'  
7 Occupation Tax Act for the renting, leasing, or letting of  
8 hotel rooms in the municipality for the same month in the 3  
9 immediately preceding years. The unit of local government ~~7~~  
10 ~~municipal convention center,~~ or convention center authority  
11 shall include the incentive amounts as part of its regular  
12 audit.

13 (b-5) Grants awarded to a unit of local government ~~7~~  
14 ~~municipal convention center,~~ or convention center authority  
15 may be made by the Department of Commerce and Economic  
16 Opportunity from appropriations for those purposes for any  
17 fiscal year, without regard to the fact that the qualification  
18 or obligation may have occurred in a prior fiscal year.

19 (c) The Department shall submit a report, which must be  
20 provided electronically, on the effectiveness of the program  
21 established under this Section to the General Assembly no later  
22 than January 1, 2022.

23 (Source: P.A. 99-476, eff. 8-27-15; 100-643, eff. 7-27-18.)

24 Section 5-30. The Department of Human Services Act is  
25 amended by changing Section 1-50 as follows:

1 (20 ILCS 1305/1-50)

2 Sec. 1-50. Department of Human Services Community Services  
3 Fund.

4 (a) The Department of Human Services Community Services  
5 Fund is created in the State treasury as a special fund.

6 (b) The Fund is created for the purpose of receiving and  
7 disbursing moneys in accordance with this Section.  
8 Disbursements from the Fund shall be made, subject to  
9 appropriation, for payment of expenses incurred by the  
10 Department of Human Services in support of the Department's  
11 rebalancing services, mental health services, and substance  
12 abuse and prevention services.

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

14 (1) Moneys transferred from another State fund.

15 (2) All federal moneys received as a result of  
16 expenditures that are attributable to moneys deposited in  
17 the Fund.

18 (3) All other moneys received for the Fund from any  
19 other source.

20 (4) Interest earned upon moneys in the Fund.

21 (Source: P.A. 96-1530, eff. 2-16-11.)

22 Section 5-35. The State Finance Act is amended by changing  
23 Sections 5.857, 5h.5, 6z-27, 6z-32, 6z-51, 6z-70, 6z-100, 8.3,  
24 8g, 8g-1, 13.2, and 25 and by adding Sections 5.891 and 6z-107



1 as follows:

2 (30 ILCS 105/5.857)

3 (Section scheduled to be repealed on July 1, 2019)

4 Sec. 5.857. The Capital Development Board Revolving Fund.

5 This Section is repealed July 1, 2020 ~~2019~~.

6 (Source: P.A. 99-78, eff. 7-20-15; 99-523, eff. 6-30-16;  
7 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

8 (30 ILCS 105/5.891 new)

9 Sec. 5.891. The Governor's Administrative Fund.

10 (30 ILCS 105/5h.5)

11 Sec. 5h.5. Cash flow borrowing and general funds liquidity;  
12 Fiscal Years 2018, ~~and 2019~~, 2020, and 2021.

13 (a) In order to meet cash flow deficits and to maintain  
14 liquidity in general funds and the Health Insurance Reserve  
15 Fund, on and after July 1, 2017 and through March 1, 2021 ~~2019~~,  
16 the State Treasurer and the State Comptroller, in consultation  
17 with the Governor's Office of Management and Budget, shall make  
18 transfers to general funds and the Health Insurance Reserve  
19 Fund, as directed by the State Comptroller, out of special  
20 funds of the State, to the extent allowed by federal law.

21 No such transfer may reduce the cumulative balance of all  
22 of the special funds of the State to an amount less than the  
23 total debt service payable during the 12 months immediately

1 following the date of the transfer on any bonded indebtedness  
2 of the State and any certificates issued under the Short Term  
3 Borrowing Act. At no time shall the outstanding total transfers  
4 made from the special funds of the State to general funds and  
5 the Health Insurance Reserve Fund under this Section exceed  
6 \$1,200,000,000; once the amount of \$1,200,000,000 has been  
7 transferred from the special funds of the State to general  
8 funds and the Health Insurance Reserve Fund, additional  
9 transfers may be made from the special funds of the State to  
10 general funds and the Health Insurance Reserve Fund under this  
11 Section only to the extent that moneys have first been  
12 re-transferred from general funds and the Health Insurance  
13 Reserve Fund to those special funds of the State.  
14 Notwithstanding any other provision of this Section, no such  
15 transfer may be made from any special fund that is exclusively  
16 collected by or directly appropriated to any other  
17 constitutional officer without the written approval of that  
18 constitutional officer.

19 (b) If moneys have been transferred to general funds and  
20 the Health Insurance Reserve Fund pursuant to subsection (a) of  
21 this Section, Public Act 100-23 ~~this amendatory Act of the~~  
22 ~~100th General Assembly~~ shall constitute the continuing  
23 authority for and direction to the State Treasurer and State  
24 Comptroller to reimburse the funds of origin from general funds  
25 by transferring to the funds of origin, at such times and in  
26 such amounts as directed by the Comptroller when necessary to

1 support appropriated expenditures from the funds, an amount  
2 equal to that transferred from them plus any interest that  
3 would have accrued thereon had the transfer not occurred,  
4 except that any moneys transferred pursuant to subsection (a)  
5 of this Section shall be repaid to the fund of origin within 48  
6 ~~24~~ months after the date on which they were borrowed. When any  
7 of the funds from which moneys have been transferred pursuant  
8 to subsection (a) have insufficient cash from which the State  
9 Comptroller may make expenditures properly supported by  
10 appropriations from the fund, then the State Treasurer and  
11 State Comptroller shall transfer from general funds to the fund  
12 only such amount as is immediately necessary to satisfy  
13 outstanding expenditure obligations on a timely basis.

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

- 24 (1) the date each transfer was made;
- 25 (2) the amount of each transfer;
- 26 (3) in the case of a transfer from general funds to a

1 fund of origin pursuant to subsection (b) of this Section,  
 2 the amount of interest being paid to the fund of origin;  
 3 and

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

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

8 (30 ILCS 105/6z-27)

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

13 Within 30 days after the effective date of this amendatory  
 14 Act of the 101st ~~100th~~ General Assembly, the State Comptroller  
 15 shall order transferred and the State Treasurer shall transfer  
 16 from the following funds moneys in the specified amounts for  
 17 deposit into the Audit Expense Fund:

18	Agricultural Premium Fund .....	<u>152,228</u> <del>18,792</del>
19	<u>Assisted Living and Shared Housing Regulatory Fund.....</u>	<u>2,549</u>
20	<del>Anna Veterans Home Fund .....</del>	<del>8,050</del>
21	<del>Appraisal Administration Fund .....</del>	<del>4,373</del>
22	<del>Attorney General Court Ordered and Voluntary Compliance</del>	
23	<del>Payment Projects Fund .....</del>	<del>14,421</del>
24	<del>Attorney General Whistleblower Reward and</del>	
25	<del>Protection Fund .....</del>	<del>9,220</del>

1	<del>Bank and Trust Company Fund</del> .....	<del>93,160</del>
2	<del>Budget Stabilization Fund</del> .....	<del>131,491</del>
3	Care Provider Fund for Persons with a	
4	Developmental Disability .....	<u>14,212</u> <del>6,003</del>
5	CDLIS/AAMVAnet/NMVTIS Trust Fund .....	<u>5,031</u> <del>2,495</del>
6	<del>Cemetery Oversight Licensing and Disciplinary Fund</del> .....	<del>5,583</del>
7	Chicago State University Education Improvement Fund	<u>4,036</u> <del>4,233</del>
8	Child Support Administrative Fund .....	<u>5,843</u> <del>2,299</del>
9	<u>Clean Air Act Permit Fund</u> .....	<u>980</u>
10	<del>Commitment to Human Services Fund</del> .....	<del>122,475</del>
11	Common School Fund .....	<u>238,911</u> <del>433,663</del>
12	<del>Community Association Manager Licensing and</del>	
13	<del>Disciplinary Fund</del> .....	<del>877</del>
14	Community Mental Health Medicaid Trust Fund .....	<u>23,615</u> <del>9,897</del>
15	<u>Corporate Franchise Tax Refund Fund</u> .....	<u>3,294</u>
16	<del>Credit Union Fund</del> .....	<del>22,441</del>
17	<del>Cycle Rider Safety Training Fund</del> .....	<del>1,084</del>
18	<del>DCFS Children's Services Fund</del> .....	<del>241,473</del>
19	<u>Death Certificate Surcharge Fund</u> .....	<u>4,790</u>
20	<u>Death Penalty Abolition Fund</u> .....	<u>6,142</u>
21	Department of Business Services Special	
22	Operations Fund .....	<u>11,370</u> <del>5,493</del>
23	<del>Department of Corrections Reimbursement</del>	
24	<del>and Education Fund</del> .....	<del>18,389</del>
25	Department of Human Services Community	
26	Services Fund .....	<u>11,733</u> <del>5,399</del>

1	<del>Design Professionals Administration and</del>		
2	<del>Investigation Fund</del> .....	<u>5,378</u>	<del>5,378</del>
3	<del>The Downstate Public Transportation Fund</del> .....	<u>12,268</u>	<del>32,074</del>
4	<del>Downstate Transit Improvement Fund</del> .....	<u>1,251</u>	<del>1,251</del>
5	<del>Dram Shop Fund</del> .....	<u>514</u>	<del>514</del>
6	Driver Services Administration Fund .....	<u>1,272</u>	<del>897</del>
7	<del>Drivers Education Fund</del> .....	<u>1,417</u>	<del>1,417</del>
8	Drug Rebate Fund .....	<u>41,241</u>	<del>21,941</del>
9	Drug Treatment Fund .....	<u>1,530</u>	<del>527</del>
10	<u>Drunk and Drugged Driving Prevention Fund</u> .....	<u>790</u>	<del>790</del>
11	<del>The Education Assistance Fund</del> .....	<u>1,332,369</u>	<del>1,230,281</del>
12	Electronic Health Record Incentive Fund .....	<u>2,575</u>	<del>657</del>
13	<u>Emergency Public Health Fund</u> .....	<u>9,383</u>	<del>9,383</del>
14	<u>EMS Assistance Fund</u> .....	<u>1,925</u>	<del>1,925</del>
15	<del>Energy Efficiency Portfolio Standards Fund</del> .....	<u>126,046</u>	<del>126,046</del>
16	<u>Environmental Protection Permit and Inspection Fund</u> .....	<u>733</u>	<del>733</del>
17	<u>Estate Tax Refund Fund</u> .....	<u>1,877</u>	<del>1,877</del>
18	Facilities Management Revolving Fund .....	<u>19,625</u>	<del>15,360</del>
19	<u>Facility Licensing Fund</u> .....	<u>2,411</u>	<del>2,411</del>
20	Fair and Exposition Fund .....	<u>4,698</u>	<del>911</del>
21	<u>Federal Financing Cost Reimbursement Fund</u> .....	<u>649</u>	<del>649</del>
22	Federal High Speed Rail Trust Fund .....	<u>14,092</u>	<del>59,579</del>
23	<del>Federal Workforce Training Fund</del> .....	<u>152,617</u>	<del>152,617</del>
24	Feed Control Fund .....	<u>8,112</u>	<del>1,584</del>
25	Fertilizer Control Fund .....	<u>6,898</u>	<del>1,369</del>
26	<del>The Fire Prevention Fund</del> .....	<u>3,706</u>	<del>3,183</del>

1	<u>Food and Drug Safety Fund</u> .....	<u>4,068</u>
2	Fund for the Advancement of Education .....	<u>14,680</u> <del>130,528</del>
3	General Professions Dedicated Fund .....	<u>3,102</u> <del>19,678</del>
4	<del>The</del> General Revenue Fund .....	17,653,153
5	Grade Crossing Protection Fund .....	<u>1,483</u> <del>2,379</del>
6	<u>Grant Accountability and Transparency Fund</u> .....	<u>594</u>
7	<u>Hazardous Waste Fund</u> .....	<u>633</u>
8	Health and Human Services Medicaid Trust Fund ....	<u>9,399</u> <del>3,852</del>
9	<u>Health Facility Plan Review Fund</u> .....	<u>3,521</u>
10	Healthcare Provider Relief Fund .....	<u>230,920</u> <del>71,263</del>
11	<u>Healthy Smiles Fund</u> .....	<u>892</u>
12	<u>Home Care Services Agency Licensure Fund</u> .....	<u>3,582</u>
13	<del>Horse Racing Fund</del> .....	<del>215,160</del>
14	<u>Hospital Licensure Fund</u> .....	<u>1,946</u>
15	Hospital Provider Fund .....	<u>115,090</u> <del>44,230</del>
16	<u>ICJIA Violence Prevention Fund</u> .....	<u>2,023</u>
17	Illinois Affordable Housing Trust Fund .....	<u>7,306</u> <del>5,478</del>
18	<del>Illinois Capital Revolving Loan Fund</del> .....	<del>1,067</del>
19	<del>Illinois Charity Bureau Fund</del> .....	<del>2,236</del>
20	<u>Illinois Clean Water Fund</u> .....	<u>1,177</u>
21	<u>Illinois Health Facilities Planning Fund</u> .....	<u>4,047</u>
22	<u>Illinois School Asbestos Abatement Fund</u> .....	<u>1,150</u>
23	<u>Illinois Standardbred Breeders Fund</u> .....	<u>12,452</u>
24	<del>Illinois Gaming Law Enforcement Fund</del> .....	<del>1,395</del>
25	<del>Illinois State Dental Disciplinary Fund</del> .....	<del>5,128</del>
26	Illinois State Fair Fund .....	<u>29,588</u> <del>7,297</del>

1	<del>Illinois State Medical Disciplinary Fund</del> .....	<del>21,473</del>
2	<del>Illinois State Pharmacy Disciplinary Fund</del> .....	<del>8,839</del>
3	<u>Illinois Thoroughbred Breeders Fund</u> .....	<u>19,485</u>
4	<del>Illinois Veterans Assistance Fund</del> .....	<del>3,863</del>
5	Illinois Veterans' Rehabilitation Fund .....	<u>1,187</u> <del>634</del>
6	Illinois Workers' Compensation Commission	
7	Operations Fund .....	<u>206,564</u> <del>4,758</del>
8	IMSA Income Fund .....	<u>7,646</u> <del>6,823</del>
9	Income Tax Refund Fund .....	<u>55,081</u> <del>176,034</del>
10	<del>Insurance Financial Regulation Fund</del> .....	<del>110,878</del>
11	<del>Insurance Premium Tax Refund Fund</del> .....	<del>16,534</del>
12	<del>Insurance Producer Administration Fund</del> .....	<del>107,833</del>
13	<del>Intermodal Facilities Promotion Fund</del> .....	<del>1,011</del>
14	<del>International Tourism Fund</del> .....	<del>6,566</del>
15	<del>LaSalle Veterans Home Fund</del> .....	<del>36,259</del>
16	<del>LEADS Maintenance Fund</del> .....	<del>1,050</del>
17	<u>Lead Poisoning Screening, Prevention, and</u>	
18	<u>Abatement Fund</u> .....	<u>7,730</u>
19	Live and Learn Fund .....	<u>21,306</u> <del>10,805</del>
20	Lobbyist Registration Administration Fund .....	<u>1,088</u> <del>521</del>
21	<del>The</del> Local Government Distributive Fund .....	<u>31,539</u> <del>113,119</del>
22	<del>Local Tourism Fund</del> .....	<del>19,098</del>
23	<u>Long-Term Care Monitor/Receiver Fund</u> .....	<u>54,094</u>
24	Long-Term Care Provider Fund .....	<u>20,649</u> <del>6,761</del>
25	<u>Mandatory Arbitration Fund</u> .....	<u>2,225</u>
26	<del>Manteno Veterans Home Fund</del> .....	<del>68,288</del>



1	Medical Interagency Program Fund .....	<u>1,948</u>	<del>602</del>
2	<u>Medical Special Purposes Trust Fund</u> .....	<u>2,073</u>	
3	Mental Health Fund .....	<u>15,458</u>	<del>3,358</del>
4	<u>Metabolic Screening and Treatment Fund</u> .....	<u>44,251</u>	
5	<del>Money Laundering Asset Recovery Fund</del> .....	<del>1,115</del>	
6	Monitoring Device Driving Permit		
7	Administration Fee Fund .....	<u>1,082</u>	<del>797</del>
8	<del>Motor Carrier Safety Inspection Fund</del> .....	<del>1,289</del>	
9	<del>The</del> Motor Fuel Tax Fund .....	<u>41,504</u>	<del>101,821</del>
10	Motor Vehicle License Plate Fund .....	<u>14,732</u>	<del>5,094</del>
11	<u>Motor Vehicle Theft Prevention and Insurance</u>		
12	<u>Verification Trust Fund</u> .....	<u>645</u>	
13	Nursing Dedicated and Professional Fund .....	<u>3,690</u>	<del>10,673</del>
14	<u>Open Space Lands Acquisition and Development Fund</u> .....	<u>943</u>	
15	<del>Optometric Licensing and Disciplinary Board Fund</del> .....	<del>1,608</del>	
16	Partners for Conservation Fund .....	<u>43,490</u>	<del>8,973</del>
17	<del>The</del> Personal Property Tax		
18	Replacement Fund .....	<u>100,416</u>	<del>119,343</del>
19	Pesticide Control Fund .....	<u>34,045</u>	<del>5,826</del>
20	<u>Plumbing Licensure and Program Fund</u> .....	<u>4,005</u>	
21	Professional Services Fund .....	<u>3,806</u>	<del>1,569</del>
22	<del>Professions Indirect Cost Fund</del> .....	<del>176,535</del>	
23	<del>Public Pension Regulation Fund</del> .....	<del>9,236</del>	
24	<u>Public Health Laboratory Services Revolving Fund</u> .....	<u>7,750</u>	
25	<del>The</del> Public Transportation Fund .....	<u>31,285</u>	<del>91,397</del>
26	<del>Quincy Veterans Home Fund</del> .....	<del>64,594</del>	

1	<del>Real Estate License Administration Fund</del> .....	<del>34,822</del>
2	<u>Renewable Energy Resources Trust Fund</u> .....	<u>10,947</u>
3	Regional Transportation Authority Occupation and	
4	Use Tax Replacement Fund .....	<u>898</u> <del>3,486</del>
5	<del>Registered Certified Public Accountants' Administration</del>	
6	<del>    and Disciplinary Fund</del> .....	<del>3,423</del>
7	Rental Housing Support Program Fund .....	<u>503</u> <del>2,388</del>
8	<del>Residential Finance Regulatory Fund</del> .....	<del>17,742</del>
9	<del>The Road Fund</del> .....	<u>215,480</u> <del>662,332</del>
10	<del>Roadside Memorial Fund</del> .....	<del>1,170</del>
11	<del>Savings Bank Regulatory Fund</del> .....	<del>2,270</del>
12	School Infrastructure Fund .....	<u>15,933</u> <del>14,441</del>
13	Secretary of State DUI Administration Fund .....	<u>1,980</u> <del>1,107</del>
14	Secretary of State Identification Security and Theft	
15	Prevention Fund .....	<u>12,530</u> <del>6,154</del>
16	Secretary of State Special License Plate Fund ....	<u>3,274</u> <del>2,210</del>
17	Secretary of State Special Services Fund .....	<u>18,638</u> <del>10,306</del>
18	Securities Audit and Enforcement Fund .....	<u>7,900</u> <del>3,972</del>
19	<u>Solid Waste Management Fund</u> .....	<u>959</u>
20	Special Education Medicaid Matching Fund .....	<u>7,016</u> <del>2,346</del>
21	State and Local Sales Tax Reform Fund .....	<u>2,022</u> <del>6,592</del>
22	<del>State Asset Forfeiture Fund</del> .....	<del>1,239</del>
23	State Construction Account Fund .....	<u>33,539</u> <del>106,236</del>
24	<del>State Crime Laboratory Fund</del> .....	<del>4,020</del>
25	State Gaming Fund .....	<u>83,992</u> <del>200,367</del>
26	<del>The State Garage Revolving Fund</del> .....	<u>5,770</u> <del>5,521</del>

1	<del>The State Lottery Fund</del> .....	<u>487,256</u>	<del>215,561</del>
2	<del>State Offender DNA Identification System Fund</del> .....		<u>1,270</u>
3	State Pensions Fund .....		500,000
4	<del>State Police DUI Fund</del> .....		<u>1,050</u>
5	<del>State Police Firearm Services Fund</del> .....		<u>4,116</u>
6	<del>State Police Services Fund</del> .....		<u>11,485</u>
7	<del>State Police Vehicle Fund</del> .....		<u>6,004</u>
8	<del>State Police Whistleblower Reward</del>		
9	<del>and Protection Fund</del> .....		<u>3,519</u>
10	<u>State Treasurer's Bank Services Trust Fund</u> .....		<u>625</u>
11	<del>Supplemental Low Income Energy Assistance Fund</del> .....		<u>74,279</u>
12	<u>Supreme Court Special Purposes Fund</u> .....		<u>3,879</u>
13	<u>Tattoo and Body Piercing Establishment</u>		
14	<u>Registration Fund</u> .....		<u>706</u>
15	Tax Compliance and Administration Fund .....	<u>1,490</u>	<del>1,479</del>
16	<del>Technology Management Revolving Fund</del> .....		<u>204,090</u>
17	Tobacco Settlement Recovery Fund .....	<u>34,105</u>	<del>1,855</del>
18	<del>Tourism Promotion Fund</del> .....		<u>40,541</u>
19	<u>Trauma Center Fund</u> .....		<u>10,783</u>
20	<u>Underground Storage Tank Fund</u> .....		<u>2,737</u>
21	University of Illinois Hospital Services Fund ....	<u>4,602</u>	<del>1,924</del>
22	The Vehicle Inspection Fund .....	<u>4,243</u>	<del>1,469</del>
23	<del>Violent Crime Victims Assistance Fund</del> .....		<u>13,911</u>
24	Weights and Measures Fund .....	<u>27,517</u>	<del>5,660</del>
25	<del>The Working Capital Revolving Fund</del> .....		<u>18,184</u>

26 Notwithstanding any provision of the law to the contrary,

1 the General Assembly hereby authorizes the use of such funds  
2 for the purposes set forth in this Section.

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

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

20 In the event that moneys on deposit in any fund are  
21 unavailable, by reason of deficiency or any other reason  
22 preventing their lawful transfer, the State Comptroller shall  
23 order transferred and the State Treasurer shall transfer the  
24 amount deficient or otherwise unavailable from the General  
25 Revenue Fund for deposit into the Audit Expense Fund.

26 On or before December 1, 1992, and each December 1

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

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

22 (Source: P.A. 99-38, eff. 7-14-15; 99-523, eff. 6-30-16;  
23 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

24 (30 ILCS 105/6z-32)

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

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

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

22           (2) To establish and protect a system of ecosystems in  
23 public and private ownership through conservation  
24 easements, incentives to public and private landowners,  
25 natural resource restoration and preservation, water  
26 quality protection and improvement, land use and watershed

1 planning, technical assistance and grants, and land  
2 acquisition provided these mechanisms are all voluntary on  
3 the part of the landowner and do not involve the use of  
4 eminent domain.

5 (3) To develop a systematic and long-term program to  
6 effectively measure and monitor natural resources and  
7 ecological conditions through investments in technology  
8 and involvement of scientific experts.

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

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

19 (b) The State Comptroller and State Treasurer shall  
20 automatically transfer on the last day of each month, beginning  
21 on September 30, 1995 and ending on June 30, 2021, from the  
22 General Revenue Fund to the Partners for Conservation Fund, an  
23 amount equal to 1/10 of the amount set forth below in fiscal  
24 year 1996 and an amount equal to 1/12 of the amount set forth  
25 below in each of the other specified fiscal years:

26 Fiscal Year

Amount

1	1996	\$ 3,500,000
2	1997	\$ 9,000,000
3	1998	\$10,000,000
4	1999	\$11,000,000
5	2000	\$12,500,000
6	2001 through 2004	\$14,000,000
7	2005	\$7,000,000
8	2006	\$11,000,000
9	2007	\$0
10	2008 through 2011	\$14,000,000
11	2012	\$12,200,000
12	2013 through 2017	\$14,000,000
13	2018	\$1,500,000
14	2019 <del>through 2021</del>	\$14,000,000
15	<u>2020</u>	<u>\$7,500,000</u>
16	<u>2021</u>	<u>\$14,000,000</u>

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

26 (d) There shall be deposited into the Partners for



1 Conservation Projects Fund such bond proceeds and other moneys  
2 as may, from time to time, be provided by law.

3 (Source: P.A. 100-23, eff. 7-6-17.)

4 (30 ILCS 105/6z-51)

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

6 (a) The Budget Stabilization Fund, a special fund in the  
7 State Treasury, shall consist of moneys appropriated or  
8 transferred to that Fund, as provided in Section 6z-43 and as  
9 otherwise provided by law. All earnings on Budget Stabilization  
10 Fund investments shall be deposited into that Fund.

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

20 (c) During Fiscal Year 2017 only, amounts may be expended  
21 from the Budget Stabilization Fund only pursuant to specific  
22 authorization by appropriation. Any moneys expended pursuant  
23 to appropriation shall not be subject to repayment.

24 (d) For Fiscal Year 2020, and beyond, any transfers into  
25 the Fund pursuant to the Cannabis Regulation and Tax Act may be

1 transferred to the General Revenue Fund in order for the  
2 Comptroller to address outstanding vouchers and shall not be  
3 subject to repayment back into the Budget Stabilization Fund.

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

5 (30 ILCS 105/6z-70)

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

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

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

17 (c) (Blank).

18 (d) (Blank).

19 (e) (Blank).

20 (f) (Blank).

21 (g) (Blank).

22 (h) (Blank).

23 (i) (Blank).

24 (j) (Blank). ~~Notwithstanding any other provision of State~~  
25 ~~law to the contrary, on or after July 1, 2017, and until June~~

1 ~~30, 2018, in addition to any other transfers that may be~~  
 2 ~~provided for by law, at the direction of and upon notification~~  
 3 ~~of the Secretary of State, the State Comptroller shall direct~~  
 4 ~~and the State Treasurer shall transfer amounts into the~~  
 5 ~~Secretary of State Identification Security and Theft~~  
 6 ~~Prevention Fund from the designated funds not exceeding the~~  
 7 ~~following totals:~~

8	<del>Registered Limited Liability Partnership Fund</del> ....	<del>\$287,000</del>
9	<del>Securities Investors Education Fund</del> .....	<del>\$1,500,000</del>
10	<del>Department of Business Services Special</del>	
11	<del>Operations Fund</del> .....	<del>\$3,000,000</del>
12	<del>Securities Audit and Enforcement Fund</del> .....	<del>\$3,500,000</del>
13	<del>Corporate Franchise Tax Refund Fund</del> .....	<del>\$3,000,000</del>

14 (k) Notwithstanding any other provision of State law to the  
 15 contrary, on or after July 1, 2018, and until June 30, 2019, in  
 16 addition to any other transfers that may be provided for by  
 17 law, at the direction of and upon notification of the Secretary  
 18 of State, the State Comptroller shall direct and the State  
 19 Treasurer shall transfer amounts into the Secretary of State  
 20 Identification Security and Theft Prevention Fund from the  
 21 designated funds not exceeding the following totals:

22	<u>Division of Corporations</u> Registered Limited Liability	
23	Partnership Fund .....	\$287,000
24	Securities Investors Education Fund .....	\$1,500,000
25	Department of Business Services Special	
26	Operations Fund .....	\$3,000,000

1 Securities Audit and Enforcement Fund ..... \$3,500,000

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

10 Division of Corporations Registered Limited  
11 Liability Partnership Fund.....\$287,000  
12 Securities Investors Education Fund.....\$1,500,000  
13 Department of Business Services  
14 Special Operations Fund.....\$3,000,000  
15 Securities Audit and Enforcement Fund.....\$3,500,000

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

17 (30 ILCS 105/6z-100)

18 (Section scheduled to be repealed on July 1, 2019)

19 Sec. 6z-100. Capital Development Board Revolving Fund;  
20 payments into and use. All monies received by the Capital  
21 Development Board for publications or copies issued by the  
22 Board, and all monies received for contract administration  
23 fees, charges, or reimbursements owing to the Board shall be  
24 deposited into a special fund known as the Capital Development  
25 Board Revolving Fund, which is hereby created in the State

1 treasury. The monies in this Fund shall be used by the Capital  
2 Development Board, as appropriated, for expenditures for  
3 personal services, retirement, social security, contractual  
4 services, legal services, travel, commodities, printing,  
5 equipment, electronic data processing, or telecommunications.  
6 Unexpended moneys in the Fund shall not be transferred or  
7 allocated by the Comptroller or Treasurer to any other fund,  
8 nor shall the Governor authorize the transfer or allocation of  
9 those moneys to any other fund. This Section is repealed July  
10 1, 2020 ~~2019~~.

11 (Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17;  
12 100-587, eff. 6-4-18.)

13 (30 ILCS 105/6z-107 new)

14 Sec. 6z-107. Governor's Administrative Fund. The  
15 Governor's Administrative Fund is established as a special fund  
16 in the State Treasury. The Fund may accept moneys from any  
17 public source in the form of grants, deposits, and transfers,  
18 and shall be used for purposes designated by the source of the  
19 moneys and, if no specific purposes are designated, then for  
20 the general administrative and operational costs of the  
21 Governor's Office.

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

23 Sec. 8.3. Money in the Road Fund shall, if and when the  
24 State of Illinois incurs any bonded indebtedness for the

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

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

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

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

1 ~~purposes of a grant not to exceed \$3,825,000 to the~~  
2 ~~Regional Transportation Authority on behalf of PACE for the~~  
3 ~~purpose of ADA/Para-transit expenses; or, during fiscal~~  
4 ~~year 2016 only, for the purposes of a grant not to exceed~~  
5 ~~\$3,825,000 to the Regional Transportation Authority on~~  
6 ~~behalf of PACE for the purpose of ADA/Para transit~~  
7 ~~expenses; or, during fiscal year 2017 only, for the~~  
8 ~~purposes of a grant not to exceed \$3,825,000 to the~~  
9 ~~Regional Transportation Authority on behalf of PACE for the~~  
10 ~~purpose of ADA/Para-transit expenses; or, during fiscal~~  
11 ~~year 2018 only, for the purposes of a grant not to exceed~~  
12 ~~\$3,825,000 to the Regional Transportation Authority on~~  
13 ~~behalf of PACE for the purpose of ADA/Para-transit~~  
14 ~~expenses; or, during fiscal year 2019 only, for the~~  
15 ~~purposes of a grant not to exceed \$3,825,000 to the~~  
16 ~~Regional Transportation Authority on behalf of PACE for the~~  
17 ~~purpose of ADA/Para transit expenses; or, during fiscal~~  
18 ~~year 2020 only, for the purposes of a grant not to exceed~~  
19 ~~\$8,394,800 to the Regional Transportation Authority on~~  
20 ~~behalf of PACE for the purpose of ADA/Para-transit~~  
21 ~~expenses; or for any of those purposes or any other purpose~~  
22 that may be provided by law.

23 Appropriations for any of those purposes are payable from  
24 the Road Fund. Appropriations may also be made from the Road  
25 Fund for the administrative expenses of any State agency that  
26 are related to motor vehicles or arise from the use of motor



1 vehicles.

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

8 1. Department of Public Health;

9 2. Department of Transportation, only with respect to  
10 subsidies for one-half fare Student Transportation and  
11 Reduced Fare for Elderly, ~~except during fiscal year 2012~~  
12 ~~only when no more than \$40,000,000 may be expended and~~  
13 ~~except during fiscal year 2013 only when no more than~~  
14 ~~\$17,570,300 may be expended and except during fiscal year~~  
15 ~~2014 only when no more than \$17,570,000 may be expended and~~  
16 ~~except during fiscal year 2015 only when no more than~~  
17 ~~\$17,570,000 may be expended and except during fiscal year~~  
18 ~~2016 only when no more than \$17,570,000 may be expended and~~  
19 ~~except during fiscal year 2017 only when no more than~~  
20 ~~\$17,570,000 may be expended and except during fiscal year~~  
21 ~~2018 only when no more than \$17,570,000 may be expended and~~  
22 except during fiscal year 2019 only when no more than  
23 \$17,570,000 may be expended and except fiscal year 2020  
24 only when no 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 2012~~  
13 ~~only when no more than \$40,000,000 may be expended and~~  
14 ~~except during fiscal year 2013 only when no more than~~  
15 ~~\$26,000,000 may be expended and except during fiscal year~~  
16 ~~2014 only when no more than \$38,000,000 may be expended and~~  
17 ~~except during fiscal year 2015 only when no more than~~  
18 ~~\$42,000,000 may be expended and except during fiscal year~~  
19 ~~2016 only when no more than \$38,300,000 may be expended and~~  
20 ~~except during fiscal year 2017 only when no more than~~  
21 ~~\$50,000,000 may be expended and except during fiscal year~~  
22 ~~2018 only when no more than \$52,000,000 may be expended and~~  
23 except during fiscal year 2019 only when no more than  
24 \$52,000,000 may be expended and except fiscal year 2020  
25 only when no more than \$50,000,000 may be expended, and  
26 Rail Freight Services.

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

12           Beginning with fiscal year 1984 and thereafter, no Road  
13 Fund monies shall be appropriated to the following Departments  
14 or agencies of State government for administration, grants, or  
15 operations; but this limitation is not a restriction upon  
16 appropriating for those purposes any Road Fund monies that are  
17 eligible for federal reimbursement:

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

20           2. State Officers.

21           Beginning with fiscal year 1984 and thereafter, no Road  
22 Fund monies shall be appropriated to any Department or agency  
23 of State government for administration, grants, or operations  
24 except as provided hereafter; but this limitation is not a  
25 restriction upon appropriating for those purposes any Road Fund  
26 monies that are eligible for federal reimbursement. It shall

1 not be lawful to circumvent the above appropriation limitations  
2 by governmental reorganization or other methods.  
3 Appropriations shall be made from the Road Fund only in  
4 accordance with the provisions of this Section.

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

14 first -- to pay the cost of administration of Chapters  
15 2 through 10 of the Illinois Vehicle Code; and

16 secondly -- no Road Fund monies derived from fees,  
17 excises, or license taxes relating to registration,  
18 operation and use of vehicles on public highways or to  
19 fuels used for the propulsion of those vehicles, shall be  
20 appropriated or expended other than for costs of  
21 administering the laws imposing those fees, excises, and  
22 license taxes, statutory refunds and adjustments allowed  
23 thereunder, administrative costs of the Department of  
24 Transportation, including, but not limited to, the  
25 operating expenses of the Department relating to the  
26 administration of public transportation programs, payment

1 of debts and liabilities incurred in construction and  
2 reconstruction of public highways and bridges, acquisition  
3 of rights-of-way for and the cost of construction,  
4 reconstruction, maintenance, repair, and operation of  
5 public highways and bridges under the direction and  
6 supervision of the State, political subdivision, or  
7 municipality collecting those monies, ~~or during fiscal~~  
8 ~~year 2012 only for the purposes of a grant not to exceed~~  
9 ~~\$8,500,000 to the Regional Transportation Authority on~~  
10 ~~behalf of PACE for the purpose of ADA/Para transit~~  
11 ~~expenses, or during fiscal year 2013 only for the purposes~~  
12 ~~of a grant not to exceed \$3,825,000 to the Regional~~  
13 ~~Transportation Authority on behalf of PACE for the purpose~~  
14 ~~of ADA/Para transit expenses, or during fiscal year 2014~~  
15 ~~only for the purposes of a grant not to exceed \$3,825,000~~  
16 ~~to the Regional Transportation Authority on behalf of PACE~~  
17 ~~for the purpose of ADA/Para transit expenses, or during~~  
18 ~~fiscal year 2015 only for the purposes of a grant not to~~  
19 ~~exceed \$3,825,000 to the Regional Transportation Authority~~  
20 ~~on behalf of PACE for the purpose of ADA/Para transit~~  
21 ~~expenses, or during fiscal year 2016 only for the purposes~~  
22 ~~of a grant not to exceed \$3,825,000 to the Regional~~  
23 ~~Transportation Authority on behalf of PACE for the purpose~~  
24 ~~of ADA/Para transit expenses, or during fiscal year 2017~~  
25 ~~only for the purposes of a grant not to exceed \$3,825,000~~  
26 ~~to the Regional Transportation Authority on behalf of PACE~~

1 ~~for the purpose of ADA/Para transit expenses, or during~~  
2 ~~fiscal year 2018 only for the purposes of a grant not to~~  
3 ~~exceed \$3,825,000 to the Regional Transportation Authority~~  
4 ~~on behalf of PACE for the purpose of ADA/Para transit~~  
5 ~~expenses,~~ or during fiscal year 2019 only for the purposes  
6 of a grant not to exceed \$3,825,000 to the Regional  
7 Transportation Authority on behalf of PACE for the purpose  
8 of ADA/Para-transit expenses, or during fiscal year 2020  
9 only for the purposes of a grant not to exceed \$8,394,800  
10 to the Regional Transportation Authority on behalf of PACE  
11 for the purpose of ADA/Para-transit expenses, and the costs  
12 for patrolling and policing the public highways (by State,  
13 political subdivision, or municipality collecting that  
14 money) for enforcement of traffic laws. The separation of  
15 grades of such highways with railroads and costs associated  
16 with protection of at-grade highway and railroad crossing  
17 shall also be permissible.

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

21 Except as provided in this paragraph, beginning with fiscal  
22 year 1991 and thereafter, no Road Fund monies shall be  
23 appropriated to the Department of State Police for the purposes  
24 of this Section in excess of its total fiscal year 1990 Road  
25 Fund appropriations for those purposes unless otherwise  
26 provided in Section 5g of this Act. For fiscal years 2003,

1 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be  
2 appropriated to the Department of State Police for the purposes  
3 of this Section in excess of \$97,310,000. For fiscal year 2008  
4 only, no Road Fund monies shall be appropriated to the  
5 Department of State Police for the purposes of this Section in  
6 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund  
7 monies shall be appropriated to the Department of State Police  
8 for the purposes of this Section in excess of \$114,700,000.  
9 Beginning in fiscal year 2010, no road fund moneys shall be  
10 appropriated to the Department of State Police. It shall not be  
11 lawful to circumvent this limitation on appropriations by  
12 governmental reorganization or other methods unless otherwise  
13 provided in Section 5g of this Act.

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

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

1 other methods.

2 Beginning with fiscal year 2000, total Road Fund  
3 appropriations to the Secretary of State for the purposes of  
4 this Section shall not exceed the amounts specified for the  
5 following fiscal years:

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

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

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

23 It shall not be lawful to circumvent this limitation on  
24 appropriations by governmental reorganization or other  
25 methods.

26 No new program may be initiated in fiscal year 1991 and



1 thereafter that is not consistent with the limitations imposed  
2 by this Section for fiscal year 1984 and thereafter, insofar as  
3 appropriation of Road Fund monies is concerned.

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

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

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

22 (Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17;  
23 100-587, eff. 6-4-18; 100-863, eff.8-14-18.)

24 (30 ILCS 105/8g)

25 Sec. 8g. Fund transfers.

1           (a) (Blank). ~~In addition to any other transfers that may be~~  
2 ~~provided for by law, as soon as may be practical after June 9,~~  
3 ~~1999 (the effective date of Public Act 91-25), the State~~  
4 ~~Comptroller shall direct and the State Treasurer shall transfer~~  
5 ~~the sum of \$10,000,000 from the General Revenue Fund to the~~  
6 ~~Motor Vehicle License Plate Fund created by Public Act 91-37.~~

7           (b) (Blank). ~~In addition to any other transfers that may be~~  
8 ~~provided for by law, as soon as may be practical after June 9,~~  
9 ~~1999 (the effective date of Public Act 91-25), the State~~  
10 ~~Comptroller shall direct and the State Treasurer shall transfer~~  
11 ~~the sum of \$25,000,000 from the General Revenue Fund to the~~  
12 ~~Fund for Illinois' Future created by Public Act 91-38.~~

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

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

25           Beginning January 1, 2000, on the first day of each month,  
26 or as soon as may be practical thereafter, the State

1 Comptroller shall direct and the State Treasurer shall transfer  
2 from the General Revenue Fund to each of the special funds from  
3 which payments are to be made under subsection (d) of Section  
4 28.1 of the Illinois Horse Racing Act of 1975 an amount equal  
5 to 1/12 of the annual amount required for those payments from  
6 that special fund, which annual amount shall not exceed the  
7 annual amount for those payments from that special fund for the  
8 calendar year 1998. The special funds to which transfers shall  
9 be made under this subsection (d) include, but are not  
10 necessarily limited to, the Agricultural Premium Fund; the  
11 Metropolitan Exposition, Auditorium and Office Building Fund;  
12 the Fair and Exposition Fund; the Illinois Standardbred  
13 Breeders Fund; the Illinois Thoroughbred Breeders Fund; and the  
14 Illinois Veterans' Rehabilitation Fund. Except for transfers  
15 attributable to prior fiscal years, during State fiscal year  
16 ~~2018~~ 2020 only, no transfers shall be made from the General  
17 Revenue Fund to the Agricultural Premium Fund, the Fair and  
18 Exposition Fund, the Illinois Standardbred Breeders Fund, or  
19 the Illinois Thoroughbred Breeders Fund.

20 (e) (Blank). ~~In addition to any other transfers that may be~~  
21 ~~provided for by law, as soon as may be practical after May 17,~~  
22 ~~2000 (the effective date of Public Act 91-704), but in no event~~  
23 ~~later than June 30, 2000, the State Comptroller shall direct~~  
24 ~~and the State Treasurer shall transfer the sum of \$15,000,000~~  
25 ~~from the General Revenue Fund to the Fund for Illinois' Future.~~

26 (f) (Blank). ~~In addition to any other transfers that may be~~

1 ~~provided for by law, as soon as may be practical after May 17,~~  
2 ~~2000 (the effective date of Public Act 91-704), but in no event~~  
3 ~~later than June 30, 2000, the State Comptroller shall direct~~  
4 ~~and the State Treasurer shall transfer the sum of \$70,000,000~~  
5 ~~from the General Revenue Fund to the Long Term Care Provider~~  
6 ~~Fund.~~

7 (f-1) (Blank). ~~In fiscal year 2002, in addition to any~~  
8 ~~other transfers that may be provided for by law, at the~~  
9 ~~direction of and upon notification from the Governor, the State~~  
10 ~~Comptroller shall direct and the State Treasurer shall transfer~~  
11 ~~amounts not exceeding a total of \$160,000,000 from the General~~  
12 ~~Revenue Fund to the Long Term Care Provider Fund.~~

13 (g) (Blank). ~~In addition to any other transfers that may be~~  
14 ~~provided for by law, on July 1, 2001, or as soon thereafter as~~  
15 ~~may be practical, the State Comptroller shall direct and the~~  
16 ~~State Treasurer shall transfer the sum of \$1,200,000 from the~~  
17 ~~General Revenue Fund to the Violence Prevention Fund.~~

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

23 (i) (Blank). ~~On or after July 1, 2001 and until May 1,~~  
24 ~~2002, in addition to any other transfers that may be provided~~  
25 ~~for by law, at the direction of and upon notification from the~~  
26 ~~Governor, the State Comptroller shall direct and the State~~

1 ~~Treasurer shall transfer amounts not exceeding a total of~~  
 2 ~~\$80,000,000 from the General Revenue Fund to the Tobacco~~  
 3 ~~Settlement Recovery Fund. Any amounts so transferred shall be~~  
 4 ~~re-transferred by the State Comptroller and the State Treasurer~~  
 5 ~~from the Tobacco Settlement Recovery Fund to the General~~  
 6 ~~Revenue Fund at the direction of and upon notification from the~~  
 7 ~~Governor, but in any event on or before June 30, 2002.~~

8 (i-1) ~~(Blank). On or after July 1, 2002 and until May 1,~~  
 9 ~~2003, in addition to any other transfers that may be provided~~  
 10 ~~for by law, at the direction of and upon notification from the~~  
 11 ~~Governor, the State Comptroller shall direct and the State~~  
 12 ~~Treasurer shall transfer amounts not exceeding a total of~~  
 13 ~~\$80,000,000 from the General Revenue Fund to the Tobacco~~  
 14 ~~Settlement Recovery Fund. Any amounts so transferred shall be~~  
 15 ~~re-transferred by the State Comptroller and the State Treasurer~~  
 16 ~~from the Tobacco Settlement Recovery Fund to the General~~  
 17 ~~Revenue Fund at the direction of and upon notification from the~~  
 18 ~~Governor, but in any event on or before June 30, 2003.~~

19 (j) ~~(Blank). On or after July 1, 2001 and no later than~~  
 20 ~~June 30, 2002, in addition to any other transfers that may be~~  
 21 ~~provided for by law, at the direction of and upon notification~~  
 22 ~~from the Governor, the State Comptroller shall direct and the~~  
 23 ~~State Treasurer shall transfer amounts not to exceed the~~  
 24 ~~following sums into the Statistical Services Revolving Fund:~~

25	<del>From the General Revenue Fund .....</del>	<del>\$8,450,000</del>
26	<del>From the Public Utility Fund .....</del>	<del>1,700,000</del>

1	<del>From the Transportation Regulatory Fund .....</del>	<del>2,650,000</del>
2	<del>From the Title III Social Security and</del>	
3	<del>Employment Fund .....</del>	<del>3,700,000</del>
4	<del>From the Professions Indirect Cost Fund .....</del>	<del>4,050,000</del>
5	<del>From the Underground Storage Tank Fund .....</del>	<del>550,000</del>
6	<del>From the Agricultural Premium Fund .....</del>	<del>750,000</del>
7	<del>From the State Pensions Fund .....</del>	<del>200,000</del>
8	<del>From the Road Fund .....</del>	<del>2,000,000</del>
9	<del>From the Illinois Health Facilities</del>	
10	<del>Planning Fund .....</del>	<del>1,000,000</del>
11	<del>From the Savings and Residential Finance</del>	
12	<del>Regulatory Fund .....</del>	<del>130,800</del>
13	<del>From the Appraisal Administration Fund .....</del>	<del>28,600</del>
14	<del>From the Pawnbroker Regulation Fund .....</del>	<del>3,600</del>
15	<del>From the Auction Regulation</del>	
16	<del>Administration Fund .....</del>	<del>35,800</del>
17	<del>From the Bank and Trust Company Fund.....</del>	<del>634,800</del>
18	<del>From the Real Estate License</del>	
19	<del>Administration Fund .....</del>	<del>313,600</del>

20 (k) (Blank). ~~In addition to any other transfers that may be~~  
 21 ~~provided for by law, as soon as may be practical after December~~  
 22 ~~20, 2001 (the effective date of Public Act 92-505), the State~~  
 23 ~~Comptroller shall direct and the State Treasurer shall transfer~~  
 24 ~~the sum of \$2,000,000 from the General Revenue Fund to the~~  
 25 ~~Teachers Health Insurance Security Fund.~~

26 (k-1) (Blank). ~~In addition to any other transfers that may~~

1 ~~be provided for by law, on July 1, 2002, or as soon as may be~~  
 2 ~~practical thereafter, the State Comptroller shall direct and~~  
 3 ~~the State Treasurer shall transfer the sum of \$2,000,000 from~~  
 4 ~~the General Revenue Fund to the Teachers Health Insurance~~  
 5 ~~Security Fund.~~

6 (k-2) (Blank). ~~In addition to any other transfers that may~~  
 7 ~~be provided for by law, on July 1, 2003, or as soon as may be~~  
 8 ~~practical thereafter, the State Comptroller shall direct and~~  
 9 ~~the State Treasurer shall transfer the sum of \$2,000,000 from~~  
 10 ~~the General Revenue Fund to the Teachers Health Insurance~~  
 11 ~~Security Fund.~~

12 (k-3) (Blank). ~~On or after July 1, 2002 and no later than~~  
 13 ~~June 30, 2003, in addition to any other transfers that may be~~  
 14 ~~provided for by law, at the direction of and upon notification~~  
 15 ~~from the Governor, the State Comptroller shall direct and the~~  
 16 ~~State Treasurer shall transfer amounts not to exceed the~~  
 17 ~~following sums into the Statistical Services Revolving Fund:~~

18	<del>Appraisal Administration Fund .....</del>	<del>\$150,000</del>
19	<del>General Revenue Fund .....</del>	<del>10,440,000</del>
20	<del>Savings and Residential Finance</del>	
21	<del>Regulatory Fund .....</del>	<del>200,000</del>
22	<del>State Pensions Fund .....</del>	<del>100,000</del>
23	<del>Bank and Trust Company Fund .....</del>	<del>100,000</del>
24	<del>Professions Indirect Cost Fund .....</del>	<del>3,400,000</del>
25	<del>Public Utility Fund .....</del>	<del>2,081,200</del>
26	<del>Real Estate License Administration Fund .....</del>	<del>150,000</del>

1	<del>Title III Social Security and</del>	
2	<del>Employment Fund .....</del>	<del>1,000,000</del>
3	<del>Transportation Regulatory Fund .....</del>	<del>3,052,100</del>
4	<del>Underground Storage Tank Fund .....</del>	<del>50,000</del>

5 (l) (Blank). ~~In addition to any other transfers that may be~~  
6 ~~provided for by law, on July 1, 2002, or as soon as may be~~  
7 ~~practical thereafter, the State Comptroller shall direct and~~  
8 ~~the State Treasurer shall transfer the sum of \$3,000,000 from~~  
9 ~~the General Revenue Fund to the Presidential Library and Museum~~  
10 ~~Operating Fund.~~

11 (m) (Blank). ~~In addition to any other transfers that may be~~  
12 ~~provided for by law, on July 1, 2002 and on January 8, 2004~~  
13 ~~(the effective date of Public Act 93-648), or as soon~~  
14 ~~thereafter as may be practical, the State Comptroller shall~~  
15 ~~direct and the State Treasurer shall transfer the sum of~~  
16 ~~\$1,200,000 from the General Revenue Fund to the Violence~~  
17 ~~Prevention Fund.~~

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

23 (o) (Blank). ~~On or after July 1, 2003, and no later than~~  
24 ~~June 30, 2004, in addition to any other transfers that may be~~  
25 ~~provided for by law, at the direction of and upon notification~~  
26 ~~from the Governor, the State Comptroller shall direct and the~~



1 ~~State Treasurer shall transfer amounts not to exceed the~~  
2 ~~following sums into the Vehicle Inspection Fund:~~

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

4 (p) (Blank). ~~On or after July 1, 2003 and until May 1,~~  
5 ~~2004, in addition to any other transfers that may be provided~~  
6 ~~for by law, at the direction of and upon notification from the~~  
7 ~~Governor, the State Comptroller shall direct and the State~~  
8 ~~Treasurer shall transfer amounts not exceeding a total of~~  
9 ~~\$80,000,000 from the General Revenue Fund to the Tobacco~~  
10 ~~Settlement Recovery Fund. Any amounts so transferred shall be~~  
11 ~~re-transferred from the Tobacco Settlement Recovery Fund to the~~  
12 ~~General Revenue Fund at the direction of and upon notification~~  
13 ~~from the Governor, but in any event on or before June 30, 2004.~~

14 (q) (Blank). ~~In addition to any other transfers that may be~~  
15 ~~provided for by law, on July 1, 2003, or as soon as may be~~  
16 ~~practical thereafter, the State Comptroller shall direct and~~  
17 ~~the State Treasurer shall transfer the sum of \$5,000,000 from~~  
18 ~~the General Revenue Fund to the Illinois Military Family Relief~~  
19 ~~Fund.~~

20 (r) (Blank). ~~In addition to any other transfers that may be~~  
21 ~~provided for by law, on July 1, 2003, or as soon as may be~~  
22 ~~practical thereafter, the State Comptroller shall direct and~~  
23 ~~the State Treasurer shall transfer the sum of \$1,922,000 from~~  
24 ~~the General Revenue Fund to the Presidential Library and Museum~~  
25 ~~Operating Fund.~~

26 (s) (Blank). ~~In addition to any other transfers that may be~~

1 ~~provided for by law, on or after July 1, 2003, the State~~  
2 ~~Comptroller shall direct and the State Treasurer shall transfer~~  
3 ~~the sum of \$4,800,000 from the Statewide Economic Development~~  
4 ~~Fund to the General Revenue Fund.~~

5 (t) (Blank). ~~In addition to any other transfers that may be~~  
6 ~~provided for by law, on or after July 1, 2003, the State~~  
7 ~~Comptroller shall direct and the State Treasurer shall transfer~~  
8 ~~the sum of \$50,000,000 from the General Revenue Fund to the~~  
9 ~~Budget Stabilization Fund.~~

10 (u) (Blank). ~~On or after July 1, 2004 and until May 1,~~  
11 ~~2005, in addition to any other transfers that may be provided~~  
12 ~~for by law, at the direction of and upon notification from the~~  
13 ~~Governor, the State Comptroller shall direct and the State~~  
14 ~~Treasurer shall transfer amounts not exceeding a total of~~  
15 ~~\$80,000,000 from the General Revenue Fund to the Tobacco~~  
16 ~~Settlement Recovery Fund. Any amounts so transferred shall be~~  
17 ~~retransferred by the State Comptroller and the State Treasurer~~  
18 ~~from the Tobacco Settlement Recovery Fund to the General~~  
19 ~~Revenue Fund at the direction of and upon notification from the~~  
20 ~~Governor, but in any event on or before June 30, 2005.~~

21 (v) (Blank). ~~In addition to any other transfers that may be~~  
22 ~~provided for by law, on July 1, 2004, or as soon thereafter as~~  
23 ~~may be practical, the State Comptroller shall direct and the~~  
24 ~~State Treasurer shall transfer the sum of \$1,200,000 from the~~  
25 ~~General Revenue Fund to the Violence Prevention Fund.~~

26 (w) (Blank). ~~In addition to any other transfers that may be~~

1 ~~provided for by law, on July 1, 2004, or as soon thereafter as~~  
2 ~~may be practical, the State Comptroller shall direct and the~~  
3 ~~State Treasurer shall transfer the sum of \$6,445,000 from the~~  
4 ~~General Revenue Fund to the Presidential Library and Museum~~  
5 ~~Operating Fund.~~

6 (x) (Blank). ~~In addition to any other transfers that may be~~  
7 ~~provided for by law, on January 15, 2005, or as soon thereafter~~  
8 ~~as may be practical, the State Comptroller shall direct and the~~  
9 ~~State Treasurer shall transfer to the General Revenue Fund the~~  
10 ~~following sums:~~

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

12 ~~From the State Police Wireless Service Emergency Fund,~~  
13 ~~\$200,000;~~

14 ~~From the State Offender DNA Identification System~~  
15 ~~Fund, \$800,000; and~~

16 ~~From the State Police Whistleblower Reward and~~  
17 ~~Protection Fund, \$500,000.~~

18 (y) (Blank). ~~Notwithstanding any other provision of law to~~  
19 ~~the contrary, in addition to any other transfers that may be~~  
20 ~~provided for by law on June 30, 2005, or as soon as may be~~  
21 ~~practical thereafter, the State Comptroller shall direct and~~  
22 ~~the State Treasurer shall transfer the remaining balance from~~  
23 ~~the designated funds into the General Revenue Fund and any~~  
24 ~~future deposits that would otherwise be made into these funds~~  
25 ~~must instead be made into the General Revenue Fund:~~

26 ~~(1) the Keep Illinois Beautiful Fund;~~

1           ~~(2) the Metropolitan Fair and Exposition Authority~~  
2           ~~Reconstruction Fund;~~

3           ~~(3) the New Technology Recovery Fund;~~

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

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

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

7           ~~(7) the State Postsecondary Review Program Fund;~~

8           ~~(8) the Tourism Attraction Development Matching Grant~~  
9           ~~Fund;~~

10           ~~(9) the Patent and Copyright Fund;~~

11           ~~(10) the Credit Enhancement Development Fund;~~

12           ~~(11) the Community Mental Health and Developmental~~  
13           ~~Disabilities Services Provider Participation Fee Trust~~  
14           ~~Fund;~~

15           ~~(12) the Nursing Home Grant Assistance Fund;~~

16           ~~(13) the By product Material Safety Fund;~~

17           ~~(14) the Illinois Student Assistance Commission Higher~~  
18           ~~EdNet Fund;~~

19           ~~(15) the DORS State Project Fund;~~

20           ~~(16) the School Technology Revolving Fund;~~

21           ~~(17) the Energy Assistance Contribution Fund;~~

22           ~~(18) the Illinois Building Commission Revolving Fund;~~

23           ~~(19) the Illinois Aquaculture Development Fund;~~

24           ~~(20) the Homelessness Prevention Fund;~~

25           ~~(21) the DCFS Refugee Assistance Fund;~~

26           ~~(22) the Illinois Century Network Special Purposes~~

1 ~~Fund; and~~

2 ~~(23) the Build Illinois Purposes Fund.~~

3 (z) (Blank). ~~In addition to any other transfers that may be~~  
4 ~~provided for by law, on July 1, 2005, or as soon as may be~~  
5 ~~practical thereafter, the State Comptroller shall direct and~~  
6 ~~the State Treasurer shall transfer the sum of \$1,200,000 from~~  
7 ~~the General Revenue Fund to the Violence Prevention Fund.~~

8 (aa) (Blank). ~~In addition to any other transfers that may~~  
9 ~~be provided for by law, on July 1, 2005, or as soon as may be~~  
10 ~~practical thereafter, the State Comptroller shall direct and~~  
11 ~~the State Treasurer shall transfer the sum of \$9,000,000 from~~  
12 ~~the General Revenue Fund to the Presidential Library and Museum~~  
13 ~~Operating Fund.~~

14 (bb) (Blank). ~~In addition to any other transfers that may~~  
15 ~~be provided for by law, on July 1, 2005, or as soon as may be~~  
16 ~~practical thereafter, the State Comptroller shall direct and~~  
17 ~~the State Treasurer shall transfer the sum of \$6,803,600 from~~  
18 ~~the General Revenue Fund to the Securities Audit and~~  
19 ~~Enforcement Fund.~~

20 (cc) (Blank). ~~In addition to any other transfers that may~~  
21 ~~be provided for by law, on or after July 1, 2005 and until May~~  
22 ~~1, 2006, at the direction of and upon notification from the~~  
23 ~~Governor, the State Comptroller shall direct and the State~~  
24 ~~Treasurer shall transfer amounts not exceeding a total of~~  
25 ~~\$80,000,000 from the General Revenue Fund to the Tobacco~~  
26 ~~Settlement Recovery Fund. Any amounts so transferred shall be~~

1 ~~re transferred by the State Comptroller and the State Treasurer~~  
2 ~~from the Tobacco Settlement Recovery Fund to the General~~  
3 ~~Revenue Fund at the direction of and upon notification from the~~  
4 ~~Governor, but in any event on or before June 30, 2006.~~

5 (dd) (Blank). ~~In addition to any other transfers that may~~  
6 ~~be provided for by law, on April 1, 2005, or as soon thereafter~~  
7 ~~as may be practical, at the direction of the Director of Public~~  
8 ~~Aid (now Director of Healthcare and Family Services), the State~~  
9 ~~Comptroller shall direct and the State Treasurer shall transfer~~  
10 ~~from the Public Aid Recoveries Trust Fund amounts not to exceed~~  
11 ~~\$14,000,000 to the Community Mental Health Medicaid Trust Fund.~~

12 (ee) (Blank). ~~Notwithstanding any other provision of law,~~  
13 ~~on July 1, 2006, or as soon thereafter as practical, the State~~  
14 ~~Comptroller shall direct and the State Treasurer shall transfer~~  
15 ~~the remaining balance from the Illinois Civic Center Bond Fund~~  
16 ~~to the Illinois Civic Center Bond Retirement and Interest Fund.~~

17 (ff) (Blank). ~~In addition to any other transfers that may~~  
18 ~~be provided for by law, on and after July 1, 2006 and until~~  
19 ~~June 30, 2007, at the direction of and upon notification from~~  
20 ~~the Director of the Governor's Office of Management and Budget,~~  
21 ~~the State Comptroller shall direct and the State Treasurer~~  
22 ~~shall transfer amounts not exceeding a total of \$1,900,000 from~~  
23 ~~the General Revenue Fund to the Illinois Capital Revolving Loan~~  
24 ~~Fund.~~

25 (gg) (Blank). ~~In addition to any other transfers that may~~  
26 ~~be provided for by law, on and after July 1, 2006 and until May~~

1 ~~1, 2007, at the direction of and upon notification from the~~  
 2 ~~Governor, the State Comptroller shall direct and the State~~  
 3 ~~Treasurer shall transfer amounts not exceeding a total of~~  
 4 ~~\$80,000,000 from the General Revenue Fund to the Tobacco~~  
 5 ~~Settlement Recovery Fund. Any amounts so transferred shall be~~  
 6 ~~retransferred by the State Comptroller and the State Treasurer~~  
 7 ~~from the Tobacco Settlement Recovery Fund to the General~~  
 8 ~~Revenue Fund at the direction of and upon notification from the~~  
 9 ~~Governor, but in any event on or before June 30, 2007.~~

10 (hh) (Blank). ~~In addition to any other transfers that may~~  
 11 ~~be provided for by law, on and after July 1, 2006 and until~~  
 12 ~~June 30, 2007, at the direction of and upon notification from~~  
 13 ~~the Governor, the State Comptroller shall direct and the State~~  
 14 ~~Treasurer shall transfer amounts from the Illinois Affordable~~  
 15 ~~Housing Trust Fund to the designated funds not exceeding the~~  
 16 ~~following amounts:~~

- 17 ~~DCFS Children's Services Fund ..... \$2,200,000~~
- 18 ~~Department of Corrections Reimbursement~~
- 19 ~~and Education Fund ..... \$1,500,000~~
- 20 ~~Supplemental Low Income Energy~~
- 21 ~~Assistance Fund..... \$75,000~~

22 (ii) (Blank). ~~In addition to any other transfers that may~~  
 23 ~~be provided for by law, on or before August 31, 2006, the~~  
 24 ~~Governor and the State Comptroller may agree to transfer the~~  
 25 ~~surplus cash balance from the General Revenue Fund to the~~  
 26 ~~Budget Stabilization Fund and the Pension Stabilization Fund in~~

1 ~~equal proportions. The determination of the amount of the~~  
2 ~~surplus cash balance shall be made by the Governor, with the~~  
3 ~~concurrence of the State Comptroller, after taking into account~~  
4 ~~the June 30, 2006 balances in the general funds and the actual~~  
5 ~~or estimated spending from the general funds during the lapse~~  
6 ~~period. Notwithstanding the foregoing, the maximum amount that~~  
7 ~~may be transferred under this subsection (ii) is \$50,000,000.~~

8 (jj) (Blank). ~~In addition to any other transfers that may~~  
9 ~~be provided for by law, on July 1, 2006, or as soon thereafter~~  
10 ~~as practical, the State Comptroller shall direct and the State~~  
11 ~~Treasurer shall transfer the sum of \$8,250,000 from the General~~  
12 ~~Revenue Fund to the Presidential Library and Museum Operating~~  
13 ~~Fund.~~

14 (kk) (Blank). ~~In addition to any other transfers that may~~  
15 ~~be provided for by law, on July 1, 2006, or as soon thereafter~~  
16 ~~as practical, the State Comptroller shall direct and the State~~  
17 ~~Treasurer shall transfer the sum of \$1,400,000 from the General~~  
18 ~~Revenue Fund to the Violence Prevention Fund.~~

19 (ll) (Blank). ~~In addition to any other transfers that may~~  
20 ~~be provided for by law, on the first day of each calendar~~  
21 ~~quarter of the fiscal year beginning July 1, 2006, or as soon~~  
22 ~~thereafter as practical, the State Comptroller shall direct and~~  
23 ~~the State Treasurer shall transfer from the General Revenue~~  
24 ~~Fund amounts equal to one fourth of \$20,000,000 to the~~  
25 ~~Renewable Energy Resources Trust Fund.~~

26 (mm) (Blank). ~~In addition to any other transfers that may~~



1 ~~be provided for by law, on July 1, 2006, or as soon thereafter~~  
2 ~~as practical, the State Comptroller shall direct and the State~~  
3 ~~Treasurer shall transfer the sum of \$1,320,000 from the General~~  
4 ~~Revenue Fund to the I-FLY Fund.~~

5 (nn) (Blank). ~~In addition to any other transfers that may~~  
6 ~~be provided for by law, on July 1, 2006, or as soon thereafter~~  
7 ~~as practical, the State Comptroller shall direct and the State~~  
8 ~~Treasurer shall transfer the sum of \$3,000,000 from the General~~  
9 ~~Revenue Fund to the African American HIV/AIDS Response Fund.~~

10 (oo) (Blank). ~~In addition to any other transfers that may~~  
11 ~~be provided for by law, on and after July 1, 2006 and until~~  
12 ~~June 30, 2007, at the direction of and upon notification from~~  
13 ~~the Governor, the State Comptroller shall direct and the State~~  
14 ~~Treasurer shall transfer amounts identified as net receipts~~  
15 ~~from the sale of all or part of the Illinois Student Assistance~~  
16 ~~Commission loan portfolio from the Student Loan Operating Fund~~  
17 ~~to the General Revenue Fund. The maximum amount that may be~~  
18 ~~transferred pursuant to this Section is \$38,800,000. In~~  
19 ~~addition, no transfer may be made pursuant to this Section that~~  
20 ~~would have the effect of reducing the available balance in the~~  
21 ~~Student Loan Operating Fund to an amount less than the amount~~  
22 ~~remaining unexpended and unreserved from the total~~  
23 ~~appropriations from the Fund estimated to be expended for the~~  
24 ~~fiscal year. The State Treasurer and Comptroller shall transfer~~  
25 ~~the amounts designated under this Section as soon as may be~~  
26 ~~practical after receiving the direction to transfer from the~~

1 ~~Governor.~~

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

7 (qq) (Blank). ~~In addition to any other transfers that may~~  
8 ~~be provided for by law, on and after July 1, 2007 and until May~~  
9 ~~1, 2008, at the direction of and upon notification from the~~  
10 ~~Governor, the State Comptroller shall direct and the State~~  
11 ~~Treasurer shall transfer amounts not exceeding a total of~~  
12 ~~\$80,000,000 from the General Revenue Fund to the Tobacco~~  
13 ~~Settlement Recovery Fund. Any amounts so transferred shall be~~  
14 ~~retransferred by the State Comptroller and the State Treasurer~~  
15 ~~from the Tobacco Settlement Recovery Fund to the General~~  
16 ~~Revenue Fund at the direction of and upon notification from the~~  
17 ~~Governor, but in any event on or before June 30, 2008.~~

18 (rr) (Blank). ~~In addition to any other transfers that may~~  
19 ~~be provided for by law, on and after July 1, 2007 and until~~  
20 ~~June 30, 2008, at the direction of and upon notification from~~  
21 ~~the Governor, the State Comptroller shall direct and the State~~  
22 ~~Treasurer shall transfer amounts from the Illinois Affordable~~  
23 ~~Housing Trust Fund to the designated funds not exceeding the~~  
24 ~~following amounts:~~

- 25 ~~DCFS Children's Services Fund ..... \$2,200,000~~
- 26 ~~Department of Corrections Reimbursement~~

1           ~~and Education Fund ..... \$1,500,000~~

2           ~~Supplemental Low Income Energy~~

3           ~~Assistance Fund ..... \$75,000~~

4           ~~(ss) (Blank). In addition to any other transfers that may~~  
5 ~~be provided for by law, on July 1, 2007, or as soon thereafter~~  
6 ~~as practical, the State Comptroller shall direct and the State~~  
7 ~~Treasurer shall transfer the sum of \$8,250,000 from the General~~  
8 ~~Revenue Fund to the Presidential Library and Museum Operating~~  
9 ~~Fund.~~

10           ~~(tt) (Blank). In addition to any other transfers that may~~  
11 ~~be provided for by law, on July 1, 2007, or as soon thereafter~~  
12 ~~as practical, the State Comptroller shall direct and the State~~  
13 ~~Treasurer shall transfer the sum of \$1,400,000 from the General~~  
14 ~~Revenue Fund to the Violence Prevention Fund.~~

15           ~~(uu) (Blank). In addition to any other transfers that may~~  
16 ~~be provided for by law, on July 1, 2007, or as soon thereafter~~  
17 ~~as practical, the State Comptroller shall direct and the State~~  
18 ~~Treasurer shall transfer the sum of \$1,320,000 from the General~~  
19 ~~Revenue Fund to the I FLY Fund.~~

20           ~~(vv) (Blank). In addition to any other transfers that may~~  
21 ~~be provided for by law, on July 1, 2007, or as soon thereafter~~  
22 ~~as practical, the State Comptroller shall direct and the State~~  
23 ~~Treasurer shall transfer the sum of \$3,000,000 from the General~~  
24 ~~Revenue Fund to the African American HIV/AIDS Response Fund.~~

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

1 ~~as practical, the State Comptroller shall direct and the State~~  
2 ~~Treasurer shall transfer the sum of \$3,500,000 from the General~~  
3 ~~Revenue Fund to the Predatory Lending Database Program Fund.~~

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

9 (yy) (Blank). ~~In addition to any other transfers that may~~  
10 ~~be provided for by law, on July 1, 2007, or as soon thereafter~~  
11 ~~as practical, the State Comptroller shall direct and the State~~  
12 ~~Treasurer shall transfer the sum of \$4,000,000 from the General~~  
13 ~~Revenue Fund to the Digital Divide Elimination Infrastructure~~  
14 ~~Fund.~~

15 (zz) (Blank). ~~In addition to any other transfers that may~~  
16 ~~be provided for by law, on July 1, 2008, or as soon thereafter~~  
17 ~~as practical, the State Comptroller shall direct and the State~~  
18 ~~Treasurer shall transfer the sum of \$5,000,000 from the General~~  
19 ~~Revenue Fund to the Digital Divide Elimination Fund.~~

20 (aaa) (Blank). ~~In addition to any other transfers that may~~  
21 ~~be provided for by law, on and after July 1, 2008 and until May~~  
22 ~~1, 2009, at the direction of and upon notification from the~~  
23 ~~Governor, the State Comptroller shall direct and the State~~  
24 ~~Treasurer shall transfer amounts not exceeding a total of~~  
25 ~~\$80,000,000 from the General Revenue Fund to the Tobacco~~  
26 ~~Settlement Recovery Fund. Any amounts so transferred shall be~~

1 ~~retransferred by the State Comptroller and the State Treasurer~~  
 2 ~~from the Tobacco Settlement Recovery Fund to the General~~  
 3 ~~Revenue Fund at the direction of and upon notification from the~~  
 4 ~~Governor, but in any event on or before June 30, 2009.~~

5 (bbb) (Blank). ~~In addition to any other transfers that may~~  
 6 ~~be provided for by law, on and after July 1, 2008 and until~~  
 7 ~~June 30, 2009, at the direction of and upon notification from~~  
 8 ~~the Governor, the State Comptroller shall direct and the State~~  
 9 ~~Treasurer shall transfer amounts from the Illinois Affordable~~  
 10 ~~Housing Trust Fund to the designated funds not exceeding the~~  
 11 ~~following amounts:~~

12	<del>DCFS Children's Services Fund .....</del>	<del>\$2,200,000</del>
13	<del>Department of Corrections Reimbursement</del>	
14	<del>and Education Fund .....</del>	<del>\$1,500,000</del>
15	<del>Supplemental Low Income Energy</del>	
16	<del>Assistance Fund .....</del>	<del>\$75,000</del>

17 (ccc) (Blank). ~~In addition to any other transfers that may~~  
 18 ~~be provided for by law, on July 1, 2008, or as soon thereafter~~  
 19 ~~as practical, the State Comptroller shall direct and the State~~  
 20 ~~Treasurer shall transfer the sum of \$7,450,000 from the General~~  
 21 ~~Revenue Fund to the Presidential Library and Museum Operating~~  
 22 ~~Fund.~~

23 (ddd) (Blank). ~~In addition to any other transfers that may~~  
 24 ~~be provided for by law, on July 1, 2008, or as soon thereafter~~  
 25 ~~as practical, the State Comptroller shall direct and the State~~  
 26 ~~Treasurer shall transfer the sum of \$1,400,000 from the General~~

1 ~~Revenue Fund to the Violence Prevention Fund.~~

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

7       ~~(fff) (Blank). In addition to any other transfers that may~~  
8 ~~be provided for by law, on and after July 1, 2009 and until May~~  
9 ~~1, 2010, at the direction of and upon notification from the~~  
10 ~~Governor, the State Comptroller shall direct and the State~~  
11 ~~Treasurer shall transfer amounts not exceeding a total of~~  
12 ~~\$80,000,000 from the General Revenue Fund to the Tobacco~~  
13 ~~Settlement Recovery Fund. Any amounts so transferred shall be~~  
14 ~~retransferred by the State Comptroller and the State Treasurer~~  
15 ~~from the Tobacco Settlement Recovery Fund to the General~~  
16 ~~Revenue Fund at the direction of and upon notification from the~~  
17 ~~Governor, but in any event on or before June 30, 2010.~~

18       ~~(ggg) (Blank). In addition to any other transfers that may~~  
19 ~~be provided for by law, on July 1, 2009, or as soon thereafter~~  
20 ~~as practical, the State Comptroller shall direct and the State~~  
21 ~~Treasurer shall transfer the sum of \$7,450,000 from the General~~  
22 ~~Revenue Fund to the Presidential Library and Museum Operating~~  
23 ~~Fund.~~

24       ~~(hhh) (Blank). In addition to any other transfers that may~~  
25 ~~be provided for by law, on July 1, 2009, or as soon thereafter~~  
26 ~~as practical, the State Comptroller shall direct and the State~~

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

3 (iii) (Blank). ~~In addition to any other transfers that may~~  
4 ~~be provided for by law, on July 1, 2009, or as soon thereafter~~  
5 ~~as practical, the State Comptroller shall direct and the State~~  
6 ~~Treasurer shall transfer the sum of \$100,000 from the General~~  
7 ~~Revenue Fund to the Heartsaver AED Fund.~~

8 (jjj) (Blank). ~~In addition to any other transfers that may~~  
9 ~~be provided for by law, on and after July 1, 2009 and until~~  
10 ~~June 30, 2010, at the direction of and upon notification from~~  
11 ~~the Governor, the State Comptroller shall direct and the State~~  
12 ~~Treasurer shall transfer amounts not exceeding a total of~~  
13 ~~\$17,000,000 from the General Revenue Fund to the DCFS~~  
14 ~~Children's Services Fund.~~

15 (lll) (Blank). ~~In addition to any other transfers that may~~  
16 ~~be provided for by law, on July 1, 2009, or as soon thereafter~~  
17 ~~as practical, the State Comptroller shall direct and the State~~  
18 ~~Treasurer shall transfer the sum of \$5,000,000 from the General~~  
19 ~~Revenue Fund to the Communications Revolving Fund.~~

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

26 (nnn) (Blank). ~~In addition to any other transfers that may~~

1 ~~be provided for by law, on July 1, 2009, or as soon thereafter~~  
2 ~~as practical, the State Comptroller shall direct and the State~~  
3 ~~Treasurer shall transfer the sum of \$565,000 from the FY09~~  
4 ~~Budget Relief Fund to the Horse Racing Fund.~~

5 (ooo) (Blank). ~~In addition to any other transfers that may~~  
6 ~~be provided by law, on July 1, 2009, or as soon thereafter as~~  
7 ~~practical, the State Comptroller shall direct and the State~~  
8 ~~Treasurer shall transfer the sum of \$600,000 from the General~~  
9 ~~Revenue Fund to the Temporary Relocation Expenses Revolving~~  
10 ~~Fund.~~

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

16 (qqq) (Blank). ~~In addition to any other transfers that may~~  
17 ~~be provided for by law, on and after July 1, 2010 and until May~~  
18 ~~1, 2011, at the direction of and upon notification from the~~  
19 ~~Governor, the State Comptroller shall direct and the State~~  
20 ~~Treasurer shall transfer amounts not exceeding a total of~~  
21 ~~\$80,000,000 from the General Revenue Fund to the Tobacco~~  
22 ~~Settlement Recovery Fund. Any amounts so transferred shall be~~  
23 ~~retransferred by the State Comptroller and the State Treasurer~~  
24 ~~from the Tobacco Settlement Recovery Fund to the General~~  
25 ~~Revenue Fund at the direction of and upon notification from the~~  
26 ~~Governor, but in any event on or before June 30, 2011.~~



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

7           (sss) (Blank). ~~In addition to any other transfers that may~~  
8 ~~be provided for by law, on July 1, 2010, or as soon thereafter~~  
9 ~~as practical, the State Comptroller shall direct and the State~~  
10 ~~Treasurer shall transfer the sum of \$1,400,000 from the General~~  
11 ~~Revenue Fund to the Violence Prevention Fund.~~

12           (ttt) (Blank). ~~In addition to any other transfers that may~~  
13 ~~be provided for by law, on July 1, 2010, or as soon thereafter~~  
14 ~~as practical, the State Comptroller shall direct and the State~~  
15 ~~Treasurer shall transfer the sum of \$100,000 from the General~~  
16 ~~Revenue Fund to the Heartsaver AED Fund.~~

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

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

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

6           (xxx) (Blank). ~~In addition to any other transfers that may~~  
7 ~~be provided for by law, on July 1, 2010, or as soon thereafter~~  
8 ~~as practical, the State Comptroller shall direct and the State~~  
9 ~~Treasurer shall transfer the sum of \$2,000,000 from the Digital~~  
10 ~~Divide Elimination Infrastructure Fund, of which \$1,000,000~~  
11 ~~shall go to the Workforce, Technology, and Economic Development~~  
12 ~~Fund and \$1,000,000 to the Public Utility Fund.~~

13           (yyy) (Blank). ~~In addition to any other transfers that may~~  
14 ~~be provided for by law, on and after July 1, 2011 and until May~~  
15 ~~1, 2012, at the direction of and upon notification from the~~  
16 ~~Governor, the State Comptroller shall direct and the State~~  
17 ~~Treasurer shall transfer amounts not exceeding a total of~~  
18 ~~\$80,000,000 from the General Revenue Fund to the Tobacco~~  
19 ~~Settlement Recovery Fund. Any amounts so transferred shall be~~  
20 ~~retransferred by the State Comptroller and the State Treasurer~~  
21 ~~from the Tobacco Settlement Recovery Fund to the General~~  
22 ~~Revenue Fund at the direction of and upon notification from the~~  
23 ~~Governor, but in any event on or before June 30, 2012.~~

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

1 ~~Treasurer shall transfer the sum of \$1,000,000 from the General~~  
2 ~~Revenue Fund to the Illinois Veterans Assistance Fund.~~

3 (aaaa) (Blank). ~~In addition to any other transfers that may~~  
4 ~~be provided for by law, on July 1, 2011, or as soon thereafter~~  
5 ~~as practical, the State Comptroller shall direct and the State~~  
6 ~~Treasurer shall transfer the sum of \$8,000,000 from the General~~  
7 ~~Revenue Fund to the Presidential Library and Museum Operating~~  
8 ~~Fund.~~

9 (bbbb) (Blank). ~~In addition to any other transfers that may~~  
10 ~~be provided for by law, on July 1, 2011, or as soon thereafter~~  
11 ~~as practical, the State Comptroller shall direct and the State~~  
12 ~~Treasurer shall transfer the sum of \$1,400,000 from the General~~  
13 ~~Revenue Fund to the Violence Prevention Fund.~~

14 (cccc) (Blank). ~~In addition to any other transfers that may~~  
15 ~~be provided for by law, on July 1, 2011, or as soon thereafter~~  
16 ~~as practical, the State Comptroller shall direct and the State~~  
17 ~~Treasurer shall transfer the sum of \$14,100,000 from the~~  
18 ~~General Revenue Fund to the State Garage Revolving Fund.~~

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

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

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

4 (Source: P.A. 99-933, eff. 1-27-17; 100-23, eff. 7-6-17;  
5 100-201, eff. 8-18-17; 100-863, eff. 8-14-18.)

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). ~~In addition to any other transfers that may be~~  
19 ~~provided for by law, on July 1, 2017, 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 (l) (Blank). ~~In addition to any other transfers that may be~~  
24 ~~provided for by law, on July 1, 2018, or as soon thereafter as~~  
25 ~~practical, the State Comptroller shall direct and the State~~

1 ~~Treasurer shall transfer the sum of \$800,000 from the General~~  
2 ~~Revenue Fund to the Grant Accountability and Transparency Fund.~~

3 (m) (Blank). ~~In addition to any other transfers that may be~~  
4 ~~provided for by law, on July 1, 2018, or as soon thereafter as~~  
5 ~~practical, the State Comptroller shall direct and the State~~  
6 ~~Treasurer shall transfer the sum of \$650,000 from the Capital~~  
7 ~~Development Board Contributory Trust Fund to the Facility~~  
8 ~~Management Revolving Fund.~~

9 ~~(m) In addition to any other transfers that may be provided~~  
10 ~~for by law, on July 1, 2018, or as soon thereafter as~~  
11 ~~practical, the State Comptroller shall direct and the State~~  
12 ~~Treasurer shall transfer the sum of \$2,750,000 from the Capital~~  
13 ~~Development Board Contributory Trust Fund to the U.S.~~  
14 ~~Environmental Protection Fund.~~

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

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

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

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

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

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

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

12 (30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

13 Sec. 13.2. Transfers among line item appropriations.

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

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

24 (a-2) Except as otherwise provided in this Section,  
25 transfers may be made only among the objects of expenditure

1 enumerated in this Section, except that no funds may be  
2 transferred from any appropriation for personal services, from  
3 any appropriation for State contributions to the State  
4 Employees' Retirement System, from any separate appropriation  
5 for employee retirement contributions paid by the employer, nor  
6 from any appropriation for State contribution for employee  
7 group insurance. ~~During State fiscal year 2005, an agency may~~  
8 ~~transfer amounts among its appropriations within the same~~  
9 ~~treasury fund for personal services, employee retirement~~  
10 ~~contributions paid by employer, and State Contributions to~~  
11 ~~retirement systems; notwithstanding and in addition to the~~  
12 ~~transfers authorized in subsection (c) of this Section, the~~  
13 ~~fiscal year 2005 transfers authorized in this sentence may be~~  
14 ~~made in an amount not to exceed 2% of the aggregate amount~~  
15 ~~appropriated to an agency within the same treasury fund. During~~  
16 ~~State fiscal year 2007, the Departments of Children and Family~~  
17 ~~Services, Corrections, Human Services, and Juvenile Justice~~  
18 ~~may transfer amounts among their respective appropriations~~  
19 ~~within the same treasury fund for personal services, employee~~  
20 ~~retirement contributions paid by employer, and State~~  
21 ~~contributions to retirement systems. During State fiscal year~~  
22 ~~2010, the Department of Transportation may transfer amounts~~  
23 ~~among their respective appropriations within the same treasury~~  
24 ~~fund for personal services, employee retirement contributions~~  
25 ~~paid by employer, and State contributions to retirement~~  
26 ~~systems. During State fiscal years 2010 and 2014 only, an~~

1 ~~agency may transfer amounts among its respective~~  
2 ~~appropriations within the same treasury fund for personal~~  
3 ~~services, employee retirement contributions paid by employer,~~  
4 ~~and State contributions to retirement systems.~~  
5 ~~Notwithstanding, and in addition to, the transfers authorized~~  
6 ~~in subsection (c) of this Section, these transfers may be made~~  
7 ~~in an amount not to exceed 2% of the aggregate amount~~  
8 ~~appropriated to an agency within the same treasury fund.~~

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

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

25 (a-4) Long-Term Care Rebalancing. The Governor may  
26 designate amounts set aside for institutional services



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

24 (b) In addition to the general transfer authority provided  
25 under subsection (c), the following agencies have the specific  
26 transfer authority granted in this subsection:

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

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

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

21           ~~The State Treasurer is authorized to make transfers among~~  
22 ~~line item appropriations from the Capital Litigation Trust~~  
23 ~~Fund, with respect to costs incurred in fiscal years 2002 and~~  
24 ~~2003 only, when the balance remaining in one or more such line~~  
25 ~~item appropriations is insufficient for the purpose for which~~  
26 ~~the appropriation was made, provided that no such transfer may~~

1 ~~be made unless the amount transferred is no longer required for~~  
2 ~~the purpose for which that appropriation was made.~~

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

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

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

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

8 (c) The sum of such transfers for an agency in a fiscal  
9 year shall not exceed 2% of the aggregate amount appropriated  
10 to it within the same treasury fund for the following objects:  
11 Personal Services; Extra Help; Student and Inmate  
12 Compensation; State Contributions to Retirement Systems; State  
13 Contributions to Social Security; State Contribution for  
14 Employee Group Insurance; Contractual Services; Travel;  
15 Commodities; Printing; Equipment; Electronic Data Processing;  
16 Operation of Automotive Equipment; Telecommunications  
17 Services; Travel and Allowance for Committed, Paroled and  
18 Discharged Prisoners; Library Books; Federal Matching Grants  
19 for Student Loans; Refunds; Workers' Compensation,  
20 Occupational Disease, and Tort Claims; Late Interest Penalties  
21 under the State Prompt Payment Act and Sections 368a and 370a  
22 of the Illinois Insurance Code; and, in appropriations to  
23 institutions of higher education, Awards and Grants.  
24 Notwithstanding the above, any amounts appropriated for  
25 payment of workers' compensation claims to an agency to which  
26 the authority to evaluate, administer and pay such claims has

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

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

26 (c-2) (Blank). ~~Special provisions for State fiscal year~~

1 ~~2005. Notwithstanding subsections (a), (a-2), and (c), for~~  
2 ~~State fiscal year 2005 only, transfers may be made among any~~  
3 ~~line item appropriations from the same or any other treasury~~  
4 ~~fund for any objects or purposes, without limitation, when the~~  
5 ~~balance remaining in one or more such line item appropriations~~  
6 ~~is insufficient for the purpose for which the appropriation was~~  
7 ~~made, provided that the sum of those transfers by a State~~  
8 ~~agency shall not exceed 4% of the aggregate amount appropriated~~  
9 ~~to that State agency for fiscal year 2005.~~

10 (c-3) (Blank). ~~Special provisions for State fiscal year~~  
11 ~~2015. Notwithstanding any other provision of this Section, for~~  
12 ~~State fiscal year 2015, transfers among line item~~  
13 ~~appropriations to a State agency from the same State treasury~~  
14 ~~fund may be made for operational or lump sum expenses only,~~  
15 ~~provided that the sum of such transfers for a State agency in~~  
16 ~~State fiscal year 2015 shall not exceed 4% of the aggregate~~  
17 ~~amount appropriated to that State agency for operational or~~  
18 ~~lump sum expenses for State fiscal year 2015. For the purpose~~  
19 ~~of this subsection, "operational or lump sum expenses" includes~~  
20 ~~the following objects: personal services; extra help; student~~  
21 ~~and inmate compensation; State contributions to retirement~~  
22 ~~systems; State contributions to social security; State~~  
23 ~~contributions for employee group insurance; contractual~~  
24 ~~services; travel; commodities; printing; equipment; electronic~~  
25 ~~data processing; operation of automotive equipment;~~  
26 ~~telecommunications services; travel and allowance for~~

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

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

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

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



1 this subsection (c-5), "State agency" does not include the  
2 Attorney General, the Secretary of State, the Comptroller, the  
3 Treasurer, or the legislative or judicial branches.

4 (c-6) Special provisions for State fiscal year 2020.  
5 Notwithstanding any other provision of this Section, for State  
6 fiscal year 2020, transfers among line item appropriations to a  
7 State agency from the same State treasury fund may be made for  
8 operational or lump sum expenses only, provided that the sum of  
9 such transfers for a State agency in State fiscal year 2020  
10 shall not exceed 4% of the aggregate amount appropriated to  
11 that State agency for operational or lump sum expenses for  
12 State fiscal year 2020. For the purpose of this subsection  
13 (c-6), "operational or lump sum expenses" includes the  
14 following objects: personal services; extra help; student and  
15 inmate compensation; State contributions to retirement  
16 systems; State contributions to social security; State  
17 contributions for employee group insurance; contractual  
18 services; travel; commodities; printing; equipment; electronic  
19 data processing; operation of automotive equipment;  
20 telecommunications services; travel and allowance for  
21 committed, paroled, and discharged prisoners; library books;  
22 federal matching grants for student loans; refunds; workers'  
23 compensation, occupational disease, and tort claims; Late  
24 Interest Penalties under the State Prompt Payment Act and  
25 Sections 368a and 370a of the Illinois Insurance Code; lump sum  
26 and other purposes; and lump sum operations. For the purpose of

1 this subsection (c-6), "State agency" does not include the  
2 Attorney General, the Secretary of State, the Comptroller, the  
3 Treasurer, or the judicial or legislative branches.

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

18 The officer responsible for approval shall certify that the  
19 transfer is necessary to carry out the programs and purposes  
20 for which the appropriations were made by the General Assembly  
21 and shall transmit to the State Comptroller a certified copy of  
22 the approval which shall set forth the specific amounts  
23 transferred so that the Comptroller may change his records  
24 accordingly. The Comptroller shall furnish the Governor with  
25 information copies of all transfers approved for agencies of  
26 the Legislative and Judicial departments and transfers

1 approved by the constitutionally elected officials of the  
2 Executive branch other than the Governor, showing the amounts  
3 transferred and indicating the dates such changes were entered  
4 on the Comptroller's records.

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

15 (1) Disabled Student Personnel Reimbursement (Section  
16 14-13.01 of the School Code);

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

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

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

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

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

26 (7) Transportation - Regular/Vocational Reimbursement

1 (Section 29-5 of the School Code);

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

4 (9) Special Education Reimbursement (Section 14-7.03  
5 of the School Code).

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

12 (Source: P.A. 99-2, eff. 3-26-15; 100-23, eff. 7-6-17; 100-465,  
13 eff. 8-31-17; 100-587, eff. 6-4-18; 100-863, eff. 8-14-18;  
14 100-1064, eff. 8-24-18; revised 10-9-18.)

15 (30 ILCS 105/25) (from Ch. 127, par. 161)

16 Sec. 25. Fiscal year limitations.

17 (a) All appropriations shall be available for expenditure  
18 for the fiscal year or for a lesser period if the Act making  
19 that appropriation so specifies. A deficiency or emergency  
20 appropriation shall be available for expenditure only through  
21 June 30 of the year when the Act making that appropriation is  
22 enacted unless that Act otherwise provides.

23 (b) Outstanding liabilities as of June 30, payable from  
24 appropriations which have otherwise expired, may be paid out of  
25 the expiring appropriations during the 2-month period ending at

1 the close of business on August 31. Any service involving  
2 professional or artistic skills or any personal services by an  
3 employee whose compensation is subject to income tax  
4 withholding must be performed as of June 30 of the fiscal year  
5 in order to be considered an "outstanding liability as of June  
6 30" that is thereby eligible for payment out of the expiring  
7 appropriation.

8 (b-1) However, payment of tuition reimbursement claims  
9 under Section 14-7.03 or 18-3 of the School Code may be made by  
10 the State Board of Education from its appropriations for those  
11 respective purposes for any fiscal year, even though the claims  
12 reimbursed by the payment may be claims attributable to a prior  
13 fiscal year, and payments may be made at the direction of the  
14 State Superintendent of Education from the fund from which the  
15 appropriation is made without regard to any fiscal year  
16 limitations, except as required by subsection (j) of this  
17 Section. Beginning on June 30, 2021, payment of tuition  
18 reimbursement claims under Section 14-7.03 or 18-3 of the  
19 School Code as of June 30, payable from appropriations that  
20 have otherwise expired, may be paid out of the expiring  
21 appropriation during the 4-month period ending at the close of  
22 business on October 31.

23 (b-2) (Blank). ~~All outstanding liabilities as of June 30,~~  
24 ~~2010, payable from appropriations that would otherwise expire~~  
25 ~~at the conclusion of the lapse period for fiscal year 2010, and~~  
26 ~~interest penalties payable on those liabilities under the State~~

1 ~~Prompt Payment Act, may be paid out of the expiring~~  
2 ~~appropriations until December 31, 2010, without regard to the~~  
3 ~~fiscal year in which the payment is made, as long as vouchers~~  
4 ~~for the liabilities are received by the Comptroller no later~~  
5 ~~than August 31, 2010.~~

6 (b-2.5) (Blank). ~~All outstanding liabilities as of June 30,~~  
7 ~~2011, payable from appropriations that would otherwise expire~~  
8 ~~at the conclusion of the lapse period for fiscal year 2011, and~~  
9 ~~interest penalties payable on those liabilities under the State~~  
10 ~~Prompt Payment Act, may be paid out of the expiring~~  
11 ~~appropriations until December 31, 2011, without regard to the~~  
12 ~~fiscal year in which the payment is made, as long as vouchers~~  
13 ~~for the liabilities are received by the Comptroller no later~~  
14 ~~than August 31, 2011.~~

15 (b-2.6) (Blank). ~~All outstanding liabilities as of June 30,~~  
16 ~~2012, payable from appropriations that would otherwise expire~~  
17 ~~at the conclusion of the lapse period for fiscal year 2012, and~~  
18 ~~interest penalties payable on those liabilities under the State~~  
19 ~~Prompt Payment Act, may be paid out of the expiring~~  
20 ~~appropriations until December 31, 2012, 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 August 31, 2012.~~

24 (b-2.6a) (Blank). ~~All outstanding liabilities as of June~~  
25 ~~30, 2017, payable from appropriations that would otherwise~~  
26 ~~expire at the conclusion of the lapse period for fiscal year~~

1 ~~2017, and interest penalties payable on those liabilities under~~  
2 ~~the State Prompt Payment Act, may be paid out of the expiring~~  
3 ~~appropriations until December 31, 2017, 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, 2017.~~

7 (b-2.6b) (Blank). ~~All outstanding liabilities as of June~~  
8 ~~30, 2018, payable from appropriations that would otherwise~~  
9 ~~expire at the conclusion of the lapse period for fiscal year~~  
10 ~~2018, and interest penalties payable on those liabilities under~~  
11 ~~the State Prompt Payment Act, may be paid out of the expiring~~  
12 ~~appropriations until December 31, 2018, without regard to the~~  
13 ~~fiscal year in which the payment is made, as long as vouchers~~  
14 ~~for the liabilities are received by the Comptroller no later~~  
15 ~~than October 31, 2018.~~

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

25 (b-2.7) For fiscal years 2012, 2013, ~~and~~ 2014, 2018, 2019,  
26 and 2020, interest penalties payable under the State Prompt

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

14 (b-3) Medical payments may be made by the Department of  
15 Veterans' Affairs from its appropriations for those purposes  
16 for any fiscal year, without regard to the fact that the  
17 medical services being compensated for by such payment may have  
18 been rendered in a prior fiscal year, except as required by  
19 subsection (j) of this Section. Beginning on June 30, 2021,  
20 medical payments 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-4) Medical payments and child care payments may be made  
25 by the Department of Human Services (as successor to the  
26 Department of Public Aid) from appropriations for those



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

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

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

5 (b-6) Additionally, payments may be made by the Department  
6 of Human Services from its appropriations, or any other State  
7 agency from its appropriations with the approval of the  
8 Department of Human Services, from the Immigration Reform and  
9 Control Fund for purposes authorized pursuant to the  
10 Immigration Reform and Control Act of 1986, without regard to  
11 any fiscal year limitations, except as required by subsection  
12 (j) of this Section. Beginning on June 30, 2021, payments made  
13 by the Department of Human Services from the Immigration Reform  
14 and Control Fund for purposes authorized pursuant to the  
15 Immigration Reform and Control Act of 1986 payable from  
16 appropriations that have otherwise expired may be paid out of  
17 the expiring appropriation during the 4-month period ending at  
18 the close of business on October 31.

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

24 (b-8) Reimbursements to eligible airport sponsors for the  
25 construction or upgrading of Automated Weather Observation  
26 Systems may be made by the Department of Transportation from

1 appropriations for those purposes for any fiscal year, without  
2 regard to the fact that the qualification or obligation may  
3 have occurred in a prior fiscal year, provided that at the time  
4 the expenditure was made the project had been approved by the  
5 Department of Transportation prior to June 1, 2012 and, as a  
6 result of recent changes in federal funding formulas, can no  
7 longer receive federal reimbursement.

8 (b-9) (Blank). ~~Medical payments not exceeding \$150,000,000~~  
9 ~~may be made by the Department on Aging from its appropriations~~  
10 ~~relating to the Community Care Program for fiscal year 2014,~~  
11 ~~without regard to the fact that the medical services being~~  
12 ~~compensated for by such payment may have been rendered in a~~  
13 ~~prior fiscal year, provided the payments are made on a~~  
14 ~~fee for service basis consistent with requirements established~~  
15 ~~for Medicaid reimbursement by the Department of Healthcare and~~  
16 ~~Family Services, except as required by subsection (j) of this~~  
17 ~~Section.~~

18 (c) Further, payments may be made by the Department of  
19 Public Health and the Department of Human Services (acting as  
20 successor to the Department of Public Health under the  
21 Department of Human Services Act) from their respective  
22 appropriations for grants for medical care to or on behalf of  
23 premature and high-mortality risk infants and their mothers and  
24 for grants for supplemental food supplies provided under the  
25 United States Department of Agriculture Women, Infants and  
26 Children Nutrition Program, for any fiscal year without regard

1 to the fact that the services being compensated for by such  
2 payment may have been rendered in a prior fiscal year, except  
3 as required by subsection (j) of this Section. Beginning on  
4 June 30, 2021, payments made by the Department of Public Health  
5 and the Department of Human Services from their respective  
6 appropriations for grants for medical care to or on behalf of  
7 premature and high-mortality risk infants and their mothers and  
8 for grants for supplemental food supplies provided under the  
9 United States Department of Agriculture Women, Infants and  
10 Children Nutrition Program payable from appropriations that  
11 have otherwise expired may be paid out of the expiring  
12 appropriations during the 4-month period ending at the close of  
13 business on October 31.

14 (d) The Department of Public Health and the Department of  
15 Human Services (acting as successor to the Department of Public  
16 Health under the Department of Human Services Act) shall each  
17 annually submit to the State Comptroller, Senate President,  
18 Senate Minority Leader, Speaker of the House, House Minority  
19 Leader, and the respective Chairmen and Minority Spokesmen of  
20 the Appropriations Committees of the Senate and the House, on  
21 or before December 31, a report of fiscal year funds used to  
22 pay for services provided in any prior fiscal year. This report  
23 shall document by program or service category those  
24 expenditures from the most recently completed fiscal year used  
25 to pay for services provided in prior fiscal years.

26 (e) The Department of Healthcare and Family Services, the

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

14 (f) The Department of Human Services (as successor to the  
15 Department of Public Aid) shall annually submit to the State  
16 Comptroller, Senate President, Senate Minority Leader, Speaker  
17 of the House, House Minority Leader, and the respective  
18 Chairmen and Minority Spokesmen of the Appropriations  
19 Committees of the Senate and the House, on or before December  
20 31, a report of fiscal year funds used to pay for services  
21 (other than medical care) provided in any prior fiscal year.  
22 This report shall document by program or service category those  
23 expenditures from the most recently completed fiscal year used  
24 to pay for services provided in prior fiscal years.

25 (g) In addition, each annual report required to be  
26 submitted by the Department of Healthcare and Family Services

1 under subsection (e) shall include the following information  
2 with respect to the State's Medicaid program:

3 (1) Explanations of the exact causes of the variance  
4 between the previous year's estimated and actual  
5 liabilities.

6 (2) Factors affecting the Department of Healthcare and  
7 Family Services' liabilities, including but not limited to  
8 numbers of aid recipients, levels of medical service  
9 utilization by aid recipients, and inflation in the cost of  
10 medical services.

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

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

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

21 (1) billing user agencies in advance for payments or  
22 authorized inter-fund transfers based on estimated charges  
23 for goods or services;

24 (2) issuing credits, refunding through inter-fund  
25 transfers, or reducing future inter-fund transfers during  
26 the subsequent fiscal year for all user agency payments or

1 authorized inter-fund transfers received during the prior  
2 fiscal year which were in excess of the final amounts owed  
3 by the user agency for that period; and

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

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

17 (i-1) Beginning on July 1, 2021, all outstanding  
18 liabilities, not payable during the 4-month lapse period as  
19 described in subsections (b-1), (b-3), (b-4), (b-5), (b-6), and  
20 (c) of this Section, that are made from appropriations for that  
21 purpose for any fiscal year, without regard to the fact that  
22 the services being compensated for by those payments may have  
23 been rendered in a prior fiscal year, are limited to only those  
24 claims that have been incurred but for which a proper bill or  
25 invoice as defined by the State Prompt Payment Act has not been  
26 received by September 30th following the end of the fiscal year

1 in which the service was rendered.

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

8 (1) \$6,000,000,000 for outstanding liabilities related  
9 to fiscal year 2012;

10 (2) \$5,300,000,000 for outstanding liabilities related  
11 to fiscal year 2013;

12 (3) \$4,600,000,000 for outstanding liabilities related  
13 to fiscal year 2014;

14 (4) \$4,000,000,000 for outstanding liabilities related  
15 to fiscal year 2015;

16 (5) \$3,300,000,000 for outstanding liabilities related  
17 to fiscal year 2016;

18 (6) \$2,600,000,000 for outstanding liabilities related  
19 to fiscal year 2017;

20 (7) \$2,000,000,000 for outstanding liabilities related  
21 to fiscal year 2018;

22 (8) \$1,300,000,000 for outstanding liabilities related  
23 to fiscal year 2019;

24 (9) \$600,000,000 for outstanding liabilities related  
25 to fiscal year 2020; and

26 (10) \$0 for outstanding liabilities related to fiscal



1 year 2021 and fiscal years thereafter.

2 (k) Department of Healthcare and Family Services Medical  
3 Assistance Payments.

4 (1) Definition of Medical Assistance.

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

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

18 (A) The maximum amounts of annual unpaid Medical  
19 Assistance bills received and recorded by the  
20 Department of Healthcare and Family Services on or  
21 before June 30th of a particular fiscal year  
22 attributable in aggregate to the General Revenue Fund,  
23 Healthcare Provider Relief Fund, Tobacco Settlement  
24 Recovery Fund, Long-Term Care Provider Fund, and the  
25 Drug Rebate Fund that may be paid in total by the  
26 Department from future fiscal year Medical Assistance

1           appropriations to those funds are: \$700,000,000 for  
2           fiscal year 2013 and \$100,000,000 for fiscal year 2014  
3           and each fiscal year thereafter.

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

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

19          (D) Medical Assistance payments made by the  
20          Department of Healthcare and Family Services from  
21          funds other than those specifically referenced in  
22          subparagraph (A) may be made from appropriations for  
23          those purposes for any fiscal year without regard to  
24          the fact that the Medical Assistance services being  
25          compensated for by such payment may have been rendered  
26          in a prior fiscal year. Such payments shall not be

1 subject to the requirements of subparagraph (A).

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

10 (1) The changes to this Section made by Public Act 97-691  
11 shall be effective for payment of Medical Assistance bills  
12 incurred in fiscal year 2013 and future fiscal years. The  
13 changes to this Section made by Public Act 97-691 shall not be  
14 applied to Medical Assistance bills incurred in fiscal year  
15 2012 or prior fiscal years.

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

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

23 Section 5-40. The Gifts and Grants to Government Act is  
24 amended by adding Section 4 as follows:

1 (30 ILCS 110/4 new)

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

7 Section 5-45. The State Revenue Sharing Act is amended by  
8 changing Section 12 as follows:

9 (30 ILCS 115/12) (from Ch. 85, par. 616)

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

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

20 (b) all amounts realized from the additional personal  
21 property replacement invested capital taxes imposed by  
22 Section 2a.1 of the Messages Tax Act, Section 2a.1 of the  
23 Gas Revenue Tax Act, Section 2a.1 of the Public Utilities  
24 Revenue Act, and Section 3 of the Water Company Invested

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

26 (1) The portion of the Personal Property Tax

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

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

1 distribution of moneys paid into the Fund; (f) for fiscal  
2 years 2012 and 2013 only, a sufficient amount to pay  
3 stipends, additional compensation, salary reimbursements,  
4 and other amounts directed to be paid out of this Fund for  
5 regional offices and officials as authorized or required by  
6 statute; or (g) for fiscal years 2018 through 2020 ~~and 2019~~  
7 only, a sufficient amount to pay amounts directed to be  
8 paid out of this Fund for public community college base  
9 operating grants and local health protection grants to  
10 certified local health departments as authorized or  
11 required by appropriation or statute. Such portion of the  
12 fund shall be determined after the transfer into the  
13 General Revenue Fund due to refunds, if any, paid from the  
14 General Revenue Fund during the preceding quarter. If at  
15 any time, for any reason, there is insufficient amount in  
16 the Personal Property Tax Replacement Fund for payments for  
17 regional offices and officials or local officials or  
18 payment of costs of administration or for transfers due to  
19 refunds at the end of any particular month, the amount of  
20 such insufficiency shall be carried over for the purposes  
21 of payments for regional offices and officials, local  
22 officials, transfers into the General Revenue Fund, and  
23 costs of administration to the following month or months.  
24 Net replacement revenue held, and defined above, shall be  
25 transferred by the Treasurer and Comptroller to the  
26 Personal Property Tax Replacement Fund within 10 days of

1 such certification.

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

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

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

1 the 1976 tax year.

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

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

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

1           If two or more taxing districts in existence on July 1,  
2 1979, or a successor or successors thereto shall consolidate  
3 into one taxing district, the Tax Base of such consolidated  
4 taxing district shall be the sum of the Tax Bases of each of  
5 the taxing districts which have consolidated.

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

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

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

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

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

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

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

12 Section 5-50. The Illinois Coal Technology Development  
13 Assistance Act is amended by changing Section 3 as follows:

14 (30 ILCS 730/3) (from Ch. 96 1/2, par. 8203)

15 Sec. 3. Transfers to Coal Technology Development  
16 Assistance Fund.

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



1 from the General Revenue Fund to the Coal Technology  
2 Development Assistance Fund, which is hereby created as a  
3 special fund in the State treasury, except that no transfer  
4 shall be made in any month in which the Fund has reached the  
5 following balance:

6 (1) (Blank). ~~\$7,000,000 during fiscal year 1994.~~

7 (2) (Blank). ~~\$8,500,000 during fiscal year 1995.~~

8 (3) (Blank). ~~\$10,000,000 during fiscal years 1996 and  
9 1997.~~

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

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

24 (6) Expect as otherwise provided in subsection (b),  
25 during ~~During~~ fiscal year 2006 and each fiscal year  
26 thereafter, an amount equal to the sum of \$10,000,000 plus

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

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

9 (Source: P.A. 99-78, eff. 7-20-15; 100-587, eff. 6-4-18.)

10 Section 5-55. The Downstate Public Transportation Act is  
11 amended by changing Section 2-3 as follows:

12 (30 ILCS 740/2-3) (from Ch. 111 2/3, par. 663)

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

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

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

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

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

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

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 subsection (b-5) to  
12 be transferred by the Treasurer into the Downstate Public  
13 Transportation Fund from the General Revenue Fund shall be  
14 directly deposited into the Downstate Public Transportation  
15 Fund as the revenues are realized from the taxes indicated.

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

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

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

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

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

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

6 (e) (Blank). ~~Notwithstanding anything in this Section to~~  
7 ~~the contrary, amounts transferred from the General Revenue Fund~~  
8 ~~to the Downstate Public Transportation Fund pursuant to this~~  
9 ~~Section shall not exceed \$169,000,000 in State fiscal year~~  
10 ~~2012.~~

11 (f) (Blank). ~~For State fiscal year 2018 only,~~  
12 ~~notwithstanding any provision of law to the contrary, the total~~  
13 ~~amount of revenue and deposits under this Section attributable~~  
14 ~~to revenues realized during State fiscal year 2018 shall be~~  
15 ~~reduced by 10%.~~

16 (g) (Blank). ~~For State fiscal year 2019 only,~~  
17 ~~notwithstanding any provision of law to the contrary, the total~~  
18 ~~amount of revenue and deposits under this Section attributable~~  
19 ~~to revenues realized during State fiscal year 2019 shall be~~  
20 ~~reduced by 5%.~~

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

25 (Source: P.A. 100-23, eff. 7-6-17; 100-363, eff. 7-1-18;  
26 100-587, eff. 6-4-18; 100-863, eff. 8-14-18.)

1 Section 5-60. The Illinois Income Tax Act is amended by  
2 changing Section 901 as follows:

3 (35 ILCS 5/901) (from Ch. 120, par. 9-901)

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, 1969, and continuing through June 30, 1994, the Treasurer~~



1 ~~shall transfer each month from the General Revenue Fund to a~~  
2 ~~special fund in the State treasury, to be known as the "Local~~  
3 ~~Government Distributive Fund", an amount equal to 1/12 of the~~  
4 ~~net revenue realized from the tax imposed by subsections (a)~~  
5 ~~and (b) of Section 201 of this Act during the preceding month.~~  
6 ~~Beginning July 1, 1994, and continuing through June 30, 1995,~~  
7 ~~the Treasurer shall transfer each month from the General~~  
8 ~~Revenue Fund to the Local Government Distributive Fund an~~  
9 ~~amount equal to 1/11 of the net revenue realized from the tax~~  
10 ~~imposed by subsections (a) and (b) of Section 201 of this Act~~  
11 ~~during the preceding month. Beginning July 1, 1995 and~~  
12 ~~continuing through January 31, 2011, the Treasurer shall~~  
13 ~~transfer each month from the General Revenue Fund to the Local~~  
14 ~~Government Distributive Fund an amount equal to the net of (i)~~  
15 ~~1/10 of the net revenue realized from the tax imposed by~~  
16 ~~subsections (a) and (b) of Section 201 of the Illinois Income~~  
17 ~~Tax Act during the preceding month (ii) minus, beginning July~~  
18 ~~1, 2003 and ending June 30, 2004, \$6,666,666, and beginning~~  
19 ~~July 1, 2004, zero. Beginning February 1, 2011, and continuing~~  
20 ~~through January 31, 2015, the Treasurer shall transfer each~~  
21 ~~month from the General Revenue Fund to the Local Government~~  
22 ~~Distributive Fund an amount equal to the sum of (i) 6% (10% of~~  
23 ~~the ratio of the 3% individual income tax rate prior to 2011 to~~  
24 ~~the 5% individual income tax rate after 2010) of the net~~  
25 ~~revenue realized from the tax imposed by subsections (a) and~~  
26 ~~(b) of Section 201 of this Act upon individuals, trusts, and~~

1 ~~estates during the preceding month and (ii) 6.86% (10% of the~~  
2 ~~ratio of the 4.8% corporate income tax rate prior to 2011 to~~  
3 ~~the 7% corporate income tax rate after 2010) of the net revenue~~  
4 ~~realized from the tax imposed by subsections (a) and (b) of~~  
5 ~~Section 201 of this Act upon corporations during the preceding~~  
6 ~~month. Beginning February 1, 2015 and continuing through July~~  
7 ~~31, 2017, the Treasurer shall transfer each month from the~~  
8 ~~General Revenue Fund to the Local Government Distributive Fund~~  
9 ~~an amount equal to the sum of (i) 8% (10% of the ratio of the 3%~~  
10 ~~individual income tax rate prior to 2011 to the 3.75%~~  
11 ~~individual income tax rate after 2014) of the net revenue~~  
12 ~~realized from the tax imposed by subsections (a) and (b) of~~  
13 ~~Section 201 of this Act upon individuals, trusts, and estates~~  
14 ~~during the preceding month and (ii) 9.14% (10% of the ratio of~~  
15 ~~the 4.8% corporate income tax rate prior to 2011 to the 5.25%~~  
16 ~~corporate income tax rate after 2014) of the net revenue~~  
17 ~~realized from the tax imposed by subsections (a) and (b) of~~  
18 ~~Section 201 of this Act upon corporations during the preceding~~  
19 ~~month. Beginning August 1, 2017, the Treasurer shall transfer~~  
20 ~~each month from the General Revenue Fund to the Local~~  
21 ~~Government Distributive Fund an amount equal to the sum of (i)~~  
22 ~~6.06% (10% of the ratio of the 3% individual income tax rate~~  
23 ~~prior to 2011 to the 4.95% individual income tax rate after~~  
24 ~~July 1, 2017) of the net revenue realized from the tax imposed~~  
25 ~~by subsections (a) and (b) of Section 201 of this Act upon~~  
26 ~~individuals, trusts, and estates during the preceding month and~~

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

16 Notwithstanding any provision of law to the contrary,  
17 beginning on July 6, 2017 (the effective date of Public Act  
18 100-23), those amounts required under this subsection (b) to be  
19 transferred by the Treasurer into the Local Government  
20 Distributive Fund from the General Revenue Fund shall be  
21 directly deposited into the Local Government Distributive Fund  
22 as the revenue is realized from the tax imposed by subsections  
23 (a) and (b) of Section 201 of this Act.

24 ~~For State fiscal year 2018 only, notwithstanding any~~  
25 ~~provision of law to the contrary, the total amount of revenue~~  
26 ~~and deposits under this Section attributable to revenues~~

1 ~~realized during State fiscal year 2018 shall be reduced by 10%.~~

2 ~~For State fiscal year 2019 only, notwithstanding any~~  
3 ~~provision of law to the contrary, the total amount of revenue~~  
4 ~~and deposits under this Section attributable to revenues~~  
5 ~~realized during State fiscal year 2019 shall be reduced by 5%.~~

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

10 (c) Deposits Into Income Tax Refund Fund.

11 (1) Beginning on January 1, 1989 and thereafter, the  
12 Department shall deposit a percentage of the amounts  
13 collected pursuant to subsections (a) and (b) (1), (2), and  
14 (3) of Section 201 of this Act into a fund in the State  
15 treasury known as the Income Tax Refund Fund. ~~The~~  
16 ~~Department shall deposit 6% of such amounts during the~~  
17 ~~period beginning January 1, 1989 and ending on June 30,~~  
18 ~~1989.~~ Beginning with State fiscal year 1990 and for each  
19 fiscal year thereafter, the percentage deposited into the  
20 Income Tax Refund Fund during a fiscal year shall be the  
21 Annual Percentage. ~~For fiscal years 1999 through 2001, the~~  
22 ~~Annual Percentage shall be 7.1%. For fiscal year 2003, the~~  
23 ~~Annual Percentage shall be 8%. For fiscal year 2004, the~~  
24 ~~Annual Percentage shall be 11.7%. Upon the effective date~~  
25 ~~of Public Act 93-839 (July 30, 2004), the Annual Percentage~~  
26 ~~shall be 10% for fiscal year 2005. For fiscal year 2006,~~

1 ~~the Annual Percentage shall be 9.75%. For fiscal year 2007,~~  
2 ~~the Annual Percentage shall be 9.75%. For fiscal year 2008,~~  
3 ~~the Annual Percentage shall be 7.75%. For fiscal year 2009,~~  
4 ~~the Annual Percentage shall be 9.75%. For fiscal year 2010,~~  
5 ~~the Annual Percentage shall be 9.75%. For fiscal year 2011,~~  
6 the Annual Percentage shall be 8.75%. For fiscal year 2012,  
7 the Annual Percentage shall be 8.75%. For fiscal year 2013,  
8 the Annual Percentage shall be 9.75%. For fiscal year 2014,  
9 the Annual Percentage shall be 9.5%. For fiscal year 2015,  
10 the Annual Percentage shall be 10%. For fiscal year 2018,  
11 the Annual Percentage shall be 9.8%. For fiscal year 2019,  
12 the Annual Percentage shall be 9.7%. For fiscal year 2020,  
13 the Annual Percentage shall be 9.5%. For all other fiscal  
14 years, the Annual Percentage shall be calculated as a  
15 fraction, the numerator of which shall be the amount of  
16 refunds approved for payment by the Department during the  
17 preceding fiscal year as a result of overpayment of tax  
18 liability under subsections (a) and (b) (1), (2), and (3) of  
19 Section 201 of this Act plus the amount of such refunds  
20 remaining approved but unpaid at the end of the preceding  
21 fiscal year, minus the amounts transferred into the Income  
22 Tax Refund Fund from the Tobacco Settlement Recovery Fund,  
23 and the denominator of which shall be the amounts which  
24 will be collected pursuant to subsections (a) and (b) (1),  
25 (2), and (3) of Section 201 of this Act during the  
26 preceding fiscal year; except that in State fiscal year

1 2002, the Annual Percentage shall in no event exceed 7.6%.  
2 The Director of Revenue shall certify the Annual Percentage  
3 to the Comptroller on the last business day of the fiscal  
4 year immediately preceding the fiscal year for which it is  
5 to be effective.

6 (2) Beginning on January 1, 1989 and thereafter, the  
7 Department shall deposit a percentage of the amounts  
8 collected pursuant to subsections (a) and (b) (6), (7), and  
9 (8), (c) and (d) of Section 201 of this Act into a fund in  
10 the State treasury known as the Income Tax Refund Fund. ~~The~~  
11 ~~Department shall deposit 18% of such amounts during the~~  
12 ~~period beginning January 1, 1989 and ending on June 30,~~  
13 ~~1989.~~ Beginning with State fiscal year 1990 and for each  
14 fiscal year thereafter, the percentage deposited into the  
15 Income Tax Refund Fund during a fiscal year shall be the  
16 Annual Percentage. ~~For fiscal years 1999, 2000, and 2001,~~  
17 ~~the Annual Percentage shall be 19%. For fiscal year 2003,~~  
18 ~~the Annual Percentage shall be 27%. For fiscal year 2004,~~  
19 ~~the Annual Percentage shall be 32%. Upon the effective date~~  
20 ~~of Public Act 93-839 (July 30, 2004), the Annual Percentage~~  
21 ~~shall be 24% for fiscal year 2005. For fiscal year 2006,~~  
22 ~~the Annual Percentage shall be 20%. For fiscal year 2007,~~  
23 ~~the Annual Percentage shall be 17.5%. For fiscal year 2008,~~  
24 ~~the Annual Percentage shall be 15.5%. For fiscal year 2009,~~  
25 ~~the Annual Percentage shall be 17.5%. For fiscal year 2010,~~  
26 ~~the Annual Percentage shall be 17.5%. For fiscal year 2011,~~

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

26 (3) The Comptroller shall order transferred and the

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

5           (d) Expenditures from Income Tax Refund Fund.

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

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

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



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

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

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

25 (5) This Act shall constitute an irrevocable and  
26 continuing appropriation from the Income Tax Refund Fund

1           for the purpose of paying refunds upon the order of the  
2           Director in accordance with the provisions of this Section.

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

26          (f) Deposits into the Fund for the Advancement of

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

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 (f) on or after the effective date of the reduction.

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

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

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

13 (Source: P.A. 99-78, eff. 7-20-15; 100-22, eff. 7-6-17; 100-23,  
14 eff. 7-6-17; 100-587, eff. 6-4-18; 100-621, eff. 7-20-18;  
15 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; revised 1-8-19.)

16 Section 5-65. The Regional Transportation Authority Act is  
17 amended by changing Section 4.09 as follows:

18 (70 ILCS 3615/4.09) (from Ch. 111 2/3, par. 704.09)

19 Sec. 4.09. Public Transportation Fund and the Regional  
20 Transportation Authority Occupation and Use Tax Replacement  
21 Fund.

22 (a) (1) Except as otherwise provided in paragraph (4), as  
23 soon as possible after the first day of each month, beginning  
24 July 1, 1984, upon certification of the Department of Revenue,

1 the Comptroller shall order transferred and the Treasurer shall  
2 transfer from the General Revenue Fund to a special fund in the  
3 State Treasury to be known as the Public Transportation Fund an  
4 amount equal to 25% of the net revenue, before the deduction of  
5 the serviceman and retailer discounts pursuant to Section 9 of  
6 the Service Occupation Tax Act and Section 3 of the Retailers'  
7 Occupation Tax Act, realized from any tax imposed by the  
8 Authority pursuant to Sections 4.03 and 4.03.1 and 25% of the  
9 amounts deposited into the Regional Transportation Authority  
10 tax fund created by Section 4.03 of this Act, from the County  
11 and Mass Transit District Fund as provided in Section 6z-20 of  
12 the State Finance Act and 25% of the amounts deposited into the  
13 Regional Transportation Authority Occupation and Use Tax  
14 Replacement Fund from the State and Local Sales Tax Reform Fund  
15 as provided in Section 6z-17 of the State Finance Act. On the  
16 first day of the month following the date that the Department  
17 receives revenues from increased taxes under Section 4.03(m) as  
18 authorized by Public Act 95-708 ~~this amendatory Act of the 95th~~  
19 ~~General Assembly~~, in lieu of the transfers authorized in the  
20 preceding sentence, upon certification of the Department of  
21 Revenue, the Comptroller shall order transferred and the  
22 Treasurer shall transfer from the General Revenue Fund to the  
23 Public Transportation Fund an amount equal to 25% of the net  
24 revenue, before the deduction of the serviceman and retailer  
25 discounts pursuant to Section 9 of the Service Occupation Tax  
26 Act and Section 3 of the Retailers' Occupation Tax Act,

1 realized from (i) 80% of the proceeds of any tax imposed by the  
2 Authority at a rate of 1.25% in Cook County, (ii) 75% of the  
3 proceeds of any tax imposed by the Authority at the rate of 1%  
4 in Cook County, and (iii) one-third of the proceeds of any tax  
5 imposed by the Authority at the rate of 0.75% in the Counties  
6 of DuPage, Kane, Lake, McHenry, and Will, all pursuant to  
7 Section 4.03, and 25% of the net revenue realized from any tax  
8 imposed by the Authority pursuant to Section 4.03.1, and 25% of  
9 the amounts deposited into the Regional Transportation  
10 Authority tax fund created by Section 4.03 of this Act from the  
11 County and Mass Transit District Fund as provided in Section  
12 6z-20 of the State Finance Act, and 25% of the amounts  
13 deposited into the Regional Transportation Authority  
14 Occupation and Use Tax Replacement Fund from the State and  
15 Local Sales Tax Reform Fund as provided in Section 6z-17 of the  
16 State Finance Act. As used in this Section, net revenue  
17 realized for a month shall be the revenue collected by the  
18 State pursuant to Sections 4.03 and 4.03.1 during the previous  
19 month from within the metropolitan region, less the amount paid  
20 out during that same month as refunds to taxpayers for  
21 overpayment of liability in the metropolitan region under  
22 Sections 4.03 and 4.03.1.

23 Notwithstanding any provision of law to the contrary,  
24 beginning on July 6, 2017 (the effective date of Public Act  
25 100-23) ~~this amendatory Act of the 100th General Assembly,~~  
26 those amounts required under this paragraph (1) of subsection

1 (a) to be transferred by the Treasurer into the Public  
2 Transportation Fund from the General Revenue Fund shall be  
3 directly deposited into the Public Transportation Fund as the  
4 revenues are realized from the taxes indicated.

5 (2) Except as otherwise provided in paragraph (4), on  
6 February 1, 2009 (the first day of the month following the  
7 effective date of Public Act 95-708) ~~this amendatory Act of the~~  
8 ~~95th General Assembly~~ and each month thereafter, upon  
9 certification by the Department of Revenue, the Comptroller  
10 shall order transferred and the Treasurer shall transfer from  
11 the General Revenue Fund to the Public Transportation Fund an  
12 amount equal to 5% of the net revenue, before the deduction of  
13 the serviceman and retailer discounts pursuant to Section 9 of  
14 the Service Occupation Tax Act and Section 3 of the Retailers'  
15 Occupation Tax Act, realized from any tax imposed by the  
16 Authority pursuant to Sections 4.03 and 4.03.1 and certified by  
17 the Department of Revenue under Section 4.03(n) of this Act to  
18 be paid to the Authority and 5% of the amounts deposited into  
19 the Regional Transportation Authority tax fund created by  
20 Section 4.03 of this Act from the County and Mass Transit  
21 District Fund as provided in Section 6z-20 of the State Finance  
22 Act, and 5% of the amounts deposited into the Regional  
23 Transportation Authority Occupation and Use Tax Replacement  
24 Fund from the State and Local Sales Tax Reform Fund as provided  
25 in Section 6z-17 of the State Finance Act, and 5% of the  
26 revenue realized by the Chicago Transit Authority as financial

1 assistance from the City of Chicago from the proceeds of any  
2 tax imposed by the City of Chicago under Section 8-3-19 of the  
3 Illinois Municipal Code.

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 (2) 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 (3) Except as otherwise provided in paragraph (4), as soon  
12 as possible after the first day of January, 2009 and each month  
13 thereafter, upon certification of the Department of Revenue  
14 with respect to the taxes collected under Section 4.03, 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 25% 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 (i) 20% of the proceeds of any tax imposed by the Authority at  
22 a rate of 1.25% in Cook County, (ii) 25% of the proceeds of any  
23 tax imposed by the Authority at the rate of 1% in Cook County,  
24 and (iii) one-third of the proceeds of any tax imposed by the  
25 Authority at the rate of 0.75% in the Counties of DuPage, Kane,  
26 Lake, McHenry, and Will, all pursuant to Section 4.03, and the



1 Comptroller shall order transferred and the Treasurer shall  
2 transfer from the General Revenue Fund to the Public  
3 Transportation Fund (iv) an amount equal to 25% of the revenue  
4 realized by the Chicago Transit Authority as financial  
5 assistance from the City of Chicago from the proceeds of any  
6 tax imposed by the City of Chicago under Section 8-3-19 of the  
7 Illinois Municipal Code.

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 paragraph (3) of  
11 subsection (a) to be transferred by the Treasurer into the  
12 Public Transportation Fund from the General Revenue Fund shall  
13 be directly deposited into the Public Transportation Fund as  
14 the revenues are realized from the taxes indicated.

15 (4) Notwithstanding any provision of law to the contrary,  
16 of the transfers to be made under paragraphs (1), (2), and (3)  
17 of this subsection (a) from the General Revenue Fund to the  
18 Public Transportation Fund, the first \$150,000,000  
19 ~~\$100,000,000~~ that would have otherwise been transferred from  
20 the General Revenue Fund shall be transferred from the Road  
21 Fund. The remaining balance of such transfers shall be made  
22 from the General Revenue Fund.

23 (5) (Blank). ~~For State fiscal year 2018 only,~~  
24 ~~notwithstanding any provision of law to the contrary, the total~~  
25 ~~amount of revenue and deposits under this subsection (a)~~  
26 ~~attributable to revenues realized during State fiscal year 2018~~

1 ~~shall be reduced by 10%.~~

2 (6) (Blank). ~~For State fiscal year 2019 only,~~  
3 ~~notwithstanding any provision of law to the contrary, the total~~  
4 ~~amount of revenue and deposits under this Section attributable~~  
5 ~~to revenues realized during State fiscal year 2019 shall be~~  
6 ~~reduced by 5%.~~

7 (7) For State fiscal year 2020 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 2020 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 ~~(20 ILCS 2705/2705-305)~~, and all other  
13 revenues properly included consistent with generally  
14 accepted accounting principles but may not include: the  
15 proceeds from any borrowing, and, beginning with the 2007  
16 fiscal year, all revenues and receipts, including but not  
17 limited to fares and grants received from the federal,  
18 State or any unit of local government or other entity,  
19 derived from providing ADA paratransit service pursuant to  
20 Section 2.30 of the Regional Transportation Authority Act.  
21 "Costs" include all items properly included as operating  
22 costs consistent with generally accepted accounting  
23 principles, including administrative costs, but do not  
24 include: depreciation; payment of principal and interest  
25 on bonds, notes or other evidences of obligations for  
26 borrowed money of the Authority; payments with respect to

1 public transportation facilities made pursuant to  
2 subsection (b) of Section 2.20; any payments with respect  
3 to rate protection contracts, credit enhancements or  
4 liquidity agreements made under Section 4.14; any other  
5 cost as to which it is reasonably expected that a cash  
6 expenditure will not be made; costs for passenger security  
7 including grants, contracts, personnel, equipment and  
8 administrative expenses, except in the case of the Chicago  
9 Transit Authority, in which case the term does not include  
10 costs spent annually by that entity for protection against  
11 crime as required by Section 27a of the Metropolitan  
12 Transit Authority Act; the costs of Debt Service paid by  
13 the Chicago Transit Authority, as defined in Section 12c of  
14 the Metropolitan Transit Authority Act, or bonds or notes  
15 issued pursuant to that Section; the payment by the  
16 Commuter Rail Division of debt service on bonds issued  
17 pursuant to Section 3B.09; expenses incurred by the  
18 Suburban Bus Division for the cost of new public  
19 transportation services funded from grants pursuant to  
20 Section 2.01e of this ~~amendatory Act of the 95th General~~  
21 ~~Assembly~~ for a period of 2 years from the date of  
22 initiation of each such service; costs as exempted by the  
23 Board for projects pursuant to Section 2.09 of this Act;  
24 or, beginning with the 2007 fiscal year, expenses related  
25 to providing ADA paratransit service pursuant to Section  
26 2.30 of the Regional Transportation Authority Act; or in

1 fiscal years 2008 through 2012 inclusive, costs in the  
2 amount of \$200,000,000 in fiscal year 2008, reducing by  
3 \$40,000,000 in each fiscal year thereafter until this  
4 exemption is eliminated. If said system generated revenues  
5 are less than 50% of said costs, the Board shall remit an  
6 amount equal to the amount of the deficit to the State. The  
7 Treasurer shall deposit any such payment in the Road Fund;  
8 and

9 (ii) whether, beginning with the 2007 fiscal year, the  
10 aggregate of all fares charged and received for ADA  
11 paratransit services equals the system generated ADA  
12 paratransit services revenue recovery ratio percentage of  
13 the aggregate of all costs of providing such ADA  
14 paratransit services.

15 (h) If the Authority makes any payment to the State under  
16 paragraph (g), the Authority shall reduce the amount provided  
17 to a Service Board from funds transferred under paragraph (a)  
18 in proportion to the amount by which that Service Board failed  
19 to meet its required system generated revenues recovery ratio.  
20 A Service Board which is affected by a reduction in funds under  
21 this paragraph shall submit to the Authority concurrently with  
22 its next due quarterly report a revised budget incorporating  
23 the reduction in funds. The revised budget must meet the  
24 criteria specified in clauses (i) through (vi) of Section  
25 4.11(b)(2). The Board shall review and act on the revised  
26 budget as provided in Section 4.11(b)(3).

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

2 Section 5-70. The School Code is amended by changing  
3 Sections 3-16 and 18-8.15 and by adding Sections 2-3.176,  
4 2-3.177, 2-3.178, and 14-7.02c as follows:

5 (105 ILCS 5/2-3.176 new)

6 Sec. 2-3.176. Transfers to Governor's Grant Fund. In  
7 addition to any other transfers that may be provided for by  
8 law, the State Comptroller shall direct and the State Treasurer  
9 shall transfer from the SBE Federal Agency Services Fund and  
10 the SBE Federal Department of Education Fund into the  
11 Governor's Grant Fund such amounts as may be directed in  
12 writing by the State Board of Education.

13 (105 ILCS 5/2-3.177 new)

14 Sec. 2-3.177. Transfers to DHS Special Purposes Trust Fund.  
15 In addition to any other transfers that may be provided for by  
16 law, the State Comptroller shall direct and the State Treasurer  
17 shall transfer from the SBE Federal Agency Services Fund into  
18 the DHS Special Purposes Trust Fund such amounts as may be  
19 directed in writing by the State Board of Education.

20 (105 ILCS 5/2-3.178 new)

21 Sec. 2-3.178. K-12 Recycling Grant Program.

22 (a) Subject to appropriation, the State Board of Education

1 must create and administer the K-12 Recycling Grant Program to  
2 provide grants to school districts for the implementation or  
3 improvement of a school's recycling program. A school district  
4 that applies for a grant under this Section may receive a  
5 maximum grant amount of \$5,000 per school in that district and  
6 may use the grant funds only to implement or improve a school's  
7 recycling program.

8 (b) The State Board must adopt rules to implement this  
9 Section.

10 (105 ILCS 5/3-16)

11 Sec. 3-16. Grants to alternative schools, safe schools, and  
12 alternative learning opportunities programs. The State Board  
13 of Education, subject to appropriation, shall award grants to  
14 alternative schools, safe schools, and alternative learning  
15 opportunities programs operated by a regional office of  
16 education. For fiscal year 2018, to ~~to~~ calculate grant amounts  
17 to the programs operated by regional offices of education, the  
18 State Board shall calculate an amount equal to the greater of  
19 the regional program's best 3 months of average daily  
20 attendance for the 2016-2017 school year or the average of the  
21 best 3 months of average daily attendance for the 2014-2015  
22 school year through the 2016-2017 school year, multiplied by  
23 the amount of \$6,119. For fiscal year 2019, to calculate grant  
24 amounts to the programs operated by regional offices of  
25 education, the State Board shall calculate an amount equal to

1 the greater of the regional program's best 3 months of average  
2 daily attendance for the 2017-2018 school year or the average  
3 of the best 3 months of average daily attendance for the  
4 2015-2016 school year through the 2017-2018 school year,  
5 multiplied by the amount of \$6,119. These amounts ~~This amount~~  
6 shall be termed the "Regional Program Increased Enrollment  
7 Recognition". If the amount of the Regional Program Increased  
8 Enrollment Recognition is greater than the amount of the  
9 regional office of education program's Base Funding Minimum for  
10 fiscal year 2018 or fiscal year 2019, calculated under Section  
11 18-8.15, then the State Board of Education shall pay the  
12 regional program a grant equal to the difference between the  
13 regional program's Regional Program Increased Enrollment  
14 Recognition and the Base Funding Minimum for fiscal year 2018  
15 or fiscal year 2019, respectively. Nothing in this Section  
16 shall be construed to alter any payments or calculations under  
17 Section 18-8.15.

18 (Source: P.A. 100-587, eff. 6-4-18.)

19 (105 ILCS 5/14-7.02c new)

20 Sec. 14-7.02c. Private therapeutic day schools; student  
21 enrollment data. The Illinois Purchased Care Review Board must  
22 accept amended student enrollment data from special education  
23 private therapeutic day schools that have specialized  
24 contractual agreements with a school district having a  
25 population exceeding 500,000 inhabitants in the 2016-2017 and

1 2017-2018 school years. The amended student enrollment data  
2 must be based on actual monthly enrollment days where a student  
3 placed by the school district was formally enrolled and began  
4 to receive services through the last date he or she was  
5 formally exited from the therapeutic day school. All enrolled  
6 days must be confined to the official beginning and end dates  
7 of the therapeutic day school's official calendar on file with  
8 the State Board of Education. In no instance may the amended  
9 enrollment be further reduced to account for student absences.  
10 A school district having a population of 500,000 or less  
11 inhabitants must be billed at the per diem rate approved by the  
12 Illinois Purchased Care Review Board based on days enrolled as  
13 prescribed in Section 900.330 of Title 89 of the Illinois  
14 Administrative Code.

15 (105 ILCS 5/18-8.15)

16 Sec. 18-8.15. Evidence-based funding for student success  
17 for the 2017-2018 and subsequent school years.

18 (a) General provisions.

19 (1) The purpose of this Section is to ensure that, by  
20 June 30, 2027 and beyond, this State has a kindergarten  
21 through grade 12 public education system with the capacity  
22 to ensure the educational development of all persons to the  
23 limits of their capacities in accordance with Section 1 of  
24 Article X of the Constitution of the State of Illinois. To  
25 accomplish that objective, this Section creates a method of

1 funding public education that is evidence-based; is  
2 sufficient to ensure every student receives a meaningful  
3 opportunity to learn irrespective of race, ethnicity,  
4 sexual orientation, gender, or community-income level; and  
5 is sustainable and predictable. When fully funded under  
6 this Section, every school shall have the resources, based  
7 on what the evidence indicates is needed, to:

8 (A) provide all students with a high quality  
9 education that offers the academic, enrichment, social  
10 and emotional support, technical, and career-focused  
11 programs that will allow them to become competitive  
12 workers, responsible parents, productive citizens of  
13 this State, and active members of our national  
14 democracy;

15 (B) ensure all students receive the education they  
16 need to graduate from high school with the skills  
17 required to pursue post-secondary education and  
18 training for a rewarding career;

19 (C) reduce, with a goal of eliminating, the  
20 achievement gap between at-risk and non-at-risk  
21 students by raising the performance of at-risk  
22 students and not by reducing standards; and

23 (D) ensure this State satisfies its obligation to  
24 assume the primary responsibility to fund public  
25 education and simultaneously relieve the  
26 disproportionate burden placed on local property taxes



1 to fund schools.

2 (2) The evidence-based funding formula under this  
3 Section shall be applied to all Organizational Units in  
4 this State. The evidence-based funding formula outlined in  
5 this Act is based on the formula outlined in Senate Bill 1  
6 of the 100th General Assembly, as passed by both  
7 legislative chambers. As further defined and described in  
8 this Section, there are 4 major components of the  
9 evidence-based funding model:

10 (A) First, the model calculates a unique adequacy  
11 target for each Organizational Unit in this State that  
12 considers the costs to implement research-based  
13 activities, the unit's student demographics, and  
14 regional wage difference.

15 (B) Second, the model calculates each  
16 Organizational Unit's local capacity, or the amount  
17 each Organizational Unit is assumed to contribute  
18 towards its adequacy target from local resources.

19 (C) Third, the model calculates how much funding  
20 the State currently contributes to the Organizational  
21 Unit, and adds that to the unit's local capacity to  
22 determine the unit's overall current adequacy of  
23 funding.

24 (D) Finally, the model's distribution method  
25 allocates new State funding to those Organizational  
26 Units that are least well-funded, considering both

1 local capacity and State funding, in relation to their  
2 adequacy target.

3 (3) An Organizational Unit receiving any funding under  
4 this Section may apply those funds to any fund so received  
5 for which that Organizational Unit is authorized to make  
6 expenditures by law.

7 (4) As used in this Section, the following terms shall  
8 have the meanings ascribed in this paragraph (4):

9 "Adequacy Target" is defined in paragraph (1) of  
10 subsection (b) of this Section.

11 "Adjusted EAV" is defined in paragraph (4) of  
12 subsection (d) of this Section.

13 "Adjusted Local Capacity Target" is defined in  
14 paragraph (3) of subsection (c) of this Section.

15 "Adjusted Operating Tax Rate" means a tax rate for all  
16 Organizational Units, for which the State Superintendent  
17 shall calculate and subtract for the Operating Tax Rate a  
18 transportation rate based on total expenses for  
19 transportation services under this Code, as reported on the  
20 most recent Annual Financial Report in Pupil  
21 Transportation Services, function 2550 in both the  
22 Education and Transportation funds and functions 4110 and  
23 4120 in the Transportation fund, less any corresponding  
24 fiscal year State of Illinois scheduled payments excluding  
25 net adjustments for prior years for regular, vocational, or  
26 special education transportation reimbursement pursuant to

1 Section 29-5 or subsection (b) of Section 14-13.01 of this  
2 Code divided by the Adjusted EAV. If an Organizational  
3 Unit's corresponding fiscal year State of Illinois  
4 scheduled payments excluding net adjustments for prior  
5 years for regular, vocational, or special education  
6 transportation reimbursement pursuant to Section 29-5 or  
7 subsection (b) of Section 14-13.01 of this Code exceed the  
8 total transportation expenses, as defined in this  
9 paragraph, no transportation rate shall be subtracted from  
10 the Operating Tax Rate.

11 "Allocation Rate" is defined in paragraph (3) of  
12 subsection (g) of this Section.

13 "Alternative School" means a public school that is  
14 created and operated by a regional superintendent of  
15 schools and approved by the State Board.

16 "Applicable Tax Rate" is defined in paragraph (1) of  
17 subsection (d) of this Section.

18 "Assessment" means any of those benchmark, progress  
19 monitoring, formative, diagnostic, and other assessments,  
20 in addition to the State accountability assessment, that  
21 assist teachers' needs in understanding the skills and  
22 meeting the needs of the students they serve.

23 "Assistant principal" means a school administrator  
24 duly endorsed to be employed as an assistant principal in  
25 this State.

26 "At-risk student" means a student who is at risk of not

1 meeting the Illinois Learning Standards or not graduating  
2 from elementary or high school and who demonstrates a need  
3 for vocational support or social services beyond that  
4 provided by the regular school program. All students  
5 included in an Organizational Unit's Low-Income Count, as  
6 well as all English learner and disabled students attending  
7 the Organizational Unit, shall be considered at-risk  
8 students under this Section.

9 "Average Student Enrollment" or "ASE" for fiscal year  
10 2018 means, for an Organizational Unit, the greater of the  
11 average number of students (grades K through 12) reported  
12 to the State Board as enrolled in the Organizational Unit  
13 on October 1 in the immediately preceding school year, plus  
14 the pre-kindergarten students who receive special  
15 education services of 2 or more hours a day as reported to  
16 the State Board on December 1 in the immediately preceding  
17 school year, or the average number of students (grades K  
18 through 12) reported to the State Board as enrolled in the  
19 Organizational Unit on October 1, plus the  
20 pre-kindergarten students who receive special education  
21 services of 2 or more hours a day as reported to the State  
22 Board on December 1, for each of the immediately preceding  
23 3 school years. For fiscal year 2019 and each subsequent  
24 fiscal year, "Average Student Enrollment" or "ASE" means,  
25 for an Organizational Unit, the greater of the average  
26 number of students (grades K through 12) reported to the

1 State Board as enrolled in the Organizational Unit on  
2 October 1 and March 1 in the immediately preceding school  
3 year, plus the pre-kindergarten students who receive  
4 special education services as reported to the State Board  
5 on October 1 and March 1 in the immediately preceding  
6 school year, or the average number of students (grades K  
7 through 12) reported to the State Board as enrolled in the  
8 Organizational Unit on October 1 and March 1, plus the  
9 pre-kindergarten students who receive special education  
10 services as reported to the State Board on October 1 and  
11 March 1, for each of the immediately preceding 3 school  
12 years. For the purposes of this definition, "enrolled in  
13 the Organizational Unit" means the number of students  
14 reported to the State Board who are enrolled in schools  
15 within the Organizational Unit that the student attends or  
16 would attend if not placed or transferred to another school  
17 or program to receive needed services. For the purposes of  
18 calculating "ASE", all students, grades K through 12,  
19 excluding those attending kindergarten for a half day and  
20 students attending an alternative education program  
21 operated by a regional office of education or intermediate  
22 service center, shall be counted as 1.0. All students  
23 attending kindergarten for a half day shall be counted as  
24 0.5, unless in 2017 by June 15 or by March 1 in subsequent  
25 years, the school district reports to the State Board of  
26 Education the intent to implement full-day kindergarten

1 district-wide for all students, then all students  
2 attending kindergarten shall be counted as 1.0. Special  
3 education pre-kindergarten students shall be counted as  
4 0.5 each. If the State Board does not collect or has not  
5 collected both an October 1 and March 1 enrollment count by  
6 grade or a December 1 collection of special education  
7 pre-kindergarten students as of the effective date of this  
8 amendatory Act of the 100th General Assembly, it shall  
9 establish such collection for all future years. For any  
10 year where a count by grade level was collected only once,  
11 that count shall be used as the single count available for  
12 computing a 3-year average ASE. Funding for programs  
13 operated by a regional office of education or an  
14 intermediate service center must be calculated using the  
15 evidence-based funding formula under this Section for the  
16 2019-2020 school year and each subsequent school year until  
17 separate adequacy formulas are developed and adopted for  
18 each type of program. ASE for a program operated by a  
19 regional office of education or an intermediate service  
20 center must be determined by the March 1 enrollment for the  
21 program. For the 2019-2020 school year, the ASE used in the  
22 calculation must be the first-year ASE and, in that year  
23 only, the assignment of students served by a regional  
24 office of education or intermediate service center shall  
25 not result in a reduction of the March enrollment for any  
26 school district. For the 2020-2021 school year, the ASE

1       must be the greater of the current-year ASE or the 2-year  
2       average ASE. Beginning with the 2021-2022 school year, the  
3       ASE must be the greater of the current-year ASE or the  
4       3-year average ASE. School districts shall submit the data  
5       for the ASE calculation to the State Board within 45 days  
6       of the dates required in this Section for submission of  
7       enrollment data in order for it to be included in the ASE  
8       calculation. For fiscal year 2018 only, the ASE calculation  
9       shall include only enrollment taken on October 1.

10       "Base Funding Guarantee" is defined in paragraph (10)  
11       of subsection (g) of this Section.

12       "Base Funding Minimum" is defined in subsection (e) of  
13       this Section.

14       "Base Tax Year" means the property tax levy year used  
15       to calculate the Budget Year allocation of primary State  
16       aid.

17       "Base Tax Year's Extension" means the product of the  
18       equalized assessed valuation utilized by the county clerk  
19       in the Base Tax Year multiplied by the limiting rate as  
20       calculated by the county clerk and defined in PTELL.

21       "Bilingual Education Allocation" means the amount of  
22       an Organizational Unit's final Adequacy Target  
23       attributable to bilingual education divided by the  
24       Organizational Unit's final Adequacy Target, the product  
25       of which shall be multiplied by the amount of new funding  
26       received pursuant to this Section. An Organizational

1 Unit's final Adequacy Target attributable to bilingual  
2 education shall include all additional investments in  
3 English learner students' adequacy elements.

4 "Budget Year" means the school year for which primary  
5 State aid is calculated and awarded under this Section.

6 "Central office" means individual administrators and  
7 support service personnel charged with managing the  
8 instructional programs, business and operations, and  
9 security of the Organizational Unit.

10 "Comparable Wage Index" or "CWI" means a regional cost  
11 differentiation metric that measures systemic, regional  
12 variations in the salaries of college graduates who are not  
13 educators. The CWI utilized for this Section shall, for the  
14 first 3 years of Evidence-Based Funding implementation, be  
15 the CWI initially developed by the National Center for  
16 Education Statistics, as most recently updated by Texas A &  
17 M University. In the fourth and subsequent years of  
18 Evidence-Based Funding implementation, the State  
19 Superintendent shall re-determine the CWI using a similar  
20 methodology to that identified in the Texas A & M  
21 University study, with adjustments made no less frequently  
22 than once every 5 years.

23 "Computer technology and equipment" means computers  
24 servers, notebooks, network equipment, copiers, printers,  
25 instructional software, security software, curriculum  
26 management courseware, and other similar materials and



1 equipment.

2 "Computer technology and equipment investment  
3 allocation" means the final Adequacy Target amount of an  
4 Organizational Unit assigned to Tier 1 or Tier 2 in the  
5 prior school year attributable to the additional \$285.50  
6 per student computer technology and equipment investment  
7 grant divided by the Organizational Unit's final Adequacy  
8 Target, the result of which shall be multiplied by the  
9 amount of new funding received pursuant to this Section. An  
10 Organizational Unit assigned to a Tier 1 or Tier 2 final  
11 Adequacy Target attributable to the received computer  
12 technology and equipment investment grant shall include  
13 all additional investments in computer technology and  
14 equipment adequacy elements.

15 "Core subject" means mathematics; science; reading,  
16 English, writing, and language arts; history and social  
17 studies; world languages; and subjects taught as Advanced  
18 Placement in high schools.

19 "Core teacher" means a regular classroom teacher in  
20 elementary schools and teachers of a core subject in middle  
21 and high schools.

22 "Core Intervention teacher (tutor)" means a licensed  
23 teacher providing one-on-one or small group tutoring to  
24 students struggling to meet proficiency in core subjects.

25 "CPPRT" means corporate personal property replacement  
26 tax funds paid to an Organizational Unit during the

1 calendar year one year before the calendar year in which a  
2 school year begins, pursuant to "An Act in relation to the  
3 abolition of ad valorem personal property tax and the  
4 replacement of revenues lost thereby, and amending and  
5 repealing certain Acts and parts of Acts in connection  
6 therewith", certified August 14, 1979, as amended (Public  
7 Act 81-1st S.S.-1).

8 "EAV" means equalized assessed valuation as defined in  
9 paragraph (2) of subsection (d) of this Section and  
10 calculated in accordance with paragraph (3) of subsection  
11 (d) of this Section.

12 "ECI" means the Bureau of Labor Statistics' national  
13 employment cost index for civilian workers in educational  
14 services in elementary and secondary schools on a  
15 cumulative basis for the 12-month calendar year preceding  
16 the fiscal year of the Evidence-Based Funding calculation.

17 "EIS Data" means the employment information system  
18 data maintained by the State Board on educators within  
19 Organizational Units.

20 "Employee benefits" means health, dental, and vision  
21 insurance offered to employees of an Organizational Unit,  
22 the costs associated with statutorily required payment of  
23 the normal cost of the Organizational Unit's teacher  
24 pensions, Social Security employer contributions, and  
25 Illinois Municipal Retirement Fund employer contributions.

26 "English learner" or "EL" means a child included in the

1 definition of "English learners" under Section 14C-2 of  
2 this Code participating in a program of transitional  
3 bilingual education or a transitional program of  
4 instruction meeting the requirements and program  
5 application procedures of Article 14C of this Code. For the  
6 purposes of collecting the number of EL students enrolled,  
7 the same collection and calculation methodology as defined  
8 above for "ASE" shall apply to English learners, with the  
9 exception that EL student enrollment shall include  
10 students in grades pre-kindergarten through 12.

11 "Essential Elements" means those elements, resources,  
12 and educational programs that have been identified through  
13 academic research as necessary to improve student success,  
14 improve academic performance, close achievement gaps, and  
15 provide for other per student costs related to the delivery  
16 and leadership of the Organizational Unit, as well as the  
17 maintenance and operations of the unit, and which are  
18 specified in paragraph (2) of subsection (b) of this  
19 Section.

20 "Evidence-Based Funding" means State funding provided  
21 to an Organizational Unit pursuant to this Section.

22 "Extended day" means academic and enrichment programs  
23 provided to students outside the regular school day before  
24 and after school or during non-instructional times during  
25 the school day.

26 "Extension Limitation Ratio" means a numerical ratio

1 in which the numerator is the Base Tax Year's Extension and  
2 the denominator is the Preceding Tax Year's Extension.

3 "Final Percent of Adequacy" is defined in paragraph (4)  
4 of subsection (f) of this Section.

5 "Final Resources" is defined in paragraph (3) of  
6 subsection (f) of this Section.

7 "Full-time equivalent" or "FTE" means the full-time  
8 equivalency compensation for staffing the relevant  
9 position at an Organizational Unit.

10 "Funding Gap" is defined in paragraph (1) of subsection  
11 (g).

12 "Guidance counselor" means a licensed guidance  
13 counselor who provides guidance and counseling support for  
14 students within an Organizational Unit.

15 "Hybrid District" means a partial elementary unit  
16 district created pursuant to Article 11E of this Code.

17 "Instructional assistant" means a core or special  
18 education, non-licensed employee who assists a teacher in  
19 the classroom and provides academic support to students.

20 "Instructional facilitator" means a qualified teacher  
21 or licensed teacher leader who facilitates and coaches  
22 continuous improvement in classroom instruction; provides  
23 instructional support to teachers in the elements of  
24 research-based instruction or demonstrates the alignment  
25 of instruction with curriculum standards and assessment  
26 tools; develops or coordinates instructional programs or

1 strategies; develops and implements training; chooses  
2 standards-based instructional materials; provides teachers  
3 with an understanding of current research; serves as a  
4 mentor, site coach, curriculum specialist, or lead  
5 teacher; or otherwise works with fellow teachers, in  
6 collaboration, to use data to improve instructional  
7 practice or develop model lessons.

8 "Instructional materials" means relevant instructional  
9 materials for student instruction, including, but not  
10 limited to, textbooks, consumable workbooks, laboratory  
11 equipment, library books, and other similar materials.

12 "Laboratory School" means a public school that is  
13 created and operated by a public university and approved by  
14 the State Board.

15 "Librarian" means a teacher with an endorsement as a  
16 library information specialist or another individual whose  
17 primary responsibility is overseeing library resources  
18 within an Organizational Unit.

19 "Limiting rate for Hybrid Districts" means the  
20 combined elementary school and high school limited rates.

21 "Local Capacity" is defined in paragraph (1) of  
22 subsection (c) of this Section.

23 "Local Capacity Percentage" is defined in subparagraph  
24 (A) of paragraph (2) of subsection (c) of this Section.

25 "Local Capacity Ratio" is defined in subparagraph (B)  
26 of paragraph (2) of subsection (c) of this Section.

1 "Local Capacity Target" is defined in paragraph (2) of  
2 subsection (c) of this Section.

3 "Low-Income Count" means, for an Organizational Unit  
4 in a fiscal year, the higher of the average number of  
5 students for the prior school year or the immediately  
6 preceding 3 school years who, as of July 1 of the  
7 immediately preceding fiscal year (as determined by the  
8 Department of Human Services), are eligible for at least  
9 one of the following low income programs: Medicaid, the  
10 Children's Health Insurance Program, TANF, or the  
11 Supplemental Nutrition Assistance Program, excluding  
12 pupils who are eligible for services provided by the  
13 Department of Children and Family Services. Until such time  
14 that grade level low-income populations become available,  
15 grade level low-income populations shall be determined by  
16 applying the low-income percentage to total student  
17 enrollments by grade level. The low-income percentage is  
18 determined by dividing the Low-Income Count by the Average  
19 Student Enrollment. The low-income percentage for programs  
20 operated by a regional office of education or an  
21 intermediate service center must be set to the weighted  
22 average of the low-income percentages of all of the school  
23 districts in the service region. The weighted low-income  
24 percentage is the result of multiplying the low-income  
25 percentage of each school district served by the regional  
26 office of education or intermediate service center by each

1 school district's Average Student Enrollment, summarizing  
2 those products and dividing the total by the total Average  
3 Student Enrollment for the service region.

4 "Maintenance and operations" means custodial services,  
5 facility and ground maintenance, facility operations,  
6 facility security, routine facility repairs, and other  
7 similar services and functions.

8 "Minimum Funding Level" is defined in paragraph (9) of  
9 subsection (g) of this Section.

10 "New Property Tax Relief Pool Funds" means, for any  
11 given fiscal year, all State funds appropriated under  
12 Section 2-3.170 of the School Code.

13 "New State Funds" means, for a given school year, all  
14 State funds appropriated for Evidence-Based Funding in  
15 excess of the amount needed to fund the Base Funding  
16 Minimum for all Organizational Units in that school year.

17 "Net State Contribution Target" means, for a given  
18 school year, the amount of State funds that would be  
19 necessary to fully meet the Adequacy Target of an  
20 Operational Unit minus the Preliminary Resources available  
21 to each unit.

22 "Nurse" means an individual licensed as a certified  
23 school nurse, in accordance with the rules established for  
24 nursing services by the State Board, who is an employee of  
25 and is available to provide health care-related services  
26 for students of an Organizational Unit.

1 "Operating Tax Rate" means the rate utilized in the  
2 previous year to extend property taxes for all purposes,  
3 except, Bond and Interest, Summer School, Rent, Capital  
4 Improvement, and Vocational Education Building purposes.  
5 For Hybrid Districts, the Operating Tax Rate shall be the  
6 combined elementary and high school rates utilized in the  
7 previous year to extend property taxes for all purposes,  
8 except, Bond and Interest, Summer School, Rent, Capital  
9 Improvement, and Vocational Education Building purposes.

10 "Organizational Unit" means a Laboratory School or any  
11 public school district that is recognized as such by the  
12 State Board and that contains elementary schools typically  
13 serving kindergarten through 5th grades, middle schools  
14 typically serving 6th through 8th grades, ~~or~~ high schools  
15 typically serving 9th through 12th grades, a program  
16 established under Section 2-3.66 or 2-3.41, or a program  
17 operated by a regional office of education or an  
18 intermediate service center under Article 13A or 13B. The  
19 General Assembly acknowledges that the actual grade levels  
20 served by a particular Organizational Unit may vary  
21 slightly from what is typical.

22 "Organizational Unit CWI" is determined by calculating  
23 the CWI in the region and original county in which an  
24 Organizational Unit's primary administrative office is  
25 located as set forth in this paragraph, provided that if  
26 the Organizational Unit CWI as calculated in accordance



1 with this paragraph is less than 0.9, the Organizational  
2 Unit CWI shall be increased to 0.9. Each county's current  
3 CWI value shall be adjusted based on the CWI value of that  
4 county's neighboring Illinois counties, to create a  
5 "weighted adjusted index value". This shall be calculated  
6 by summing the CWI values of all of a county's adjacent  
7 Illinois counties and dividing by the number of adjacent  
8 Illinois counties, then taking the weighted value of the  
9 original county's CWI value and the adjacent Illinois  
10 county average. To calculate this weighted value, if the  
11 number of adjacent Illinois counties is greater than 2, the  
12 original county's CWI value will be weighted at 0.25 and  
13 the adjacent Illinois county average will be weighted at  
14 0.75. If the number of adjacent Illinois counties is 2, the  
15 original county's CWI value will be weighted at 0.33 and  
16 the adjacent Illinois county average will be weighted at  
17 0.66. The greater of the county's current CWI value and its  
18 weighted adjusted index value shall be used as the  
19 Organizational Unit CWI.

20 "Preceding Tax Year" means the property tax levy year  
21 immediately preceding the Base Tax Year.

22 "Preceding Tax Year's Extension" means the product of  
23 the equalized assessed valuation utilized by the county  
24 clerk in the Preceding Tax Year multiplied by the Operating  
25 Tax Rate.

26 "Preliminary Percent of Adequacy" is defined in

1 paragraph (2) of subsection (f) of this Section.

2 "Preliminary Resources" is defined in paragraph (2) of  
3 subsection (f) of this Section.

4 "Principal" means a school administrator duly endorsed  
5 to be employed as a principal in this State.

6 "Professional development" means training programs for  
7 licensed staff in schools, including, but not limited to,  
8 programs that assist in implementing new curriculum  
9 programs, provide data focused or academic assessment data  
10 training to help staff identify a student's weaknesses and  
11 strengths, target interventions, improve instruction,  
12 encompass instructional strategies for English learner,  
13 gifted, or at-risk students, address inclusivity, cultural  
14 sensitivity, or implicit bias, or otherwise provide  
15 professional support for licensed staff.

16 "Prototypical" means 450 special education  
17 pre-kindergarten and kindergarten through grade 5 students  
18 for an elementary school, 450 grade 6 through 8 students  
19 for a middle school, and 600 grade 9 through 12 students  
20 for a high school.

21 "PTELL" means the Property Tax Extension Limitation  
22 Law.

23 "PTELL EAV" is defined in paragraph (4) of subsection  
24 (d) of this Section.

25 "Pupil support staff" means a nurse, psychologist,  
26 social worker, family liaison personnel, or other staff

1 member who provides support to at-risk or struggling  
2 students.

3 "Real Receipts" is defined in paragraph (1) of  
4 subsection (d) of this Section.

5 "Regionalization Factor" means, for a particular  
6 Organizational Unit, the figure derived by dividing the  
7 Organizational Unit CWI by the Statewide Weighted CWI.

8 "School site staff" means the primary school secretary  
9 and any additional clerical personnel assigned to a school.

10 "Special education" means special educational  
11 facilities and services, as defined in Section 14-1.08 of  
12 this Code.

13 "Special Education Allocation" means the amount of an  
14 Organizational Unit's final Adequacy Target attributable  
15 to special education divided by the Organizational Unit's  
16 final Adequacy Target, the product of which shall be  
17 multiplied by the amount of new funding received pursuant  
18 to this Section. An Organizational Unit's final Adequacy  
19 Target attributable to special education shall include all  
20 special education investment adequacy elements.

21 "Specialist teacher" means a teacher who provides  
22 instruction in subject areas not included in core subjects,  
23 including, but not limited to, art, music, physical  
24 education, health, driver education, career-technical  
25 education, and such other subject areas as may be mandated  
26 by State law or provided by an Organizational Unit.

1 "Specially Funded Unit" means an Alternative School,  
2 safe school, Department of Juvenile Justice school,  
3 special education cooperative or entity recognized by the  
4 State Board as a special education cooperative,  
5 State-approved charter school, or alternative learning  
6 opportunities program that received direct funding from  
7 the State Board during the 2016-2017 school year through  
8 any of the funding sources included within the calculation  
9 of the Base Funding Minimum or Glenwood Academy.

10 "Supplemental Grant Funding" means supplemental  
11 general State aid funding received by an Organization Unit  
12 during the 2016-2017 school year pursuant to subsection (H)  
13 of Section 18-8.05 of this Code (now repealed).

14 "State Adequacy Level" is the sum of the Adequacy  
15 Targets of all Organizational Units.

16 "State Board" means the State Board of Education.

17 "State Superintendent" means the State Superintendent  
18 of Education.

19 "Statewide Weighted CWI" means a figure determined by  
20 multiplying each Organizational Unit CWI times the ASE for  
21 that Organizational Unit creating a weighted value,  
22 summing all Organizational Unit's weighted values, and  
23 dividing by the total ASE of all Organizational Units,  
24 thereby creating an average weighted index.

25 "Student activities" means non-credit producing  
26 after-school programs, including, but not limited to,

1 clubs, bands, sports, and other activities authorized by  
2 the school board of the Organizational Unit.

3 "Substitute teacher" means an individual teacher or  
4 teaching assistant who is employed by an Organizational  
5 Unit and is temporarily serving the Organizational Unit on  
6 a per diem or per period-assignment basis replacing another  
7 staff member.

8 "Summer school" means academic and enrichment programs  
9 provided to students during the summer months outside of  
10 the regular school year.

11 "Supervisory aide" means a non-licensed staff member  
12 who helps in supervising students of an Organizational  
13 Unit, but does so outside of the classroom, in situations  
14 such as, but not limited to, monitoring hallways and  
15 playgrounds, supervising lunchrooms, or supervising  
16 students when being transported in buses serving the  
17 Organizational Unit.

18 "Target Ratio" is defined in paragraph (4) of  
19 subsection (g).

20 "Tier 1", "Tier 2", "Tier 3", and "Tier 4" are defined  
21 in paragraph (3) of subsection (g).

22 "Tier 1 Aggregate Funding", "Tier 2 Aggregate  
23 Funding", "Tier 3 Aggregate Funding", and "Tier 4 Aggregate  
24 Funding" are defined in paragraph (1) of subsection (g).

25 (b) Adequacy Target calculation.

26 (1) Each Organizational Unit's Adequacy Target is the

1       sum of the Organizational Unit's cost of providing  
2       Essential Elements, as calculated in accordance with this  
3       subsection (b), with the salary amounts in the Essential  
4       Elements multiplied by a Regionalization Factor calculated  
5       pursuant to paragraph (3) of this subsection (b).

6       (2) The Essential Elements are attributable on a pro  
7       rata basis related to defined subgroups of the ASE of each  
8       Organizational Unit as specified in this paragraph (2),  
9       with investments and FTE positions pro rata funded based on  
10      ASE counts in excess or less than the thresholds set forth  
11      in this paragraph (2). The method for calculating  
12      attributable pro rata costs and the defined subgroups  
13      thereto are as follows:

14      (A) Core class size investments. Each  
15      Organizational Unit shall receive the funding required  
16      to support that number of FTE core teacher positions as  
17      is needed to keep the respective class sizes of the  
18      Organizational Unit to the following maximum numbers:

19      (i) For grades kindergarten through 3, the  
20      Organizational Unit shall receive funding required  
21      to support one FTE core teacher position for every  
22      15 Low-Income Count students in those grades and  
23      one FTE core teacher position for every 20  
24      non-Low-Income Count students in those grades.

25      (ii) For grades 4 through 12, the  
26      Organizational Unit shall receive funding required

1 to support one FTE core teacher position for every  
2 20 Low-Income Count students in those grades and  
3 one FTE core teacher position for every 25  
4 non-Low-Income Count students in those grades.

5 The number of non-Low-Income Count students in a  
6 grade shall be determined by subtracting the  
7 Low-Income students in that grade from the ASE of the  
8 Organizational Unit for that grade.

9 (B) Specialist teacher investments. Each  
10 Organizational Unit shall receive the funding needed  
11 to cover that number of FTE specialist teacher  
12 positions that correspond to the following  
13 percentages:

14 (i) if the Organizational Unit operates an  
15 elementary or middle school, then 20.00% of the  
16 number of the Organizational Unit's core teachers,  
17 as determined under subparagraph (A) of this  
18 paragraph (2); and

19 (ii) if such Organizational Unit operates a  
20 high school, then 33.33% of the number of the  
21 Organizational Unit's core teachers.

22 (C) Instructional facilitator investments. Each  
23 Organizational Unit shall receive the funding needed  
24 to cover one FTE instructional facilitator position  
25 for every 200 combined ASE of pre-kindergarten  
26 children with disabilities and all kindergarten

1 through grade 12 students of the Organizational Unit.

2 (D) Core intervention teacher (tutor) investments.  
3 Each Organizational Unit shall receive the funding  
4 needed to cover one FTE teacher position for each  
5 prototypical elementary, middle, and high school.

6 (E) Substitute teacher investments. Each  
7 Organizational Unit shall receive the funding needed  
8 to cover substitute teacher costs that is equal to  
9 5.70% of the minimum pupil attendance days required  
10 under Section 10-19 of this Code for all full-time  
11 equivalent core, specialist, and intervention  
12 teachers, school nurses, special education teachers  
13 and instructional assistants, instructional  
14 facilitators, and summer school and extended-day  
15 teacher positions, as determined under this paragraph  
16 (2), at a salary rate of 33.33% of the average salary  
17 for grade K through 12 teachers and 33.33% of the  
18 average salary of each instructional assistant  
19 position.

20 (F) Core guidance counselor investments. Each  
21 Organizational Unit shall receive the funding needed  
22 to cover one FTE guidance counselor for each 450  
23 combined ASE of pre-kindergarten children with  
24 disabilities and all kindergarten through grade 5  
25 students, plus one FTE guidance counselor for each 250  
26 grades 6 through 8 ASE middle school students, plus one



1 FTE guidance counselor for each 250 grades 9 through 12  
2 ASE high school students.

3 (G) Nurse investments. Each Organizational Unit  
4 shall receive the funding needed to cover one FTE nurse  
5 for each 750 combined ASE of pre-kindergarten children  
6 with disabilities and all kindergarten through grade  
7 12 students across all grade levels it serves.

8 (H) Supervisory aide investments. Each  
9 Organizational Unit shall receive the funding needed  
10 to cover one FTE for each 225 combined ASE of  
11 pre-kindergarten children with disabilities and all  
12 kindergarten through grade 5 students, plus one FTE for  
13 each 225 ASE middle school students, plus one FTE for  
14 each 200 ASE high school students.

15 (I) Librarian investments. Each Organizational  
16 Unit shall receive the funding needed to cover one FTE  
17 librarian for each prototypical elementary school,  
18 middle school, and high school and one FTE aide or  
19 media technician for every 300 combined ASE of  
20 pre-kindergarten children with disabilities and all  
21 kindergarten through grade 12 students.

22 (J) Principal investments. Each Organizational  
23 Unit shall receive the funding needed to cover one FTE  
24 principal position for each prototypical elementary  
25 school, plus one FTE principal position for each  
26 prototypical middle school, plus one FTE principal

1 position for each prototypical high school.

2 (K) Assistant principal investments. Each  
3 Organizational Unit shall receive the funding needed  
4 to cover one FTE assistant principal position for each  
5 prototypical elementary school, plus one FTE assistant  
6 principal position for each prototypical middle  
7 school, plus one FTE assistant principal position for  
8 each prototypical high school.

9 (L) School site staff investments. Each  
10 Organizational Unit shall receive the funding needed  
11 for one FTE position for each 225 ASE of  
12 pre-kindergarten children with disabilities and all  
13 kindergarten through grade 5 students, plus one FTE  
14 position for each 225 ASE middle school students, plus  
15 one FTE position for each 200 ASE high school students.

16 (M) Gifted investments. Each Organizational Unit  
17 shall receive \$40 per kindergarten through grade 12  
18 ASE.

19 (N) Professional development investments. Each  
20 Organizational Unit shall receive \$125 per student of  
21 the combined ASE of pre-kindergarten children with  
22 disabilities and all kindergarten through grade 12  
23 students for trainers and other professional  
24 development-related expenses for supplies and  
25 materials.

26 (O) Instructional material investments. Each

1 Organizational Unit shall receive \$190 per student of  
2 the combined ASE of pre-kindergarten children with  
3 disabilities and all kindergarten through grade 12  
4 students to cover instructional material costs.

5 (P) Assessment investments. Each Organizational  
6 Unit shall receive \$25 per student of the combined ASE  
7 of pre-kindergarten children with disabilities and all  
8 kindergarten through grade 12 students student to  
9 cover assessment costs.

10 (Q) Computer technology and equipment investments.  
11 Each Organizational Unit shall receive \$285.50 per  
12 student of the combined ASE of pre-kindergarten  
13 children with disabilities and all kindergarten  
14 through grade 12 students to cover computer technology  
15 and equipment costs. For the 2018-2019 school year and  
16 subsequent school years, Organizational Units assigned  
17 to Tier 1 and Tier 2 in the prior school year shall  
18 receive an additional \$285.50 per student of the  
19 combined ASE of pre-kindergarten children with  
20 disabilities and all kindergarten through grade 12  
21 students to cover computer technology and equipment  
22 costs in the Organization Unit's Adequacy Target. The  
23 State Board may establish additional requirements for  
24 Organizational Unit expenditures of funds received  
25 pursuant to this subparagraph (Q), including a  
26 requirement that funds received pursuant to this

1           subparagraph (Q) may be used only for serving the  
2           technology needs of the district. It is the intent of  
3           this amendatory Act of the 100th General Assembly that  
4           all Tier 1 and Tier 2 districts receive the addition to  
5           their Adequacy Target in the following year, subject to  
6           compliance with the requirements of the State Board.

7           (R)     Student     activities     investments.     Each  
8           Organizational Unit shall receive the following  
9           funding amounts to cover student activities: \$100 per  
10          kindergarten through grade 5 ASE student in elementary  
11          school, plus \$200 per ASE student in middle school,  
12          plus \$675 per ASE student in high school.

13          (S)     Maintenance and operations investments. Each  
14          Organizational Unit shall receive \$1,038 per student  
15          of the combined ASE of pre-kindergarten children with  
16          disabilities and all kindergarten through grade 12 for  
17          day-to-day maintenance and operations expenditures,  
18          including salary, supplies, and materials, as well as  
19          purchased services, but excluding employee benefits.  
20          The proportion of salary for the application of a  
21          Regionalization Factor and the calculation of benefits  
22          is equal to \$352.92.

23          (T)     Central     office     investments.     Each  
24          Organizational Unit shall receive \$742 per student of  
25          the combined ASE of pre-kindergarten children with  
26          disabilities and all kindergarten through grade 12

1 students to cover central office operations, including  
2 administrators and classified personnel charged with  
3 managing the instructional programs, business and  
4 operations of the school district, and security  
5 personnel. The proportion of salary for the  
6 application of a Regionalization Factor and the  
7 calculation of benefits is equal to \$368.48.

8 (U) Employee benefit investments. Each  
9 Organizational Unit shall receive 30% of the total of  
10 all salary-calculated elements of the Adequacy Target,  
11 excluding substitute teachers and student activities  
12 investments, to cover benefit costs. For central  
13 office and maintenance and operations investments, the  
14 benefit calculation shall be based upon the salary  
15 proportion of each investment. If at any time the  
16 responsibility for funding the employer normal cost of  
17 teacher pensions is assigned to school districts, then  
18 that amount certified by the Teachers' Retirement  
19 System of the State of Illinois to be paid by the  
20 Organizational Unit for the preceding school year  
21 shall be added to the benefit investment. For any  
22 fiscal year in which a school district organized under  
23 Article 34 of this Code is responsible for paying the  
24 employer normal cost of teacher pensions, then that  
25 amount of its employer normal cost plus the amount for  
26 retiree health insurance as certified by the Public

1 School Teachers' Pension and Retirement Fund of  
2 Chicago to be paid by the school district for the  
3 preceding school year that is statutorily required to  
4 cover employer normal costs and the amount for retiree  
5 health insurance shall be added to the 30% specified in  
6 this subparagraph (U). The Teachers' Retirement System  
7 of the State of Illinois and the Public School  
8 Teachers' Pension and Retirement Fund of Chicago shall  
9 submit such information as the State Superintendent  
10 may require for the calculations set forth in this  
11 subparagraph (U).

12 (V) Additional investments in low-income students.  
13 In addition to and not in lieu of all other funding  
14 under this paragraph (2), each Organizational Unit  
15 shall receive funding based on the average teacher  
16 salary for grades K through 12 to cover the costs of:

17 (i) one FTE intervention teacher (tutor)  
18 position for every 125 Low-Income Count students;

19 (ii) one FTE pupil support staff position for  
20 every 125 Low-Income Count students;

21 (iii) one FTE extended day teacher position  
22 for every 120 Low-Income Count students; and

23 (iv) one FTE summer school teacher position  
24 for every 120 Low-Income Count students.

25 (W) Additional investments in English learner  
26 students. In addition to and not in lieu of all other

1 funding under this paragraph (2), each Organizational  
2 Unit shall receive funding based on the average teacher  
3 salary for grades K through 12 to cover the costs of:

4 (i) one FTE intervention teacher (tutor)  
5 position for every 125 English learner students;

6 (ii) one FTE pupil support staff position for  
7 every 125 English learner students;

8 (iii) one FTE extended day teacher position  
9 for every 120 English learner students;

10 (iv) one FTE summer school teacher position  
11 for every 120 English learner students; and

12 (v) one FTE core teacher position for every 100  
13 English learner students.

14 (X) Special education investments. Each  
15 Organizational Unit shall receive funding based on the  
16 average teacher salary for grades K through 12 to cover  
17 special education as follows:

18 (i) one FTE teacher position for every 141  
19 combined ASE of pre-kindergarten children with  
20 disabilities and all kindergarten through grade 12  
21 students;

22 (ii) one FTE instructional assistant for every  
23 141 combined ASE of pre-kindergarten children with  
24 disabilities and all kindergarten through grade 12  
25 students; and

26 (iii) one FTE psychologist position for every

1           1,000 combined ASE of pre-kindergarten children  
2           with disabilities and all kindergarten through  
3           grade 12 students.

4           (3) For calculating the salaries included within the  
5           Essential Elements, the State Superintendent shall  
6           annually calculate average salaries to the nearest dollar  
7           using the employment information system data maintained by  
8           the State Board, limited to public schools only and  
9           excluding special education and vocational cooperatives,  
10          schools operated by the Department of Juvenile Justice, and  
11          charter schools, for the following positions:

- 12           (A) Teacher for grades K through 8.  
13           (B) Teacher for grades 9 through 12.  
14           (C) Teacher for grades K through 12.  
15           (D) Guidance counselor for grades K through 8.  
16           (E) Guidance counselor for grades 9 through 12.  
17           (F) Guidance counselor for grades K through 12.  
18           (G) Social worker.  
19           (H) Psychologist.  
20           (I) Librarian.  
21           (J) Nurse.  
22           (K) Principal.  
23           (L) Assistant principal.

24           For the purposes of this paragraph (3), "teacher"  
25           includes core teachers, specialist and elective teachers,  
26           instructional facilitators, tutors, special education



1 teachers, pupil support staff teachers, English learner  
2 teachers, extended-day teachers, and summer school  
3 teachers. Where specific grade data is not required for the  
4 Essential Elements, the average salary for corresponding  
5 positions shall apply. For substitute teachers, the  
6 average teacher salary for grades K through 12 shall apply.

7 For calculating the salaries included within the  
8 Essential Elements for positions not included within EIS  
9 Data, the following salaries shall be used in the first  
10 year of implementation of Evidence-Based Funding:

11 (i) school site staff, \$30,000; and

12 (ii) non-instructional assistant, instructional  
13 assistant, library aide, library media tech, or  
14 supervisory aide: \$25,000.

15 In the second and subsequent years of implementation of  
16 Evidence-Based Funding, the amounts in items (i) and (ii)  
17 of this paragraph (3) shall annually increase by the ECI.

18 The salary amounts for the Essential Elements  
19 determined pursuant to subparagraphs (A) through (L), (S)  
20 and (T), and (V) through (X) of paragraph (2) of subsection  
21 (b) of this Section shall be multiplied by a  
22 Regionalization Factor.

23 (c) Local capacity calculation.

24 (1) Each Organizational Unit's Local Capacity  
25 represents an amount of funding it is assumed to contribute  
26 toward its Adequacy Target for purposes of the

1 Evidence-Based Funding formula calculation. "Local  
2 Capacity" means either (i) the Organizational Unit's Local  
3 Capacity Target as calculated in accordance with paragraph  
4 (2) of this subsection (c) if its Real Receipts are equal  
5 to or less than its Local Capacity Target or (ii) the  
6 Organizational Unit's Adjusted Local Capacity, as  
7 calculated in accordance with paragraph (3) of this  
8 subsection (c) if Real Receipts are more than its Local  
9 Capacity Target.

10 (2) "Local Capacity Target" means, for an  
11 Organizational Unit, that dollar amount that is obtained by  
12 multiplying its Adequacy Target by its Local Capacity  
13 Ratio.

14 (A) An Organizational Unit's Local Capacity  
15 Percentage is the conversion of the Organizational  
16 Unit's Local Capacity Ratio, as such ratio is  
17 determined in accordance with subparagraph (B) of this  
18 paragraph (2), into a cumulative distribution  
19 resulting in a percentile ranking to determine each  
20 Organizational Unit's relative position to all other  
21 Organizational Units in this State. The calculation of  
22 Local Capacity Percentage is described in subparagraph  
23 (C) of this paragraph (2).

24 (B) An Organizational Unit's Local Capacity Ratio  
25 in a given year is the percentage obtained by dividing  
26 its Adjusted EAV or PTELL EAV, whichever is less, by

1 its Adequacy Target, with the resulting ratio further  
2 adjusted as follows:

3 (i) for Organizational Units serving grades  
4 kindergarten through 12 and Hybrid Districts, no  
5 further adjustments shall be made;

6 (ii) for Organizational Units serving grades  
7 kindergarten through 8, the ratio shall be  
8 multiplied by  $9/13$ ;

9 (iii) for Organizational Units serving grades  
10 9 through 12, the Local Capacity Ratio shall be  
11 multiplied by  $4/13$ ; and

12 (iv) for an Organizational Unit with a  
13 different grade configuration than those specified  
14 in items (i) through (iii) of this subparagraph  
15 (B), the State Superintendent shall determine a  
16 comparable adjustment based on the grades served.

17 (C) The Local Capacity Percentage is equal to the  
18 percentile ranking of the district. Local Capacity  
19 Percentage converts each Organizational Unit's Local  
20 Capacity Ratio to a cumulative distribution resulting  
21 in a percentile ranking to determine each  
22 Organizational Unit's relative position to all other  
23 Organizational Units in this State. The Local Capacity  
24 Percentage cumulative distribution resulting in a  
25 percentile ranking for each Organizational Unit shall  
26 be calculated using the standard normal distribution

1 of the score in relation to the weighted mean and  
2 weighted standard deviation and Local Capacity Ratios  
3 of all Organizational Units. If the value assigned to  
4 any Organizational Unit is in excess of 90%, the value  
5 shall be adjusted to 90%. For Laboratory Schools, the  
6 Local Capacity Percentage shall be set at 10% in  
7 recognition of the absence of EAV and resources from  
8 the public university that are allocated to the  
9 Laboratory School. For programs operated by a regional  
10 office of education or an intermediate service center,  
11 the Local Capacity Percentage must be set at 10% in  
12 recognition of the absence of EAV and resources from  
13 school districts that are allocated to the regional  
14 office of education or intermediate service center.  
15 The weighted mean for the Local Capacity Percentage  
16 shall be determined by multiplying each Organizational  
17 Unit's Local Capacity Ratio times the ASE for the unit  
18 creating a weighted value, summing the weighted values  
19 of all Organizational Units, and dividing by the total  
20 ASE of all Organizational Units. The weighted standard  
21 deviation shall be determined by taking the square root  
22 of the weighted variance of all Organizational Units'  
23 Local Capacity Ratio, where the variance is calculated  
24 by squaring the difference between each unit's Local  
25 Capacity Ratio and the weighted mean, then multiplying  
26 the variance for each unit times the ASE for the unit

1 to create a weighted variance for each unit, then  
2 summing all units' weighted variance and dividing by  
3 the total ASE of all units.

4 (D) For any Organizational Unit, the  
5 Organizational Unit's Adjusted Local Capacity Target  
6 shall be reduced by either (i) the school board's  
7 remaining contribution pursuant to paragraph (ii) of  
8 subsection (b-4) of Section 16-158 of the Illinois  
9 Pension Code in a given year, or (ii) the board of  
10 education's remaining contribution pursuant to  
11 paragraph (iv) of subsection (b) of Section 17-129 of  
12 the Illinois Pension Code absent the employer normal  
13 cost portion of the required contribution and amount  
14 allowed pursuant to subdivision (3) of Section  
15 17-142.1 of the Illinois Pension Code in a given year.  
16 In the preceding sentence, item (i) shall be certified  
17 to the State Board of Education by the Teachers'  
18 Retirement System of the State of Illinois and item  
19 (ii) shall be certified to the State Board of Education  
20 by the Public School Teachers' Pension and Retirement  
21 Fund of the City of Chicago.

22 (3) If an Organizational Unit's Real Receipts are more  
23 than its Local Capacity Target, then its Local Capacity  
24 shall equal an Adjusted Local Capacity Target as calculated  
25 in accordance with this paragraph (3). The Adjusted Local  
26 Capacity Target is calculated as the sum of the

1 Organizational Unit's Local Capacity Target and its Real  
2 Receipts Adjustment. The Real Receipts Adjustment equals  
3 the Organizational Unit's Real Receipts less its Local  
4 Capacity Target, with the resulting figure multiplied by  
5 the Local Capacity Percentage.

6 As used in this paragraph (3), "Real Percent of  
7 Adequacy" means the sum of an Organizational Unit's Real  
8 Receipts, CPPRT, and Base Funding Minimum, with the  
9 resulting figure divided by the Organizational Unit's  
10 Adequacy Target.

11 (d) Calculation of Real Receipts, EAV, and Adjusted EAV for  
12 purposes of the Local Capacity calculation.

13 (1) An Organizational Unit's Real Receipts are the  
14 product of its Applicable Tax Rate and its Adjusted EAV. An  
15 Organizational Unit's Applicable Tax Rate is its Adjusted  
16 Operating Tax Rate for property within the Organizational  
17 Unit.

18 (2) The State Superintendent shall calculate the  
19 Equalized Assessed Valuation, or EAV, of all taxable  
20 property of each Organizational Unit as of September 30 of  
21 the previous year in accordance with paragraph (3) of this  
22 subsection (d). The State Superintendent shall then  
23 determine the Adjusted EAV of each Organizational Unit in  
24 accordance with paragraph (4) of this subsection (d), which  
25 Adjusted EAV figure shall be used for the purposes of  
26 calculating Local Capacity.

1           (3) To calculate Real Receipts and EAV, the Department  
2 of Revenue shall supply to the State Superintendent the  
3 value as equalized or assessed by the Department of Revenue  
4 of all taxable property of every Organizational Unit,  
5 together with (i) the applicable tax rate used in extending  
6 taxes for the funds of the Organizational Unit as of  
7 September 30 of the previous year and (ii) the limiting  
8 rate for all Organizational Units subject to property tax  
9 extension limitations as imposed under PTELL.

10           (A) The Department of Revenue shall add to the  
11 equalized assessed value of all taxable property of  
12 each Organizational Unit situated entirely or  
13 partially within a county that is or was subject to the  
14 provisions of Section 15-176 or 15-177 of the Property  
15 Tax Code (i) an amount equal to the total amount by  
16 which the homestead exemption allowed under Section  
17 15-176 or 15-177 of the Property Tax Code for real  
18 property situated in that Organizational Unit exceeds  
19 the total amount that would have been allowed in that  
20 Organizational Unit if the maximum reduction under  
21 Section 15-176 was (I) \$4,500 in Cook County or \$3,500  
22 in all other counties in tax year 2003 or (II) \$5,000  
23 in all counties in tax year 2004 and thereafter and  
24 (ii) an amount equal to the aggregate amount for the  
25 taxable year of all additional exemptions under  
26 Section 15-175 of the Property Tax Code for owners with

1 a household income of \$30,000 or less. The county clerk  
2 of any county that is or was subject to the provisions  
3 of Section 15-176 or 15-177 of the Property Tax Code  
4 shall annually calculate and certify to the Department  
5 of Revenue for each Organizational Unit all homestead  
6 exemption amounts under Section 15-176 or 15-177 of the  
7 Property Tax Code and all amounts of additional  
8 exemptions under Section 15-175 of the Property Tax  
9 Code for owners with a household income of \$30,000 or  
10 less. It is the intent of this subparagraph (A) that if  
11 the general homestead exemption for a parcel of  
12 property is determined under Section 15-176 or 15-177  
13 of the Property Tax Code rather than Section 15-175,  
14 then the calculation of EAV shall not be affected by  
15 the difference, if any, between the amount of the  
16 general homestead exemption allowed for that parcel of  
17 property under Section 15-176 or 15-177 of the Property  
18 Tax Code and the amount that would have been allowed  
19 had the general homestead exemption for that parcel of  
20 property been determined under Section 15-175 of the  
21 Property Tax Code. It is further the intent of this  
22 subparagraph (A) that if additional exemptions are  
23 allowed under Section 15-175 of the Property Tax Code  
24 for owners with a household income of less than  
25 \$30,000, then the calculation of EAV shall not be  
26 affected by the difference, if any, because of those



1 additional exemptions.

2 (B) With respect to any part of an Organizational  
3 Unit within a redevelopment project area in respect to  
4 which a municipality has adopted tax increment  
5 allocation financing pursuant to the Tax Increment  
6 Allocation Redevelopment Act, Division 74.4 of Article  
7 11 of the Illinois Municipal Code, or the Industrial  
8 Jobs Recovery Law, Division 74.6 of Article 11 of the  
9 Illinois Municipal Code, no part of the current EAV of  
10 real property located in any such project area which is  
11 attributable to an increase above the total initial EAV  
12 of such property shall be used as part of the EAV of  
13 the Organizational Unit, until such time as all  
14 redevelopment project costs have been paid, as  
15 provided in Section 11-74.4-8 of the Tax Increment  
16 Allocation Redevelopment Act or in Section 11-74.6-35  
17 of the Industrial Jobs Recovery Law. For the purpose of  
18 the EAV of the Organizational Unit, the total initial  
19 EAV or the current EAV, whichever is lower, shall be  
20 used until such time as all redevelopment project costs  
21 have been paid.

22 (B-5) The real property equalized assessed  
23 valuation for a school district shall be adjusted by  
24 subtracting from the real property value, as equalized  
25 or assessed by the Department of Revenue, for the  
26 district an amount computed by dividing the amount of

1 any abatement of taxes under Section 18-170 of the  
2 Property Tax Code by 3.00% for a district maintaining  
3 grades kindergarten through 12, by 2.30% for a district  
4 maintaining grades kindergarten through 8, or by 1.05%  
5 for a district maintaining grades 9 through 12 and  
6 adjusted by an amount computed by dividing the amount  
7 of any abatement of taxes under subsection (a) of  
8 Section 18-165 of the Property Tax Code by the same  
9 percentage rates for district type as specified in this  
10 subparagraph (B-5).

11 (C) For Organizational Units that are Hybrid  
12 Districts, the State Superintendent shall use the  
13 lesser of the adjusted equalized assessed valuation  
14 for property within the partial elementary unit  
15 district for elementary purposes, as defined in  
16 Article 11E of this Code, or the adjusted equalized  
17 assessed valuation for property within the partial  
18 elementary unit district for high school purposes, as  
19 defined in Article 11E of this Code.

20 (4) An Organizational Unit's Adjusted EAV shall be the  
21 average of its EAV over the immediately preceding 3 years  
22 or its EAV in the immediately preceding year if the EAV in  
23 the immediately preceding year has declined by 10% or more  
24 compared to the 3-year average. In the event of  
25 Organizational Unit reorganization, consolidation, or  
26 annexation, the Organizational Unit's Adjusted EAV for the

1 first 3 years after such change shall be as follows: the  
2 most current EAV shall be used in the first year, the  
3 average of a 2-year EAV or its EAV in the immediately  
4 preceding year if the EAV declines by 10% or more compared  
5 to the 2-year average for the second year, and a 3-year  
6 average EAV or its EAV in the immediately preceding year if  
7 the adjusted EAV declines by 10% or more compared to the  
8 3-year average for the third year. For any school district  
9 whose EAV in the immediately preceding year is used in  
10 calculations, in the following year, the Adjusted EAV shall  
11 be the average of its EAV over the immediately preceding 2  
12 years or the immediately preceding year if that year  
13 represents a decline of 10% or more compared to the 2-year  
14 average.

15 "PTELL EAV" means a figure calculated by the State  
16 Board for Organizational Units subject to PTELL as  
17 described in this paragraph (4) for the purposes of  
18 calculating an Organizational Unit's Local Capacity Ratio.  
19 Except as otherwise provided in this paragraph (4), the  
20 PTELL EAV of an Organizational Unit shall be equal to the  
21 product of the equalized assessed valuation last used in  
22 the calculation of general State aid under Section 18-8.05  
23 of this Code (now repealed) or Evidence-Based Funding under  
24 this Section and the Organizational Unit's Extension  
25 Limitation Ratio. If an Organizational Unit has approved or  
26 does approve an increase in its limiting rate, pursuant to

1 Section 18-190 of the Property Tax Code, affecting the Base  
2 Tax Year, the PTELL EAV shall be equal to the product of  
3 the equalized assessed valuation last used in the  
4 calculation of general State aid under Section 18-8.05 of  
5 this Code (now repealed) or Evidence-Based Funding under  
6 this Section multiplied by an amount equal to one plus the  
7 percentage increase, if any, in the Consumer Price Index  
8 for All Urban Consumers for all items published by the  
9 United States Department of Labor for the 12-month calendar  
10 year preceding the Base Tax Year, plus the equalized  
11 assessed valuation of new property, annexed property, and  
12 recovered tax increment value and minus the equalized  
13 assessed valuation of disconnected property.

14 As used in this paragraph (4), "new property" and  
15 "recovered tax increment value" shall have the meanings set  
16 forth in the Property Tax Extension Limitation Law.

17 (e) Base Funding Minimum calculation.

18 (1) For the 2017-2018 school year, the Base Funding  
19 Minimum of an Organizational Unit or a Specially Funded  
20 Unit shall be the amount of State funds distributed to the  
21 Organizational Unit or Specially Funded Unit during the  
22 2016-2017 school year prior to any adjustments and  
23 specified appropriation amounts described in this  
24 paragraph (1) from the following Sections, as calculated by  
25 the State Superintendent: Section 18-8.05 of this Code (now  
26 repealed); Section 5 of Article 224 of Public Act 99-524

1 (equity grants); Section 14-7.02b of this Code (funding for  
2 children requiring special education services); Section  
3 14-13.01 of this Code (special education facilities and  
4 staffing), except for reimbursement of the cost of  
5 transportation pursuant to Section 14-13.01; Section  
6 14C-12 of this Code (English learners); and Section 18-4.3  
7 of this Code (summer school), based on an appropriation  
8 level of \$13,121,600. For a school district organized under  
9 Article 34 of this Code, the Base Funding Minimum also  
10 includes (i) the funds allocated to the school district  
11 pursuant to Section 1D-1 of this Code attributable to  
12 funding programs authorized by the Sections of this Code  
13 listed in the preceding sentence; and (ii) the difference  
14 between (I) the funds allocated to the school district  
15 pursuant to Section 1D-1 of this Code attributable to the  
16 funding programs authorized by Section 14-7.02 (non-public  
17 special education reimbursement), subsection (b) of  
18 Section 14-13.01 (special education transportation),  
19 Section 29-5 (transportation), Section 2-3.80  
20 (agricultural education), Section 2-3.66 (truants'  
21 alternative education), Section 2-3.62 (educational  
22 service centers), and Section 14-7.03 (special education -  
23 orphanage) of this Code and Section 15 of the Childhood  
24 Hunger Relief Act (free breakfast program) and (II) the  
25 school district's actual expenditures for its non-public  
26 special education, special education transportation,

1 transportation programs, agricultural education, truants'  
2 alternative education, services that would otherwise be  
3 performed by a regional office of education, special  
4 education orphanage expenditures, and free breakfast, as  
5 most recently calculated and reported pursuant to  
6 subsection (f) of Section 1D-1 of this Code. The Base  
7 Funding Minimum for Glenwood Academy shall be \$625,500. For  
8 programs operated by a regional office of education or an  
9 intermediate service center, the Base Funding Minimum must  
10 be the total amount of State funds allocated to those  
11 programs in the 2018-2019 school year and amounts provided  
12 pursuant to Article 34 of Public Act 100-586 and Section  
13 3-16 of this Code. All programs established after the  
14 effective date of this amendatory Act of the 101st General  
15 Assembly and administered by a regional office of education  
16 or an intermediate service center must have an initial Base  
17 Funding Minimum set to an amount equal to the first-year  
18 ASE multiplied by the amount of per pupil funding received  
19 in the previous school year by the lowest funded similar  
20 existing program type. If the enrollment for a program  
21 operated by a regional office of education or an  
22 intermediate service center is zero, then it may not  
23 receive Base Funding Minimum funds for that program in the  
24 next fiscal year, and those funds must be distributed to  
25 Organizational Units under subsection (g).

26 (2) For the 2018-2019 and subsequent school years, the

1 Base Funding Minimum of Organizational Units and Specially  
2 Funded Units shall be the sum of (i) the amount of  
3 Evidence-Based Funding for the prior school year, (ii) the  
4 Base Funding Minimum for the prior school year, and (iii)  
5 any amount received by a school district pursuant to  
6 Section 7 of Article 97 of Public Act 100-21.

7 (f) Percent of Adequacy and Final Resources calculation.

8 (1) The Evidence-Based Funding formula establishes a  
9 Percent of Adequacy for each Organizational Unit in order  
10 to place such units into tiers for the purposes of the  
11 funding distribution system described in subsection (g) of  
12 this Section. Initially, an Organizational Unit's  
13 Preliminary Resources and Preliminary Percent of Adequacy  
14 are calculated pursuant to paragraph (2) of this subsection  
15 (f). Then, an Organizational Unit's Final Resources and  
16 Final Percent of Adequacy are calculated to account for the  
17 Organizational Unit's poverty concentration levels  
18 pursuant to paragraphs (3) and (4) of this subsection (f).

19 (2) An Organizational Unit's Preliminary Resources are  
20 equal to the sum of its Local Capacity Target, CPPRT, and  
21 Base Funding Minimum. An Organizational Unit's Preliminary  
22 Percent of Adequacy is the lesser of (i) its Preliminary  
23 Resources divided by its Adequacy Target or (ii) 100%.

24 (3) Except for Specially Funded Units, an  
25 Organizational Unit's Final Resources are equal the sum of  
26 its Local Capacity, CPPRT, and Adjusted Base Funding

1 Minimum. The Base Funding Minimum of each Specially Funded  
2 Unit shall serve as its Final Resources, except that the  
3 Base Funding Minimum for State-approved charter schools  
4 shall not include any portion of general State aid  
5 allocated in the prior year based on the per capita tuition  
6 charge times the charter school enrollment.

7 (4) An Organizational Unit's Final Percent of Adequacy  
8 is its Final Resources divided by its Adequacy Target. An  
9 Organizational Unit's Adjusted Base Funding Minimum is  
10 equal to its Base Funding Minimum less its Supplemental  
11 Grant Funding, with the resulting figure added to the  
12 product of its Supplemental Grant Funding and Preliminary  
13 Percent of Adequacy.

14 (g) Evidence-Based Funding formula distribution system.

15 (1) In each school year under the Evidence-Based  
16 Funding formula, each Organizational Unit receives funding  
17 equal to the sum of its Base Funding Minimum and the unit's  
18 allocation of New State Funds determined pursuant to this  
19 subsection (g). To allocate New State Funds, the  
20 Evidence-Based Funding formula distribution system first  
21 places all Organizational Units into one of 4 tiers in  
22 accordance with paragraph (3) of this subsection (g), based  
23 on the Organizational Unit's Final Percent of Adequacy. New  
24 State Funds are allocated to each of the 4 tiers as  
25 follows: Tier 1 Aggregate Funding equals 50% of all New  
26 State Funds, Tier 2 Aggregate Funding equals 49% of all New



1 State Funds, Tier 3 Aggregate Funding equals 0.9% of all  
2 New State Funds, and Tier 4 Aggregate Funding equals 0.1%  
3 of all New State Funds. Each Organizational Unit within  
4 Tier 1 or Tier 2 receives an allocation of New State Funds  
5 equal to its tier Funding Gap, as defined in the following  
6 sentence, multiplied by the tier's Allocation Rate  
7 determined pursuant to paragraph (4) of this subsection  
8 (g). For Tier 1, an Organizational Unit's Funding Gap  
9 equals the tier's Target Ratio, as specified in paragraph  
10 (5) of this subsection (g), multiplied by the  
11 Organizational Unit's Adequacy Target, with the resulting  
12 amount reduced by the Organizational Unit's Final  
13 Resources. For Tier 2, an Organizational Unit's Funding Gap  
14 equals the tier's Target Ratio, as described in paragraph  
15 (5) of this subsection (g), multiplied by the  
16 Organizational Unit's Adequacy Target, with the resulting  
17 amount reduced by the Organizational Unit's Final  
18 Resources and its Tier 1 funding allocation. To determine  
19 the Organizational Unit's Funding Gap, the resulting  
20 amount is then multiplied by a factor equal to one minus  
21 the Organizational Unit's Local Capacity Target  
22 percentage. Each Organizational Unit within Tier 3 or Tier  
23 4 receives an allocation of New State Funds equal to the  
24 product of its Adequacy Target and the tier's Allocation  
25 Rate, as specified in paragraph (4) of this subsection (g).

26 (2) To ensure equitable distribution of dollars for all

1 Tier 2 Organizational Units, no Tier 2 Organizational Unit  
2 shall receive fewer dollars per ASE than any Tier 3  
3 Organizational Unit. Each Tier 2 and Tier 3 Organizational  
4 Unit shall have its funding allocation divided by its ASE.  
5 Any Tier 2 Organizational Unit with a funding allocation  
6 per ASE below the greatest Tier 3 allocation per ASE shall  
7 get a funding allocation equal to the greatest Tier 3  
8 funding allocation per ASE multiplied by the  
9 Organizational Unit's ASE. Each Tier 2 Organizational  
10 Unit's Tier 2 funding allocation shall be multiplied by the  
11 percentage calculated by dividing the original Tier 2  
12 Aggregate Funding by the sum of all Tier 2 Organizational  
13 Unit's Tier 2 funding allocation after adjusting  
14 districts' funding below Tier 3 levels.

15 (3) Organizational Units are placed into one of 4 tiers  
16 as follows:

17 (A) Tier 1 consists of all Organizational Units,  
18 except for Specially Funded Units, with a Percent of  
19 Adequacy less than the Tier 1 Target Ratio. The Tier 1  
20 Target Ratio is the ratio level that allows for Tier 1  
21 Aggregate Funding to be distributed, with the Tier 1  
22 Allocation Rate determined pursuant to paragraph (4)  
23 of this subsection (g).

24 (B) Tier 2 consists of all Tier 1 Units and all  
25 other Organizational Units, except for Specially  
26 Funded Units, with a Percent of Adequacy of less than

1 0.90.

2 (C) Tier 3 consists of all Organizational Units,  
3 except for Specially Funded Units, with a Percent of  
4 Adequacy of at least 0.90 and less than 1.0.

5 (D) Tier 4 consists of all Organizational Units  
6 with a Percent of Adequacy of at least 1.0.

7 (4) The Allocation Rates for Tiers 1 through 4 is  
8 determined as follows:

9 (A) The Tier 1 Allocation Rate is 30%.

10 (B) The Tier 2 Allocation Rate is the result of the  
11 following equation: Tier 2 Aggregate Funding, divided  
12 by the sum of the Funding Gaps for all Tier 2  
13 Organizational Units, unless the result of such  
14 equation is higher than 1.0. If the result of such  
15 equation is higher than 1.0, then the Tier 2 Allocation  
16 Rate is 1.0.

17 (C) The Tier 3 Allocation Rate is the result of the  
18 following equation: Tier 3 Aggregate Funding, divided  
19 by the sum of the Adequacy Targets of all Tier 3  
20 Organizational Units.

21 (D) The Tier 4 Allocation Rate is the result of the  
22 following equation: Tier 4 Aggregate Funding, divided  
23 by the sum of the Adequacy Targets of all Tier 4  
24 Organizational Units.

25 (5) A tier's Target Ratio is determined as follows:

26 (A) The Tier 1 Target Ratio is the ratio level that

1 allows for Tier 1 Aggregate Funding to be distributed  
2 with the Tier 1 Allocation Rate.

3 (B) The Tier 2 Target Ratio is 0.90.

4 (C) The Tier 3 Target Ratio is 1.0.

5 (6) If, at any point, the Tier 1 Target Ratio is  
6 greater than 90%, than all Tier 1 funding shall be  
7 allocated to Tier 2 and no Tier 1 Organizational Unit's  
8 funding may be identified.

9 (7) In the event that all Tier 2 Organizational Units  
10 receive funding at the Tier 2 Target Ratio level, any  
11 remaining New State Funds shall be allocated to Tier 3 and  
12 Tier 4 Organizational Units.

13 (8) If any Specially Funded Units, excluding Glenwood  
14 Academy, recognized by the State Board do not qualify for  
15 direct funding following the implementation of this  
16 amendatory Act of the 100th General Assembly from any of  
17 the funding sources included within the definition of Base  
18 Funding Minimum, the unqualified portion of the Base  
19 Funding Minimum shall be transferred to one or more  
20 appropriate Organizational Units as determined by the  
21 State Superintendent based on the prior year ASE of the  
22 Organizational Units.

23 (8.5) If a school district withdraws from a special  
24 education cooperative, the portion of the Base Funding  
25 Minimum that is attributable to the school district may be  
26 redistributed to the school district upon withdrawal. The

1 school district and the cooperative must include the amount  
2 of the Base Funding Minimum that is to be re-apportioned in  
3 their withdrawal agreement and notify the State Board of  
4 the change with a copy of the agreement upon withdrawal.

5 (9) The Minimum Funding Level is intended to establish  
6 a target for State funding that will keep pace with  
7 inflation and continue to advance equity through the  
8 Evidence-Based Funding formula. The target for State  
9 funding of New Property Tax Relief Pool Funds is  
10 \$50,000,000 for State fiscal year 2019 and subsequent State  
11 fiscal years. The Minimum Funding Level is equal to  
12 \$350,000,000. In addition to any New State Funds, no more  
13 than \$50,000,000 New Property Tax Relief Pool Funds may be  
14 counted towards the Minimum Funding Level. If the sum of  
15 New State Funds and applicable New Property Tax Relief Pool  
16 Funds are less than the Minimum Funding Level, than funding  
17 for tiers shall be reduced in the following manner:

18 (A) First, Tier 4 funding shall be reduced by an  
19 amount equal to the difference between the Minimum  
20 Funding Level and New State Funds until such time as  
21 Tier 4 funding is exhausted.

22 (B) Next, Tier 3 funding shall be reduced by an  
23 amount equal to the difference between the Minimum  
24 Funding Level and New State Funds and the reduction in  
25 Tier 4 funding until such time as Tier 3 funding is  
26 exhausted.

1           (C) Next, Tier 2 funding shall be reduced by an  
2 amount equal to the difference between the Minimum  
3 Funding level and new State Funds and the reduction  
4 Tier 4 and Tier 3.

5           (D) Finally, Tier 1 funding shall be reduced by an  
6 amount equal to the difference between the Minimum  
7 Funding level and New State Funds and the reduction in  
8 Tier 2, 3, and 4 funding. In addition, the Allocation  
9 Rate for Tier 1 shall be reduced to a percentage equal  
10 to the Tier 1 allocation rate set by paragraph (4) of  
11 this subsection (g), multiplied by the result of New  
12 State Funds divided by the Minimum Funding Level.

13           (9.5) For State fiscal year 2019 and subsequent State  
14 fiscal years, if New State Funds exceed \$300,000,000, then  
15 any amount in excess of \$300,000,000 shall be dedicated for  
16 purposes of Section 2-3.170 of this Code up to a maximum of  
17 \$50,000,000.

18           (10) In the event of a decrease in the amount of the  
19 appropriation for this Section in any fiscal year after  
20 implementation of this Section, the Organizational Units  
21 receiving Tier 1 and Tier 2 funding, as determined under  
22 paragraph (3) of this subsection (g), shall be held  
23 harmless by establishing a Base Funding Guarantee equal to  
24 the per pupil kindergarten through grade 12 funding  
25 received in accordance with this Section in the prior  
26 fiscal year. Reductions shall be made to the Base Funding

1 Minimum of Organizational Units in Tier 3 and Tier 4 on a  
2 per pupil basis equivalent to the total number of the ASE  
3 in Tier 3-funded and Tier 4-funded Organizational Units  
4 divided by the total reduction in State funding. The Base  
5 Funding Minimum as reduced shall continue to be applied to  
6 Tier 3 and Tier 4 Organizational Units and adjusted by the  
7 relative formula when increases in appropriations for this  
8 Section resume. In no event may State funding reductions to  
9 Organizational Units in Tier 3 or Tier 4 exceed an amount  
10 that would be less than the Base Funding Minimum  
11 established in the first year of implementation of this  
12 Section. If additional reductions are required, all school  
13 districts shall receive a reduction by a per pupil amount  
14 equal to the aggregate additional appropriation reduction  
15 divided by the total ASE of all Organizational Units.

16 (11) The State Superintendent shall make minor  
17 adjustments to the distribution formula set forth in this  
18 subsection (g) to account for the rounding of percentages  
19 to the nearest tenth of a percentage and dollar amounts to  
20 the nearest whole dollar.

21 (h) State Superintendent administration of funding and  
22 district submission requirements.

23 (1) The State Superintendent shall, in accordance with  
24 appropriations made by the General Assembly, meet the  
25 funding obligations created under this Section.

26 (2) The State Superintendent shall calculate the

1 Adequacy Target for each Organizational Unit and Net State  
2 Contribution Target for each Organizational Unit under  
3 this Section. The State Superintendent shall also certify  
4 the actual amounts of the New State Funds payable for each  
5 eligible Organizational Unit based on the equitable  
6 distribution calculation to the unit's treasurer, as soon  
7 as possible after such amounts are calculated, including  
8 any applicable adjusted charge-off increase. No  
9 Evidence-Based Funding shall be distributed within an  
10 Organizational Unit without the approval of the unit's  
11 school board.

12 (3) Annually, the State Superintendent shall calculate  
13 and report to each Organizational Unit the unit's aggregate  
14 financial adequacy amount, which shall be the sum of the  
15 Adequacy Target for each Organizational Unit. The State  
16 Superintendent shall calculate and report separately for  
17 each Organizational Unit the unit's total State funds  
18 allocated for its students with disabilities. The State  
19 Superintendent shall calculate and report separately for  
20 each Organizational Unit the amount of funding and  
21 applicable FTE calculated for each Essential Element of the  
22 unit's Adequacy Target.

23 (4) Annually, the State Superintendent shall calculate  
24 and report to each Organizational Unit the amount the unit  
25 must expend on special education and bilingual education  
26 and computer technology and equipment for Organizational



1 Units assigned to Tier 1 or Tier 2 that received an  
2 additional \$285.50 per student computer technology and  
3 equipment investment grant to their Adequacy Target  
4 pursuant to the unit's Base Funding Minimum, Special  
5 Education Allocation, Bilingual Education Allocation, and  
6 computer technology and equipment investment allocation.

7 (5) Moneys distributed under this Section shall be  
8 calculated on a school year basis, but paid on a fiscal  
9 year basis, with payments beginning in August and extending  
10 through June. Unless otherwise provided, the moneys  
11 appropriated for each fiscal year shall be distributed in  
12 22 equal payments at least 2 times monthly to each  
13 Organizational Unit. The State Board shall publish a yearly  
14 distribution schedule at its meeting in June. If moneys  
15 appropriated for any fiscal year are distributed other than  
16 monthly, the distribution shall be on the same basis for  
17 each Organizational Unit.

18 (6) Any school district that fails, for any given  
19 school year, to maintain school as required by law or to  
20 maintain a recognized school is not eligible to receive  
21 Evidence-Based Funding. In case of non-recognition of one  
22 or more attendance centers in a school district otherwise  
23 operating recognized schools, the claim of the district  
24 shall be reduced in the proportion that the enrollment in  
25 the attendance center or centers bears to the enrollment of  
26 the school district. "Recognized school" means any public

1 school that meets the standards for recognition by the  
2 State Board. A school district or attendance center not  
3 having recognition status at the end of a school term is  
4 entitled to receive State aid payments due upon a legal  
5 claim that was filed while it was recognized.

6 (7) School district claims filed under this Section are  
7 subject to Sections 18-9 and 18-12 of this Code, except as  
8 otherwise provided in this Section.

9 (8) Each fiscal year, the State Superintendent shall  
10 calculate for each Organizational Unit an amount of its  
11 Base Funding Minimum and Evidence-Based Funding that shall  
12 be deemed attributable to the provision of special  
13 educational facilities and services, as defined in Section  
14 14-1.08 of this Code, in a manner that ensures compliance  
15 with maintenance of State financial support requirements  
16 under the federal Individuals with Disabilities Education  
17 Act. An Organizational Unit must use such funds only for  
18 the provision of special educational facilities and  
19 services, as defined in Section 14-1.08 of this Code, and  
20 must comply with any expenditure verification procedures  
21 adopted by the State Board.

22 (9) All Organizational Units in this State must submit  
23 annual spending plans by the end of September of each year  
24 to the State Board as part of the annual budget process,  
25 which shall describe how each Organizational Unit will  
26 utilize the Base Minimum Funding and Evidence-Based

1 funding it receives from this State under this Section with  
2 specific identification of the intended utilization of  
3 Low-Income, English learner, and special education  
4 resources. Additionally, the annual spending plans of each  
5 Organizational Unit shall describe how the Organizational  
6 Unit expects to achieve student growth and how the  
7 Organizational Unit will achieve State education goals, as  
8 defined by the State Board. The State Superintendent may,  
9 from time to time, identify additional requisites for  
10 Organizational Units to satisfy when compiling the annual  
11 spending plans required under this subsection (h). The  
12 format and scope of annual spending plans shall be  
13 developed by the State Superintendent in conjunction with  
14 the Professional Review Panel. School districts that serve  
15 students under Article 14C of this Code shall continue to  
16 submit information as required under Section 14C-12 of this  
17 Code.

18 (10) No later than January 1, 2018, the State  
19 Superintendent shall develop a 5-year strategic plan for  
20 all Organizational Units to help in planning for adequacy  
21 funding under this Section. The State Superintendent shall  
22 submit the plan to the Governor and the General Assembly,  
23 as provided in Section 3.1 of the General Assembly  
24 Organization Act. The plan shall include recommendations  
25 for:

26 (A) a framework for collaborative, professional,

1 innovative, and 21st century learning environments  
2 using the Evidence-Based Funding model;

3 (B) ways to prepare and support this State's  
4 educators for successful instructional careers;

5 (C) application and enhancement of the current  
6 financial accountability measures, the approved State  
7 plan to comply with the federal Every Student Succeeds  
8 Act, and the Illinois Balanced Accountability Measures  
9 in relation to student growth and elements of the  
10 Evidence-Based Funding model; and

11 (D) implementation of an effective school adequacy  
12 funding system based on projected and recommended  
13 funding levels from the General Assembly.

14 (i) Professional Review Panel.

15 (1) A Professional Review Panel is created to study and  
16 review the implementation and effect of the Evidence-Based  
17 Funding model under this Section and to recommend continual  
18 recalibration and future study topics and modifications to  
19 the Evidence-Based Funding model. The Panel shall elect a  
20 chairperson and vice chairperson by a majority vote of the  
21 Panel and shall advance recommendations based on a majority  
22 vote of the Panel. A minority opinion may also accompany  
23 any recommendation of the majority of the Panel. The Panel  
24 shall be appointed by the State Superintendent, except as  
25 otherwise provided in paragraph (2) of this subsection (i)  
26 and include the following members:

1           (A) Two appointees that represent district  
2           superintendents, recommended by a statewide  
3           organization that represents district superintendents.

4           (B) Two appointees that represent school boards,  
5           recommended by a statewide organization that  
6           represents school boards.

7           (C) Two appointees from districts that represent  
8           school business officials, recommended by a statewide  
9           organization that represents school business  
10          officials.

11          (D) Two appointees that represent school  
12          principals, recommended by a statewide organization  
13          that represents school principals.

14          (E) Two appointees that represent teachers,  
15          recommended by a statewide organization that  
16          represents teachers.

17          (F) Two appointees that represent teachers,  
18          recommended by another statewide organization that  
19          represents teachers.

20          (G) Two appointees that represent regional  
21          superintendents of schools, recommended by  
22          organizations that represent regional superintendents.

23          (H) Two independent experts selected solely by the  
24          State Superintendent.

25          (I) Two independent experts recommended by public  
26          universities in this State.

1           (J) One member recommended by a statewide  
2 organization that represents parents.

3           (K) Two representatives recommended by collective  
4 impact organizations that represent major metropolitan  
5 areas or geographic areas in Illinois.

6           (L) One member from a statewide organization  
7 focused on research-based education policy to support  
8 a school system that prepares all students for college,  
9 a career, and democratic citizenship.

10          (M) One representative from a school district  
11 organized under Article 34 of this Code.

12          The State Superintendent shall ensure that the  
13 membership of the Panel includes representatives from  
14 school districts and communities reflecting the  
15 geographic, socio-economic, racial, and ethnic diversity  
16 of this State. The State Superintendent shall additionally  
17 ensure that the membership of the Panel includes  
18 representatives with expertise in bilingual education and  
19 special education. Staff from the State Board shall staff  
20 the Panel.

21          (2) In addition to those Panel members appointed by the  
22 State Superintendent, 4 members of the General Assembly  
23 shall be appointed as follows: one member of the House of  
24 Representatives appointed by the Speaker of the House of  
25 Representatives, one member of the Senate appointed by the  
26 President of the Senate, one member of the House of

1 Representatives appointed by the Minority Leader of the  
2 House of Representatives, and one member of the Senate  
3 appointed by the Minority Leader of the Senate. There shall  
4 be one additional member appointed by the Governor. All  
5 members appointed by legislative leaders or the Governor  
6 shall be non-voting, ex officio members.

7 (3) On an annual basis, the State Superintendent shall  
8 recalibrate the following per pupil elements of the  
9 Adequacy Target and applied to the formulas, based on the  
10 Panel's study of average expenses as reported in the most  
11 recent annual financial report:

12 (A) gifted under subparagraph (M) of paragraph (2)  
13 of subsection (b) of this Section;

14 (B) instructional materials under subparagraph (O)  
15 of paragraph (2) of subsection (b) of this Section;

16 (C) assessment under subparagraph (P) of paragraph  
17 (2) of subsection (b) of this Section;

18 (D) student activities under subparagraph (R) of  
19 paragraph (2) of subsection (b) of this Section;

20 (E) maintenance and operations under subparagraph  
21 (S) of paragraph (2) of subsection (b) of this Section;  
22 and

23 (F) central office under subparagraph (T) of  
24 paragraph (2) of subsection (b) of this Section.

25 (4) On a periodic basis, the Panel shall study all the  
26 following elements and make recommendations to the State

1 Board, the General Assembly, and the Governor for  
2 modification of this Section:

3 (A) The format and scope of annual spending plans  
4 referenced in paragraph (9) of subsection (h) of this  
5 Section.

6 (B) The Comparable Wage Index under this Section,  
7 to be studied by the Panel and reestablished by the  
8 State Superintendent every 5 years.

9 (C) Maintenance and operations. Within 5 years  
10 after the implementation of this Section, the Panel  
11 shall make recommendations for the further study of  
12 maintenance and operations costs, including capital  
13 maintenance costs, and recommend any additional  
14 reporting data required from Organizational Units.

15 (D) "At-risk student" definition. Within 5 years  
16 after the implementation of this Section, the Panel  
17 shall make recommendations for the further study and  
18 determination of an "at-risk student" definition.  
19 Within 5 years after the implementation of this  
20 Section, the Panel shall evaluate and make  
21 recommendations regarding adequate funding for poverty  
22 concentration under the Evidence-Based Funding model.

23 (E) Benefits. Within 5 years after the  
24 implementation of this Section, the Panel shall make  
25 recommendations for further study of benefit costs.

26 (F) Technology. The per pupil target for



1 technology shall be reviewed every 3 years to determine  
2 whether current allocations are sufficient to develop  
3 21st century learning in all classrooms in this State  
4 and supporting a one-to-one technological device  
5 program in each school. Recommendations shall be made  
6 no later than 3 years after the implementation of this  
7 Section.

8 (G) Local Capacity Target. Within 3 years after the  
9 implementation of this Section, the Panel shall make  
10 recommendations for any additional data desired to  
11 analyze possible modifications to the Local Capacity  
12 Target, to be based on measures in addition to solely  
13 EAV and to be completed within 5 years after  
14 implementation of this Section.

15 (H) Funding for Alternative Schools, Laboratory  
16 Schools, safe schools, and alternative learning  
17 opportunities programs. By the beginning of the  
18 2021-2022 school year, the Panel shall study and make  
19 recommendations regarding the funding levels for  
20 Alternative Schools, Laboratory Schools, safe schools,  
21 and alternative learning opportunities programs in  
22 this State.

23 (I) Funding for college and career acceleration  
24 strategies. By the beginning of the 2021-2022 school  
25 year, the Panel shall study and make recommendations  
26 regarding funding levels to support college and career

1 acceleration strategies in high school that have been  
2 demonstrated to result in improved secondary and  
3 postsecondary outcomes, including Advanced Placement,  
4 dual-credit opportunities, and college and career  
5 pathway systems.

6 (J) Special education investments. By the  
7 beginning of the 2021-2022 school year, the Panel shall  
8 study and make recommendations on whether and how to  
9 account for disability types within the special  
10 education funding category.

11 (K) Early childhood investments. In collaboration  
12 with the Illinois Early Learning Council, the Panel  
13 shall include an analysis of what level of Preschool  
14 for All Children funding would be necessary to serve  
15 all children ages 0 through 5 years in the  
16 highest-priority service tier, as specified in  
17 paragraph (4.5) of subsection (a) of Section 2-3.71 of  
18 this Code, and an analysis of the potential cost  
19 savings that that level of Preschool for All Children  
20 investment would have on the kindergarten through  
21 grade 12 system.

22 (5) Within 5 years after the implementation of this  
23 Section, the Panel shall complete an evaluative study of  
24 the entire Evidence-Based Funding model, including an  
25 assessment of whether or not the formula is achieving State  
26 goals. The Panel shall report to the State Board, the

1 General Assembly, and the Governor on the findings of the  
2 study.

3 (6) Within 3 years after the implementation of this  
4 Section, the Panel shall evaluate and provide  
5 recommendations to the Governor and the General Assembly on  
6 the hold-harmless provisions of this Section found in the  
7 Base Funding Minimum.

8 (j) References. Beginning July 1, 2017, references in other  
9 laws to general State aid funds or calculations under Section  
10 18-8.05 of this Code (now repealed) shall be deemed to be  
11 references to evidence-based model formula funds or  
12 calculations under this Section.

13 (Source: P.A. 100-465, eff. 8-31-17; 100-578, eff. 1-31-18;  
14 100-582, eff. 3-23-18.)

15 Section 5-75. The Specialized Mental Health Rehabilitation  
16 Act of 2013 is amended by changing Section 2-101 and by adding  
17 Sections 5-107 as follows:

18 (210 ILCS 49/2-101)

19 Sec. 2-101. Standards for facilities.

20 (a) The Department shall, by rule, prescribe minimum  
21 standards for each level of care for facilities to be in place  
22 during the provisional licensure period and thereafter. These  
23 standards shall include, but are not limited to, the following:

24 (1) life safety standards that will ensure the health,

1 safety and welfare of residents and their protection from  
2 hazards;

3 (2) number and qualifications of all personnel,  
4 including management and clinical personnel, having  
5 responsibility for any part of the care given to consumers;  
6 specifically, the Department shall establish staffing  
7 ratios for facilities which shall specify the number of  
8 staff hours per consumer of care that are needed for each  
9 level of care offered within the facility;

10 (3) all sanitary conditions within the facility and its  
11 surroundings, including water supply, sewage disposal,  
12 food handling, and general hygiene which shall ensure the  
13 health and comfort of consumers;

14 (4) a program for adequate maintenance of physical  
15 plant and equipment;

16 (5) adequate accommodations, staff, and services for  
17 the number and types of services being offered to consumers  
18 for whom the facility is licensed to care;

19 (6) development of evacuation and other appropriate  
20 safety plans for use during weather, health, fire, physical  
21 plant, environmental, and national defense emergencies;

22 (7) maintenance of minimum financial or other  
23 resources necessary to meet the standards established  
24 under this Section, and to operate and conduct the facility  
25 in accordance with this Act; and

26 (8) standards for coercive free environment,

1 restraint, and therapeutic separation.

2 (9) each multiple bedroom shall have at least 55 square  
3 feet of net floor area per consumer, not including space  
4 for closets, bathrooms, and clearly defined entryway  
5 areas. A minimum of 3 feet of clearance at the foot and one  
6 side of each bed shall be provided.

7 (b) Any requirement contained in administrative rule  
8 concerning a percentage of single occupancy rooms shall be  
9 calculated based on the total number of licensed or  
10 provisionally licensed beds under this Act on January 1, 2019  
11 and shall not be calculated on a per-facility basis.

12 (Source: P.A. 100-1181, eff. 3-8-19.)

13 (210 ILCS 49/5-107 new)

14 Sec. 5-107. Quality of life enhancement. Beginning on July  
15 1, 2019, for improving the quality of life and the quality of  
16 care, an additional payment shall be awarded to a facility for  
17 their single occupancy rooms. This payment shall be in addition  
18 to the rate for recovery and rehabilitation. The additional  
19 rate for single room occupancy shall be no less than \$10 per  
20 day, per single room occupancy. The Department of Healthcare  
21 and Family Services shall adjust payment to Medicaid managed  
22 care entities to cover these costs.

23 Section 5-80. The Illinois Public Aid Code is amended by  
24 changing Sections 5-5.01a, 5-5.05b, 5-5e, and 12-10 and by

1 adding Sections 5-2.06 and 5-30.11 as follows:

2 (305 ILCS 5/5-2.06 new)

3 Sec. 5-2.06. Payment rates; Children's Community-Based  
4 Health Care Centers. Beginning January 1, 2020, the Department  
5 shall, for eligible individuals, reimburse Children's  
6 Community-Based Health Care Centers established in the  
7 Alternative Health Care Delivery Act and providing nursing care  
8 for the purpose of transitioning children from a hospital to  
9 home placement or other appropriate setting and reuniting  
10 families for a maximum of up to 120 days on a per diem basis at  
11 the lower of the Children's Community-Based Health Care  
12 Center's usual and customary charge to the public or at the  
13 Department rate of \$950. Payments at the rate set forth in this  
14 Section are exempt from the 2.7% rate reduction required under  
15 Section 5-5e.

16 (305 ILCS 5/5-5.01a)

17 Sec. 5-5.01a. Supportive living facilities program.

18 (a) The Department shall establish and provide oversight  
19 for a program of supportive living facilities that seek to  
20 promote resident independence, dignity, respect, and  
21 well-being in the most cost-effective manner.

22 A supportive living facility is (i) a free-standing  
23 facility or (ii) a distinct physical and operational entity  
24 within a mixed-use building that meets the criteria established

1 in subsection (d). A supportive living facility integrates  
2 housing with health, personal care, and supportive services and  
3 is a designated setting that offers residents their own  
4 separate, private, and distinct living units.

5 Sites for the operation of the program shall be selected by  
6 the Department based upon criteria that may include the need  
7 for services in a geographic area, the availability of funding,  
8 and the site's ability to meet the standards.

9 (b) Beginning July 1, 2014, subject to federal approval,  
10 the Medicaid rates for supportive living facilities shall be  
11 equal to the supportive living facility Medicaid rate effective  
12 on June 30, 2014 increased by 8.85%. Once the assessment  
13 imposed at Article V-G of this Code is determined to be a  
14 permissible tax under Title XIX of the Social Security Act, the  
15 Department shall increase the Medicaid rates for supportive  
16 living facilities effective on July 1, 2014 by 9.09%. The  
17 Department shall apply this increase retroactively to coincide  
18 with the imposition of the assessment in Article V-G of this  
19 Code in accordance with the approval for federal financial  
20 participation by the Centers for Medicare and Medicaid  
21 Services.

22 The Medicaid rates for supportive living facilities  
23 effective on July 1, 2017 must be equal to the rates in effect  
24 for supportive living facilities on June 30, 2017 increased by  
25 2.8%.

26 Subject to federal approval, the Medicaid rates for

1 supportive living services on and after July 1, 2019 must be at  
2 least 54.3% of the average total nursing facility services per  
3 diem for the geographic areas defined by the Department while  
4 maintaining the rate differential for dementia care and must be  
5 updated whenever the total nursing facility service per diems  
6 are updated.

7 ~~The Medicaid rates for supportive living facilities~~  
8 ~~effective on July 1, 2018 must be equal to the rates in effect~~  
9 ~~for supportive living facilities on June 30, 2018.~~

10 (c) The Department may adopt rules to implement this  
11 Section. Rules that establish or modify the services,  
12 standards, and conditions for participation in the program  
13 shall be adopted by the Department in consultation with the  
14 Department on Aging, the Department of Rehabilitation  
15 Services, and the Department of Mental Health and Developmental  
16 Disabilities (or their successor agencies).

17 (d) Subject to federal approval by the Centers for Medicare  
18 and Medicaid Services, the Department shall accept for  
19 consideration of certification under the program any  
20 application for a site or building where distinct parts of the  
21 site or building are designated for purposes other than the  
22 provision of supportive living services, but only if:

23 (1) those distinct parts of the site or building are  
24 not designated for the purpose of providing assisted living  
25 services as required under the Assisted Living and Shared  
26 Housing Act;



1 (2) those distinct parts of the site or building are  
2 completely separate from the part of the building used for  
3 the provision of supportive living program services,  
4 including separate entrances;

5 (3) those distinct parts of the site or building do not  
6 share any common spaces with the part of the building used  
7 for the provision of supportive living program services;  
8 and

9 (4) those distinct parts of the site or building do not  
10 share staffing with the part of the building used for the  
11 provision of supportive living program services.

12 (e) Facilities or distinct parts of facilities which are  
13 selected as supportive living facilities and are in good  
14 standing with the Department's rules are exempt from the  
15 provisions of the Nursing Home Care Act and the Illinois Health  
16 Facilities Planning Act.

17 (Source: P.A. 100-23, eff. 7-6-17; 100-583, eff. 4-6-18;  
18 100-587, eff. 6-4-18.)

19 (305 ILCS 5/5-5.05b new)

20 Sec. 5-5.05b. Access to psychiatric treatment. Effective  
21 July 1, 2019, or as soon thereafter as practical and subject to  
22 federal approval, the Department shall allocate an amount of up  
23 to \$40,000,000 to enhance access psychiatric treatment,  
24 including both reimbursement rates to individual physicians  
25 board certified in psychiatry as well as community mental

1 health centers and other relevant providers.

2 (305 ILCS 5/5-5e)

3 Sec. 5-5e. Adjusted rates of reimbursement.

4 (a) Rates or payments for services in effect on June 30,  
5 2012 shall be adjusted and services shall be affected as  
6 required by any other provision of Public Act 97-689. In  
7 addition, the Department shall do the following:

8 (1) Delink the per diem rate paid for supportive living  
9 facility services from the per diem rate paid for nursing  
10 facility services, effective for services provided on or  
11 after May 1, 2011 and before July 1, 2019.

12 (2) Cease payment for bed reserves in nursing  
13 facilities and specialized mental health rehabilitation  
14 facilities; for purposes of therapeutic home visits for  
15 individuals scoring as TBI on the MDS 3.0, beginning June  
16 1, 2015, the Department shall approve payments for bed  
17 reserves in nursing facilities and specialized mental  
18 health rehabilitation facilities that have at least a 90%  
19 occupancy level and at least 80% of their residents are  
20 Medicaid eligible. Payment shall be at a daily rate of 75%  
21 of an individual's current Medicaid per diem and shall not  
22 exceed 10 days in a calendar month.

23 (2.5) Cease payment for bed reserves for purposes of  
24 inpatient hospitalizations to intermediate care facilities  
25 for persons with development disabilities, except in the

1 instance of residents who are under 21 years of age.

2 (3) Cease payment of the \$10 per day add-on payment to  
3 nursing facilities for certain residents with  
4 developmental disabilities.

5 (b) After the application of subsection (a),  
6 notwithstanding any other provision of this Code to the  
7 contrary and to the extent permitted by federal law, on and  
8 after July 1, 2012, the rates of reimbursement for services and  
9 other payments provided under this Code shall further be  
10 reduced as follows:

11 (1) Rates or payments for physician services, dental  
12 services, or community health center services reimbursed  
13 through an encounter rate, and services provided under the  
14 Medicaid Rehabilitation Option of the Illinois Title XIX  
15 State Plan shall not be further reduced, except as provided  
16 in Section 5-5b.1.

17 (2) Rates or payments, or the portion thereof, paid to  
18 a provider that is operated by a unit of local government  
19 or State University that provides the non-federal share of  
20 such services shall not be further reduced, except as  
21 provided in Section 5-5b.1.

22 (3) Rates or payments for hospital services delivered  
23 by a hospital defined as a Safety-Net Hospital under  
24 Section 5-5e.1 of this Code shall not be further reduced,  
25 except as provided in Section 5-5b.1.

26 (4) Rates or payments for hospital services delivered

1 by a Critical Access Hospital, which is an Illinois  
2 hospital designated as a critical care hospital by the  
3 Department of Public Health in accordance with 42 CFR 485,  
4 Subpart F, shall not be further reduced, except as provided  
5 in Section 5-5b.1.

6 (5) Rates or payments for Nursing Facility Services  
7 shall only be further adjusted pursuant to Section 5-5.2 of  
8 this Code.

9 (6) Rates or payments for services delivered by long  
10 term care facilities licensed under the ID/DD Community  
11 Care Act or the MC/DD Act and developmental training  
12 services shall not be further reduced.

13 (7) Rates or payments for services provided under  
14 capitation rates shall be adjusted taking into  
15 consideration the rates reduction and covered services  
16 required by Public Act 97-689.

17 (8) For hospitals not previously described in this  
18 subsection, the rates or payments for hospital services  
19 shall be further reduced by 3.5%, except for payments  
20 authorized under Section 5A-12.4 of this Code.

21 (9) For all other rates or payments for services  
22 delivered by providers not specifically referenced in  
23 paragraphs (1) through (8), rates or payments shall be  
24 further reduced by 2.7%.

25 (c) Any assessment imposed by this Code shall continue and  
26 nothing in this Section shall be construed to cause it to

1 cease.

2 (d) Notwithstanding any other provision of this Code to the  
3 contrary, subject to federal approval under Title XIX of the  
4 Social Security Act, for dates of service on and after July 1,  
5 2014, rates or payments for services provided for the purpose  
6 of transitioning children from a hospital to home placement or  
7 other appropriate setting by a children's community-based  
8 health care center authorized under the Alternative Health Care  
9 Delivery Act shall be \$683 per day.

10 (e) Notwithstanding any other provision of this Code to the  
11 contrary, subject to federal approval under Title XIX of the  
12 Social Security Act, for dates of service on and after July 1,  
13 2014, rates or payments for home health visits shall be \$72.

14 (f) Notwithstanding any other provision of this Code to the  
15 contrary, subject to federal approval under Title XIX of the  
16 Social Security Act, for dates of service on and after July 1,  
17 2014, rates or payments for the certified nursing assistant  
18 component of the home health agency rate shall be \$20.

19 (Source: P.A. 98-104, eff. 7-22-13; 98-651, eff. 6-16-14;  
20 98-1166, eff. 6-1-15; 99-2, eff. 3-26-15; 99-180, eff. 7-29-15;  
21 99-642, eff. 7-28-16.)

22 (305 ILCS 5/5-30.11 new)

23 Sec. 5-30.11. Treatment of autism spectrum disorder.  
24 Treatment of autism spectrum disorder through applied behavior  
25 analysis shall be covered under the medical assistance program

1 under this Article for children with a diagnosis of autism  
2 spectrum disorder when ordered by a physician licensed to  
3 practice medicine in all its branches and rendered by a  
4 licensed or certified health care professional with expertise  
5 in applied behavior analysis. Such coverage may be limited to  
6 age ranges based on evidence-based best practices. Appropriate  
7 State plan amendments as well as rules regarding provision of  
8 services and providers will be submitted by September 1, 2019.

9 (305 ILCS 5/12-10) (from Ch. 23, par. 12-10)

10 Sec. 12-10. DHS Special Purposes Trust Fund; uses. The DHS  
11 Special Purposes Trust Fund, to be held outside the State  
12 Treasury by the State Treasurer as ex-officio custodian, shall  
13 consist of (1) any federal grants received under Section 12-4.6  
14 that are not required by Section 12-5 to be paid into the  
15 General Revenue Fund or transferred into the Local Initiative  
16 Fund under Section 12-10.1 or deposited in the Employment and  
17 Training Fund under Section 12-10.3 or in the special account  
18 established and maintained in that Fund as provided in that  
19 Section; (2) grants, gifts or legacies of moneys or securities  
20 received under Section 12-4.18; (3) grants received under  
21 Section 12-4.19; and (4) funds for child care and development  
22 services. Disbursements from this Fund shall be only for the  
23 purposes authorized by the aforementioned Sections.

24 Disbursements from this Fund shall be by warrants drawn by  
25 the State Comptroller on receipt of vouchers duly executed and

1 certified by the Illinois Department of Human Services,  
2 including payment to the Health Insurance Reserve Fund for  
3 group insurance costs at the rate certified by the Department  
4 of Central Management Services.

5 In addition to any other transfers that may be provided for  
6 by law, the State Comptroller shall direct and the State  
7 Treasurer shall transfer from the DHS Special Purposes Trust  
8 Fund into the Governor's Grant Fund such amounts as may be  
9 directed in writing by the Secretary of Human Services.

10 All federal monies received as reimbursement for  
11 expenditures from the General Revenue Fund, and which were made  
12 for the purposes authorized for expenditures from the DHS  
13 Special Purposes Trust Fund, shall be deposited by the  
14 Department into the General Revenue Fund.

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

16 Section 5-85. If and only if House Bill 3343 of the 101st  
17 General Assembly becomes law, then the Illinois Public Aid Code  
18 is amended by changing Section 12-4.13c as follows:

19 (305 ILCS 5/12-4.13c)

20 Sec. 12-4.13c. SNAP Restaurant Meals Program.

21 (a) Subject to federal approval of the plan for operating  
22 the Program, the ~~The~~ Department of Human Services shall  
23 establish a Restaurant Meals Program as part of the federal  
24 Supplemental Nutrition Assistance Program (SNAP). Under the

1 Restaurant Meals Program, households containing elderly or  
2 disabled members, and their spouses, as defined in 7 U.S.C.  
3 2012(j), or homeless individuals, as defined in 7 U.S.C.  
4 2012(l), shall have the option in accordance with 7 U.S.C.  
5 2012(k) to redeem their SNAP benefits at private establishments  
6 that contract with the Department to offer meals for eligible  
7 individuals at concessional prices subject to 7 U.S.C. 2018(h).  
8 The Restaurant Meals Program shall be operational no later than  
9 July 1, 2021 ~~January 1, 2020~~.

10 (b) The Department of Human Services shall adopt any rules  
11 necessary to implement the provisions of this Section.

12 (Source: 10100HB3343enr.)

13 Section 5-90. The Senior Citizens and Persons with  
14 Disabilities Property Tax Relief Act is amended by changing  
15 Section 4 as follows:

16 (320 ILCS 25/4) (from Ch. 67 1/2, par. 404)

17 Sec. 4. Amount of Grant.

18 (a) In general. Any individual 65 years or older or any  
19 individual who will become 65 years old during the calendar  
20 year in which a claim is filed, and any surviving spouse of  
21 such a claimant, who at the time of death received or was  
22 entitled to receive a grant pursuant to this Section, which  
23 surviving spouse will become 65 years of age within the 24  
24 months immediately following the death of such claimant and



1 which surviving spouse but for his or her age is otherwise  
2 qualified to receive a grant pursuant to this Section, and any  
3 person with a disability whose annual household income is less  
4 than the income eligibility limitation, as defined in  
5 subsection (a-5) and whose household is liable for payment of  
6 property taxes accrued or has paid rent constituting property  
7 taxes accrued and is domiciled in this State at the time he or  
8 she files his or her claim is entitled to claim a grant under  
9 this Act. With respect to claims filed by individuals who will  
10 become 65 years old during the calendar year in which a claim  
11 is filed, the amount of any grant to which that household is  
12 entitled shall be an amount equal to 1/12 of the amount to  
13 which the claimant would otherwise be entitled as provided in  
14 this Section, multiplied by the number of months in which the  
15 claimant was 65 in the calendar year in which the claim is  
16 filed.

17 (a-5) Income eligibility limitation. For purposes of this  
18 Section, "income eligibility limitation" means an amount for  
19 grant years 2008 through 2019 ~~and thereafter~~:

20 (1) less than \$22,218 for a household containing one  
21 person;

22 (2) less than \$29,480 for a household containing 2  
23 persons; or

24 (3) less than \$36,740 for a household containing 3 or  
25 more persons.

26 For grant years 2020 and thereafter:

1           (1) less than \$33,562 for a household containing one  
2           person;

3           (2) less than \$44,533 for a household containing 2  
4           persons; or

5           (3) less than \$55,500 for a household containing 3 or  
6           more persons.

7           For 2009 claim year applications submitted during calendar  
8           year 2010, a household must have annual household income of  
9           less than \$27,610 for a household containing one person; less  
10          than \$36,635 for a household containing 2 persons; or less than  
11          \$45,657 for a household containing 3 or more persons.

12          The Department on Aging may adopt rules such that on  
13          January 1, 2011, and thereafter, the foregoing household income  
14          eligibility limits may be changed to reflect the annual cost of  
15          living adjustment in Social Security and Supplemental Security  
16          Income benefits that are applicable to the year for which those  
17          benefits are being reported as income on an application.

18          If a person files as a surviving spouse, then only his or  
19          her income shall be counted in determining his or her household  
20          income.

21          (b) Limitation. Except as otherwise provided in  
22          subsections (a) and (f) of this Section, the maximum amount of  
23          grant which a claimant is entitled to claim is the amount by  
24          which the property taxes accrued which were paid or payable  
25          during the last preceding tax year or rent constituting  
26          property taxes accrued upon the claimant's residence for the

1 last preceding taxable year exceeds 3 1/2% of the claimant's  
2 household income for that year but in no event is the grant to  
3 exceed (i) \$700 less 4.5% of household income for that year for  
4 those with a household income of \$14,000 or less or (ii) \$70 if  
5 household income for that year is more than \$14,000.

6 (c) Public aid recipients. If household income in one or  
7 more months during a year includes cash assistance in excess of  
8 \$55 per month from the Department of Healthcare and Family  
9 Services or the Department of Human Services (acting as  
10 successor to the Department of Public Aid under the Department  
11 of Human Services Act) which was determined under regulations  
12 of that Department on a measure of need that included an  
13 allowance for actual rent or property taxes paid by the  
14 recipient of that assistance, the amount of grant to which that  
15 household is entitled, except as otherwise provided in  
16 subsection (a), shall be the product of (1) the maximum amount  
17 computed as specified in subsection (b) of this Section and (2)  
18 the ratio of the number of months in which household income did  
19 not include such cash assistance over \$55 to the number twelve.  
20 If household income did not include such cash assistance over  
21 \$55 for any months during the year, the amount of the grant to  
22 which the household is entitled shall be the maximum amount  
23 computed as specified in subsection (b) of this Section. For  
24 purposes of this paragraph (c), "cash assistance" does not  
25 include any amount received under the federal Supplemental  
26 Security Income (SSI) program.

1           (d) Joint ownership. If title to the residence is held  
2 jointly by the claimant with a person who is not a member of  
3 his or her household, the amount of property taxes accrued used  
4 in computing the amount of grant to which he or she is entitled  
5 shall be the same percentage of property taxes accrued as is  
6 the percentage of ownership held by the claimant in the  
7 residence.

8           (e) More than one residence. If a claimant has occupied  
9 more than one residence in the taxable year, he or she may  
10 claim only one residence for any part of a month. In the case  
11 of property taxes accrued, he or she shall prorate 1/12 of the  
12 total property taxes accrued on his or her residence to each  
13 month that he or she owned and occupied that residence; and, in  
14 the case of rent constituting property taxes accrued, shall  
15 prorate each month's rent payments to the residence actually  
16 occupied during that month.

17           (f) (Blank).

18           (g) Effective January 1, 2006, there is hereby established  
19 a program of pharmaceutical assistance to the aged and to  
20 persons with disabilities, entitled the Illinois Seniors and  
21 Disabled Drug Coverage Program, which shall be administered by  
22 the Department of Healthcare and Family Services and the  
23 Department on Aging in accordance with this subsection, to  
24 consist of coverage of specified prescription drugs on behalf  
25 of beneficiaries of the program as set forth in this  
26 subsection. Notwithstanding any provisions of this Act to the

1 contrary, on and after July 1, 2012, pharmaceutical assistance  
2 under this Act shall no longer be provided, and on July 1, 2012  
3 the Illinois Senior Citizens and Disabled Persons  
4 Pharmaceutical Assistance Program shall terminate. The  
5 following provisions that concern the Illinois Senior Citizens  
6 and Disabled Persons Pharmaceutical Assistance Program shall  
7 continue to apply on and after July 1, 2012 to the extent  
8 necessary to pursue any actions authorized by subsection (d) of  
9 Section 9 of this Act with respect to acts which took place  
10 prior to July 1, 2012.

11 To become a beneficiary under the program established under  
12 this subsection, a person must:

13 (1) be (i) 65 years of age or older or (ii) a person  
14 with a disability; and

15 (2) be domiciled in this State; and

16 (3) enroll with a qualified Medicare Part D  
17 Prescription Drug Plan if eligible and apply for all  
18 available subsidies under Medicare Part D; and

19 (4) for the 2006 and 2007 claim years, have a maximum  
20 household income of (i) less than \$21,218 for a household  
21 containing one person, (ii) less than \$28,480 for a  
22 household containing 2 persons, or (iii) less than \$35,740  
23 for a household containing 3 or more persons; and

24 (5) for the 2008 claim year, have a maximum household  
25 income of (i) less than \$22,218 for a household containing  
26 one person, (ii) \$29,480 for a household containing 2

1 persons, or (iii) \$36,740 for a household containing 3 or  
2 more persons; and

3 (6) for 2009 claim year applications submitted during  
4 calendar year 2010, have annual household income of less  
5 than (i) \$27,610 for a household containing one person;  
6 (ii) less than \$36,635 for a household containing 2  
7 persons; or (iii) less than \$45,657 for a household  
8 containing 3 or more persons; and

9 (7) as of September 1, 2011, have a maximum household  
10 income at or below 200% of the federal poverty level.

11 All individuals enrolled as of December 31, 2005, in the  
12 pharmaceutical assistance program operated pursuant to  
13 subsection (f) of this Section and all individuals enrolled as  
14 of December 31, 2005, in the SeniorCare Medicaid waiver program  
15 operated pursuant to Section 5-5.12a of the Illinois Public Aid  
16 Code shall be automatically enrolled in the program established  
17 by this subsection for the first year of operation without the  
18 need for further application, except that they must apply for  
19 Medicare Part D and the Low Income Subsidy under Medicare Part  
20 D. A person enrolled in the pharmaceutical assistance program  
21 operated pursuant to subsection (f) of this Section as of  
22 December 31, 2005, shall not lose eligibility in future years  
23 due only to the fact that they have not reached the age of 65.

24 To the extent permitted by federal law, the Department may  
25 act as an authorized representative of a beneficiary in order  
26 to enroll the beneficiary in a Medicare Part D Prescription

1 Drug Plan if the beneficiary has failed to choose a plan and,  
2 where possible, to enroll beneficiaries in the low-income  
3 subsidy program under Medicare Part D or assist them in  
4 enrolling in that program.

5 Beneficiaries under the program established under this  
6 subsection shall be divided into the following 4 eligibility  
7 groups:

8 (A) Eligibility Group 1 shall consist of beneficiaries  
9 who are not eligible for Medicare Part D coverage and who  
10 are:

11 (i) a person with a disability and under age 65; or

12 (ii) age 65 or older, with incomes over 200% of the  
13 Federal Poverty Level; or

14 (iii) age 65 or older, with incomes at or below  
15 200% of the Federal Poverty Level and not eligible for  
16 federally funded means-tested benefits due to  
17 immigration status.

18 (B) Eligibility Group 2 shall consist of beneficiaries  
19 who are eligible for Medicare Part D coverage.

20 (C) Eligibility Group 3 shall consist of beneficiaries  
21 age 65 or older, with incomes at or below 200% of the  
22 Federal Poverty Level, who are not barred from receiving  
23 federally funded means-tested benefits due to immigration  
24 status and are not eligible for Medicare Part D coverage.

25 If the State applies and receives federal approval for  
26 a waiver under Title XIX of the Social Security Act,

1 persons in Eligibility Group 3 shall continue to receive  
2 benefits through the approved waiver, and Eligibility  
3 Group 3 may be expanded to include persons with  
4 disabilities who are under age 65 with incomes under 200%  
5 of the Federal Poverty Level who are not eligible for  
6 Medicare and who are not barred from receiving federally  
7 funded means-tested benefits due to immigration status.

8 (D) Eligibility Group 4 shall consist of beneficiaries  
9 who are otherwise described in Eligibility Group 2 who have  
10 a diagnosis of HIV or AIDS.

11 The program established under this subsection shall cover  
12 the cost of covered prescription drugs in excess of the  
13 beneficiary cost-sharing amounts set forth in this paragraph  
14 that are not covered by Medicare. The Department of Healthcare  
15 and Family Services may establish by emergency rule changes in  
16 cost-sharing necessary to conform the cost of the program to  
17 the amounts appropriated for State fiscal year 2012 and future  
18 fiscal years except that the 24-month limitation on the  
19 adoption of emergency rules and the provisions of Sections  
20 5-115 and 5-125 of the Illinois Administrative Procedure Act  
21 shall not apply to rules adopted under this subsection (g). The  
22 adoption of emergency rules authorized by this subsection (g)  
23 shall be deemed to be necessary for the public interest,  
24 safety, and welfare.

25 For purposes of the program established under this  
26 subsection, the term "covered prescription drug" has the



1 following meanings:

2 For Eligibility Group 1, "covered prescription drug"  
3 means: (1) any cardiovascular agent or drug; (2) any  
4 insulin or other prescription drug used in the treatment of  
5 diabetes, including syringe and needles used to administer  
6 the insulin; (3) any prescription drug used in the  
7 treatment of arthritis; (4) any prescription drug used in  
8 the treatment of cancer; (5) any prescription drug used in  
9 the treatment of Alzheimer's disease; (6) any prescription  
10 drug used in the treatment of Parkinson's disease; (7) any  
11 prescription drug used in the treatment of glaucoma; (8)  
12 any prescription drug used in the treatment of lung disease  
13 and smoking-related illnesses; (9) any prescription drug  
14 used in the treatment of osteoporosis; and (10) any  
15 prescription drug used in the treatment of multiple  
16 sclerosis. The Department may add additional therapeutic  
17 classes by rule. The Department may adopt a preferred drug  
18 list within any of the classes of drugs described in items  
19 (1) through (10) of this paragraph. The specific drugs or  
20 therapeutic classes of covered prescription drugs shall be  
21 indicated by rule.

22 For Eligibility Group 2, "covered prescription drug"  
23 means those drugs covered by the Medicare Part D  
24 Prescription Drug Plan in which the beneficiary is  
25 enrolled.

26 For Eligibility Group 3, "covered prescription drug"

1 means those drugs covered by the Medical Assistance Program  
2 under Article V of the Illinois Public Aid Code.

3 For Eligibility Group 4, "covered prescription drug"  
4 means those drugs covered by the Medicare Part D  
5 Prescription Drug Plan in which the beneficiary is  
6 enrolled.

7 Any person otherwise eligible for pharmaceutical  
8 assistance under this subsection whose covered drugs are  
9 covered by any public program is ineligible for assistance  
10 under this subsection to the extent that the cost of those  
11 drugs is covered by the other program.

12 The Department of Healthcare and Family Services shall  
13 establish by rule the methods by which it will provide for the  
14 coverage called for in this subsection. Those methods may  
15 include direct reimbursement to pharmacies or the payment of a  
16 capitated amount to Medicare Part D Prescription Drug Plans.

17 For a pharmacy to be reimbursed under the program  
18 established under this subsection, it must comply with rules  
19 adopted by the Department of Healthcare and Family Services  
20 regarding coordination of benefits with Medicare Part D  
21 Prescription Drug Plans. A pharmacy may not charge a  
22 Medicare-enrolled beneficiary of the program established under  
23 this subsection more for a covered prescription drug than the  
24 appropriate Medicare cost-sharing less any payment from or on  
25 behalf of the Department of Healthcare and Family Services.

26 The Department of Healthcare and Family Services or the

1 Department on Aging, as appropriate, may adopt rules regarding  
2 applications, counting of income, proof of Medicare status,  
3 mandatory generic policies, and pharmacy reimbursement rates  
4 and any other rules necessary for the cost-efficient operation  
5 of the program established under this subsection.

6 (h) A qualified individual is not entitled to duplicate  
7 benefits in a coverage period as a result of the changes made  
8 by this amendatory Act of the 96th General Assembly.

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

10 Section 5-95. The Early Intervention Services System Act is  
11 amended by changing Section 3 and by adding Section 3a as  
12 follows:

13 (325 ILCS 20/3) (from Ch. 23, par. 4153)

14 Sec. 3. Definitions. As used in this Act:

15 (a) "Eligible infants and toddlers" means infants and  
16 toddlers under 36 months of age with any of the following  
17 conditions:

18 (1) Developmental delays.

19 (2) A physical or mental condition which typically  
20 results in developmental delay.

21 (3) Being at risk of having substantial developmental  
22 delays based on informed clinical opinion.

23 (4) Either (A) having entered the program under any of  
24 the circumstances listed in paragraphs (1) through (3) of

1           this subsection but no longer meeting the current  
2           eligibility criteria under those paragraphs, and  
3           continuing to have any measurable delay, or (B) not having  
4           attained a level of development in each area, including (i)  
5           cognitive, (ii) physical (including vision and hearing),  
6           (iii) language, speech, and communication, (iv) social or  
7           emotional, or (v) adaptive, that is at least at the mean of  
8           the child's age equivalent peers; and, in addition to  
9           either item (A) or item (B), (C) having been determined by  
10          the multidisciplinary individualized family service plan  
11          team to require the continuation of early intervention  
12          services in order to support continuing developmental  
13          progress, pursuant to the child's needs and provided in an  
14          appropriate developmental manner. The type, frequency, and  
15          intensity of services shall differ from the initial  
16          individualized family services plan because of the child's  
17          developmental progress, and may consist of only service  
18          coordination, evaluation, and assessments.

19          (b) "Developmental delay" means a delay in one or more of  
20          the following areas of childhood development as measured by  
21          appropriate diagnostic instruments and standard procedures:  
22          cognitive; physical, including vision and hearing; language,  
23          speech and communication; social or emotional; or adaptive. The  
24          term means a delay of 30% or more below the mean in function in  
25          one or more of those areas.

26          (c) "Physical or mental condition which typically results

1 in developmental delay" means:

2 (1) a diagnosed medical disorder or exposure to a toxic  
3 substance bearing a relatively well known expectancy for  
4 developmental outcomes within varying ranges of  
5 developmental disabilities; or

6 (2) a history of prenatal, perinatal, neonatal or early  
7 developmental events suggestive of biological insults to  
8 the developing central nervous system and which either  
9 singly or collectively increase the probability of  
10 developing a disability or delay based on a medical  
11 history.

12 (d) "Informed clinical opinion" means both clinical  
13 observations and parental participation to determine  
14 eligibility by a consensus of a multidisciplinary team of 2 or  
15 more members based on their professional experience and  
16 expertise.

17 (e) "Early intervention services" means services which:

18 (1) are designed to meet the developmental needs of  
19 each child eligible under this Act and the needs of his or  
20 her family;

21 (2) are selected in collaboration with the child's  
22 family;

23 (3) are provided under public supervision;

24 (4) are provided at no cost except where a schedule of  
25 sliding scale fees or other system of payments by families  
26 has been adopted in accordance with State and federal law;

1           (5) are designed to meet an infant's or toddler's  
2 developmental needs in any of the following areas:

3           (A) physical development, including vision and  
4 hearing,

5           (B) cognitive development,

6           (C) communication development,

7           (D) social or emotional development, or

8           (E) adaptive development;

9           (6) meet the standards of the State, including the  
10 requirements of this Act;

11          (7) include one or more of the following:

12          (A) family training,

13          (B) social work services, including counseling,  
14 and home visits,

15          (C) special instruction,

16          (D) speech, language pathology and audiology,

17          (E) occupational therapy,

18          (F) physical therapy,

19          (G) psychological services,

20          (H) service coordination services,

21          (I) medical services only for diagnostic or  
22 evaluation purposes,

23          (J) early identification, screening, and  
24 assessment services,

25          (K) health services specified by the lead agency as  
26 necessary to enable the infant or toddler to benefit

1 from the other early intervention services,  
2 (L) vision services,  
3 (M) transportation,  
4 (N) assistive technology devices and services,  
5 (O) nursing services,  
6 (P) nutrition services, and  
7 (Q) sign language and cued language services;  
8 (8) are provided by qualified personnel, including but  
9 not limited to:  
10 (A) child development specialists or special  
11 educators, including teachers of children with hearing  
12 impairments (including deafness) and teachers of  
13 children with vision impairments (including  
14 blindness),  
15 (B) speech and language pathologists and  
16 audiologists,  
17 (C) occupational therapists,  
18 (D) physical therapists,  
19 (E) social workers,  
20 (F) nurses,  
21 (G) dietitian nutritionists,  
22 (H) vision specialists, including ophthalmologists  
23 and optometrists,  
24 (I) psychologists, and  
25 (J) physicians;  
26 (9) are provided in conformity with an Individualized

1 Family Service Plan;

2 (10) are provided throughout the year; and

3 (11) are provided in natural environments, to the  
4 maximum extent appropriate, which may include the home and  
5 community settings, unless justification is provided  
6 consistent with federal regulations adopted under Sections  
7 1431 through 1444 of Title 20 of the United States Code.

8 (f) "Individualized Family Service Plan" or "Plan" means a  
9 written plan for providing early intervention services to a  
10 child eligible under this Act and the child's family, as set  
11 forth in Section 11.

12 (g) "Local interagency agreement" means an agreement  
13 entered into by local community and State and regional agencies  
14 receiving early intervention funds directly from the State and  
15 made in accordance with State interagency agreements providing  
16 for the delivery of early intervention services within a local  
17 community area.

18 (h) "Council" means the Illinois Interagency Council on  
19 Early Intervention established under Section 4.

20 (i) "Lead agency" means the State agency responsible for  
21 administering this Act and receiving and disbursing public  
22 funds received in accordance with State and federal law and  
23 rules.

24 (i-5) "Central billing office" means the central billing  
25 office created by the lead agency under Section 13.

26 (j) "Child find" means a service which identifies eligible



1 infants and toddlers.

2 (k) "Regional intake entity" means the lead agency's  
3 designated entity responsible for implementation of the Early  
4 Intervention Services System within its designated geographic  
5 area.

6 (l) "Early intervention provider" means an individual who  
7 is qualified, as defined by the lead agency, to provide one or  
8 more types of early intervention services, and who has enrolled  
9 as a provider in the early intervention program.

10 (m) "Fully credentialed early intervention provider" means  
11 an individual who has met the standards in the State applicable  
12 to the relevant profession, and has met such other  
13 qualifications as the lead agency has determined are suitable  
14 for personnel providing early intervention services, including  
15 pediatric experience, education, and continuing education. The  
16 lead agency shall establish these qualifications by rule filed  
17 no later than 180 days after the effective date of this  
18 amendatory Act of the 92nd General Assembly.

19 (Source: P.A. 97-902, eff. 8-6-12; 98-41, eff. 6-28-13.)

20 (325 ILCS 20/3a new)

21 Sec. 3a. Lead poisoning. No later than 180 days after the  
22 effective date of this amendatory Act of the 101st General  
23 Assembly, the lead agency shall adopt rules to update 89 Ill.  
24 Adm. Code 500.Appendix E by: (i) expanding the list of Medical  
25 Conditions Resulting in High Probability of Developmental

1 Delay to include lead poisoning as a medical condition approved  
2 by the lead agency for the purposes of this Act; and (ii)  
3 defining "confirmed blood lead level" and "elevated blood lead  
4 level" or "EBL" to have the same meanings ascribed to those  
5 terms by the Department of Public Health in 77 Ill. Adm. Code  
6 845.20.

7 Section 5-100. The Environmental Protection Act is amended  
8 by changing Sections 22.15, 55.6, and 57.11 as follows:

9 (415 ILCS 5/22.15) (from Ch. 111 1/2, par. 1022.15)

10 Sec. 22.15. Solid Waste Management Fund; fees.

11 (a) There is hereby created within the State Treasury a  
12 special fund to be known as the "Solid Waste Management Fund",  
13 to be constituted from the fees collected by the State pursuant  
14 to this Section, from repayments of loans made from the Fund  
15 for solid waste projects, from registration fees collected  
16 pursuant to the Consumer Electronics Recycling Act, and from  
17 amounts transferred into the Fund pursuant to Public Act  
18 100-433. Moneys received by the Department of Commerce and  
19 Economic Opportunity in repayment of loans made pursuant to the  
20 Illinois Solid Waste Management Act shall be deposited into the  
21 General Revenue Fund.

22 (b) The Agency shall assess and collect a fee in the amount  
23 set forth herein from the owner or operator of each sanitary  
24 landfill permitted or required to be permitted by the Agency to

1 dispose of solid waste if the sanitary landfill is located off  
2 the site where such waste was produced and if such sanitary  
3 landfill is owned, controlled, and operated by a person other  
4 than the generator of such waste. The Agency shall deposit all  
5 fees collected into the Solid Waste Management Fund. If a site  
6 is contiguous to one or more landfills owned or operated by the  
7 same person, the volumes permanently disposed of by each  
8 landfill shall be combined for purposes of determining the fee  
9 under this subsection. Beginning on July 1, 2018, and on the  
10 first day of each month thereafter during fiscal years ~~year~~  
11 2019 and 2020, the State Comptroller shall direct and State  
12 Treasurer shall transfer an amount equal to 1/12 of \$5,000,000  
13 per fiscal year from the Solid Waste Management Fund to the  
14 General Revenue Fund.

15 (1) If more than 150,000 cubic yards of non-hazardous  
16 solid waste is permanently disposed of at a site in a  
17 calendar year, the owner or operator shall either pay a fee  
18 of 95 cents per cubic yard or, alternatively, the owner or  
19 operator may weigh the quantity of the solid waste  
20 permanently disposed of with a device for which  
21 certification has been obtained under the Weights and  
22 Measures Act and pay a fee of \$2.00 per ton of solid waste  
23 permanently disposed of. In no case shall the fee collected  
24 or paid by the owner or operator under this paragraph  
25 exceed \$1.55 per cubic yard or \$3.27 per ton.

26 (2) If more than 100,000 cubic yards but not more than

1 150,000 cubic yards of non-hazardous waste is permanently  
2 disposed of at a site in a calendar year, the owner or  
3 operator shall pay a fee of \$52,630.

4 (3) If more than 50,000 cubic yards but not more than  
5 100,000 cubic yards of non-hazardous solid waste is  
6 permanently disposed of at a site in a calendar year, the  
7 owner or operator shall pay a fee of \$23,790.

8 (4) If more than 10,000 cubic yards but not more than  
9 50,000 cubic yards of non-hazardous solid waste is  
10 permanently disposed of at a site in a calendar year, the  
11 owner or operator shall pay a fee of \$7,260.

12 (5) If not more than 10,000 cubic yards of  
13 non-hazardous solid waste is permanently disposed of at a  
14 site in a calendar year, the owner or operator shall pay a  
15 fee of \$1050.

16 (c) (Blank).

17 (d) The Agency shall establish rules relating to the  
18 collection of the fees authorized by this Section. Such rules  
19 shall include, but not be limited to:

20 (1) necessary records identifying the quantities of  
21 solid waste received or disposed;

22 (2) the form and submission of reports to accompany the  
23 payment of fees to the Agency;

24 (3) the time and manner of payment of fees to the  
25 Agency, which payments shall not be more often than  
26 quarterly; and

1           (4) procedures setting forth criteria establishing  
2           when an owner or operator may measure by weight or volume  
3           during any given quarter or other fee payment period.

4           (e) Pursuant to appropriation, all monies in the Solid  
5           Waste Management Fund shall be used by the Agency and the  
6           Department of Commerce and Economic Opportunity for the  
7           purposes set forth in this Section and in the Illinois Solid  
8           Waste Management Act, including for the costs of fee collection  
9           and administration, and for the administration of (1) the  
10          Consumer Electronics Recycling Act and (2) until January 1,  
11          2020, the Electronic Products Recycling and Reuse Act.

12          (f) The Agency is authorized to enter into such agreements  
13          and to promulgate such rules as are necessary to carry out its  
14          duties under this Section and the Illinois Solid Waste  
15          Management Act.

16          (g) On the first day of January, April, July, and October  
17          of each year, beginning on July 1, 1996, the State Comptroller  
18          and Treasurer shall transfer \$500,000 from the Solid Waste  
19          Management Fund to the Hazardous Waste Fund. Moneys transferred  
20          under this subsection (g) shall be used only for the purposes  
21          set forth in item (1) of subsection (d) of Section 22.2.

22          (h) The Agency is authorized to provide financial  
23          assistance to units of local government for the performance of  
24          inspecting, investigating and enforcement activities pursuant  
25          to Section 4(r) at nonhazardous solid waste disposal sites.

26          (i) The Agency is authorized to conduct household waste

1 collection and disposal programs.

2 (j) A unit of local government, as defined in the Local  
3 Solid Waste Disposal Act, in which a solid waste disposal  
4 facility is located may establish a fee, tax, or surcharge with  
5 regard to the permanent disposal of solid waste. All fees,  
6 taxes, and surcharges collected under this subsection shall be  
7 utilized for solid waste management purposes, including  
8 long-term monitoring and maintenance of landfills, planning,  
9 implementation, inspection, enforcement and other activities  
10 consistent with the Solid Waste Management Act and the Local  
11 Solid Waste Disposal Act, or for any other environment-related  
12 purpose, including but not limited to an environment-related  
13 public works project, but not for the construction of a new  
14 pollution control facility other than a household hazardous  
15 waste facility. However, the total fee, tax or surcharge  
16 imposed by all units of local government under this subsection  
17 (j) upon the solid waste disposal facility shall not exceed:

18 (1) 60¢ per cubic yard if more than 150,000 cubic yards  
19 of non-hazardous solid waste is permanently disposed of at  
20 the site in a calendar year, unless the owner or operator  
21 weighs the quantity of the solid waste received with a  
22 device for which certification has been obtained under the  
23 Weights and Measures Act, in which case the fee shall not  
24 exceed \$1.27 per ton of solid waste permanently disposed  
25 of.

26 (2) \$33,350 if more than 100,000 cubic yards, but not

1 more than 150,000 cubic yards, of non-hazardous waste is  
2 permanently disposed of at the site in a calendar year.

3 (3) \$15,500 if more than 50,000 cubic yards, but not  
4 more than 100,000 cubic yards, of non-hazardous solid waste  
5 is permanently disposed of at the site in a calendar year.

6 (4) \$4,650 if more than 10,000 cubic yards, but not  
7 more than 50,000 cubic yards, of non-hazardous solid waste  
8 is permanently disposed of at the site in a calendar year.

9 (5) \$650 if not more than 10,000 cubic yards of  
10 non-hazardous solid waste is permanently disposed of at the  
11 site in a calendar year.

12 The corporate authorities of the unit of local government  
13 may use proceeds from the fee, tax, or surcharge to reimburse a  
14 highway commissioner whose road district lies wholly or  
15 partially within the corporate limits of the unit of local  
16 government for expenses incurred in the removal of  
17 nonhazardous, nonfluid municipal waste that has been dumped on  
18 public property in violation of a State law or local ordinance.

19 A county or Municipal Joint Action Agency that imposes a  
20 fee, tax, or surcharge under this subsection may use the  
21 proceeds thereof to reimburse a municipality that lies wholly  
22 or partially within its boundaries for expenses incurred in the  
23 removal of nonhazardous, nonfluid municipal waste that has been  
24 dumped on public property in violation of a State law or local  
25 ordinance.

26 If the fees are to be used to conduct a local sanitary

1 landfill inspection or enforcement program, the unit of local  
2 government must enter into a written delegation agreement with  
3 the Agency pursuant to subsection (r) of Section 4. The unit of  
4 local government and the Agency shall enter into such a written  
5 delegation agreement within 60 days after the establishment of  
6 such fees. At least annually, the Agency shall conduct an audit  
7 of the expenditures made by units of local government from the  
8 funds granted by the Agency to the units of local government  
9 for purposes of local sanitary landfill inspection and  
10 enforcement programs, to ensure that the funds have been  
11 expended for the prescribed purposes under the grant.

12 The fees, taxes or surcharges collected under this  
13 subsection (j) shall be placed by the unit of local government  
14 in a separate fund, and the interest received on the moneys in  
15 the fund shall be credited to the fund. The monies in the fund  
16 may be accumulated over a period of years to be expended in  
17 accordance with this subsection.

18 A unit of local government, as defined in the Local Solid  
19 Waste Disposal Act, shall prepare and distribute to the Agency,  
20 in April of each year, a report that details spending plans for  
21 monies collected in accordance with this subsection. The report  
22 will at a minimum include the following:

23 (1) The total monies collected pursuant to this  
24 subsection.

25 (2) The most current balance of monies collected  
26 pursuant to this subsection.



1           (3) An itemized accounting of all monies expended for  
2 the previous year pursuant to this subsection.

3           (4) An estimation of monies to be collected for the  
4 following 3 years pursuant to this subsection.

5           (5) A narrative detailing the general direction and  
6 scope of future expenditures for one, 2 and 3 years.

7           The exemptions granted under Sections 22.16 and 22.16a, and  
8 under subsection (k) of this Section, shall be applicable to  
9 any fee, tax or surcharge imposed under this subsection (j);  
10 except that the fee, tax or surcharge authorized to be imposed  
11 under this subsection (j) may be made applicable by a unit of  
12 local government to the permanent disposal of solid waste after  
13 December 31, 1986, under any contract lawfully executed before  
14 June 1, 1986 under which more than 150,000 cubic yards (or  
15 50,000 tons) of solid waste is to be permanently disposed of,  
16 even though the waste is exempt from the fee imposed by the  
17 State under subsection (b) of this Section pursuant to an  
18 exemption granted under Section 22.16.

19           (k) In accordance with the findings and purposes of the  
20 Illinois Solid Waste Management Act, beginning January 1, 1989  
21 the fee under subsection (b) and the fee, tax or surcharge  
22 under subsection (j) shall not apply to:

23           (1) waste which is hazardous waste;

24           (2) waste which is pollution control waste;

25           (3) waste from recycling, reclamation or reuse  
26 processes which have been approved by the Agency as being

1 designed to remove any contaminant from wastes so as to  
2 render such wastes reusable, provided that the process  
3 renders at least 50% of the waste reusable;

4 (4) non-hazardous solid waste that is received at a  
5 sanitary landfill and composted or recycled through a  
6 process permitted by the Agency; or

7 (5) any landfill which is permitted by the Agency to  
8 receive only demolition or construction debris or  
9 landscape waste.

10 (Source: P.A. 100-103, eff. 8-11-17; 100-433, eff. 8-25-17;  
11 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.  
12 8-14-18.)

13 (415 ILCS 5/55.6) (from Ch. 111 1/2, par. 1055.6)

14 Sec. 55.6. Used Tire Management Fund.

15 (a) There is hereby created in the State Treasury a special  
16 fund to be known as the Used Tire Management Fund. There shall  
17 be deposited into the Fund all monies received as (1) recovered  
18 costs or proceeds from the sale of used tires under Section  
19 55.3 of this Act, (2) repayment of loans from the Used Tire  
20 Management Fund, or (3) penalties or punitive damages for  
21 violations of this Title, except as provided by subdivision  
22 (b) (4) or (b) (4-5) of Section 42.

23 (b) Beginning January 1, 1992, in addition to any other  
24 fees required by law, the owner or operator of each site  
25 required to be registered or permitted under subsection (d) or

1 (d-5) of Section 55 shall pay to the Agency an annual fee of  
2 \$100. Fees collected under this subsection shall be deposited  
3 into the Environmental Protection Permit and Inspection Fund.

4 (c) Pursuant to appropriation, moneys ~~monies~~ up to an  
5 amount of \$4 million per fiscal year from the Used Tire  
6 Management Fund shall be allocated as follows:

7 (1) 38% shall be available to the Agency for the  
8 following purposes, provided that priority shall be given  
9 to item (i):

10 (i) To undertake preventive, corrective or removal  
11 action as authorized by and in accordance with Section  
12 55.3, and to recover costs in accordance with Section  
13 55.3.

14 (ii) For the performance of inspection and  
15 enforcement activities for used and waste tire sites.

16 (iii) (Blank).

17 (iv) To provide financial assistance to units of  
18 local government for the performance of inspecting,  
19 investigating and enforcement activities pursuant to  
20 subsection (r) of Section 4 at used and waste tire  
21 sites.

22 (v) To provide financial assistance for used and  
23 waste tire collection projects sponsored by local  
24 government or not-for-profit corporations.

25 (vi) For the costs of fee collection and  
26 administration relating to used and waste tires, and to

1 accomplish such other purposes as are authorized by  
2 this Act and regulations thereunder.

3 (vii) To provide financial assistance to units of  
4 local government and private industry for the purposes  
5 of:

6 (A) assisting in the establishment of  
7 facilities and programs to collect, process, and  
8 utilize used and waste tires and tire-derived  
9 materials;

10 (B) demonstrating the feasibility of  
11 innovative technologies as a means of collecting,  
12 storing, processing, and utilizing used and waste  
13 tires and tire-derived materials; and

14 (C) applying demonstrated technologies as a  
15 means of collecting, storing, processing, and  
16 utilizing used and waste tires and tire-derived  
17 materials.

18 (2) (Blank). ~~For fiscal years beginning prior to July~~  
19 ~~1, 2004, 23% shall be available to the Department of~~  
20 ~~Commerce and Economic Opportunity for the following~~  
21 ~~purposes, provided that priority shall be given to item~~  
22 ~~(A):~~

23 ~~(A) To provide grants or loans for the purposes of:~~

24 ~~(i) assisting units of local government and~~  
25 ~~private industry in the establishment of~~  
26 ~~facilities and programs to collect, process and~~

1 ~~utilize used and waste tires and tire derived~~  
2 ~~materials;~~

3 ~~(ii) demonstrating the feasibility of~~  
4 ~~innovative technologies as a means of collecting,~~  
5 ~~storing, processing and utilizing used and waste~~  
6 ~~tires and tire derived materials; and~~

7 ~~(iii) applying demonstrated technologies as a~~  
8 ~~means of collecting, storing, processing, and~~  
9 ~~utilizing used and waste tires and tire derived~~  
10 ~~materials.~~

11 ~~(B) To develop educational material for use by~~  
12 ~~officials and the public to better understand and~~  
13 ~~respond to the problems posed by used tires and~~  
14 ~~associated insects.~~

15 ~~(C) (Blank).~~

16 ~~(D) To perform such research as the Director deems~~  
17 ~~appropriate to help meet the purposes of this Act.~~

18 ~~(E) To pay the costs of administration of its~~  
19 ~~activities authorized under this Act.~~

20 (2.1) For the fiscal year beginning July 1, 2004 and  
21 for all fiscal years thereafter, 23% shall be deposited  
22 into the General Revenue Fund. For fiscal years ~~year~~ 2019  
23 and 2020 only, such transfers are at the direction of the  
24 Department of Revenue, and shall be made within 30 days  
25 after the end of each quarter.

26 (3) 25% shall be available to the Illinois Department

1 of Public Health for the following purposes:

2 (A) To investigate threats or potential threats to  
3 the public health related to mosquitoes and other  
4 vectors of disease associated with the improper  
5 storage, handling and disposal of tires, improper  
6 waste disposal, or natural conditions.

7 (B) To conduct surveillance and monitoring  
8 activities for mosquitoes and other arthropod vectors  
9 of disease, and surveillance of animals which provide a  
10 reservoir for disease-producing organisms.

11 (C) To conduct training activities to promote  
12 vector control programs and integrated pest management  
13 as defined in the Vector Control Act.

14 (D) To respond to inquiries, investigate  
15 complaints, conduct evaluations and provide technical  
16 consultation to help reduce or eliminate public health  
17 hazards and nuisance conditions associated with  
18 mosquitoes and other vectors.

19 (E) To provide financial assistance to units of  
20 local government for training, investigation and  
21 response to public nuisances associated with  
22 mosquitoes and other vectors of disease.

23 (4) 2% shall be available to the Department of  
24 Agriculture for its activities under the Illinois  
25 Pesticide Act relating to used and waste tires.

26 (5) 2% shall be available to the Pollution Control

1 Board for administration of its activities relating to used  
2 and waste tires.

3 (6) 10% shall be available to the University of  
4 Illinois for the Prairie Research Institute to perform  
5 research to study the biology, distribution, population  
6 ecology, and biosystematics of tire-breeding arthropods,  
7 especially mosquitoes, and the diseases they spread.

8 (d) By January 1, 1998, and biennially thereafter, each  
9 State agency receiving an appropriation from the Used Tire  
10 Management Fund shall report to the Governor and the General  
11 Assembly on its activities relating to the Fund.

12 (e) Any monies appropriated from the Used Tire Management  
13 Fund, but not obligated, shall revert to the Fund.

14 (f) In administering the provisions of subdivisions (1),  
15 (2) and (3) of subsection (c) of this Section, the Agency, the  
16 Department of Commerce and Economic Opportunity, and the  
17 Illinois Department of Public Health shall ensure that  
18 appropriate funding assistance is provided to any municipality  
19 with a population over 1,000,000 or to any sanitary district  
20 which serves a population over 1,000,000.

21 (g) Pursuant to appropriation, monies in excess of \$4  
22 million per fiscal year from the Used Tire Management Fund  
23 shall be used as follows:

24 (1) 55% shall be available to the Agency for the  
25 following purposes, provided that priority shall be given  
26 to subparagraph (A):

1 (A) To undertake preventive, corrective or renewed  
2 action as authorized by and in accordance with Section  
3 55.3 and to recover costs in accordance with Section  
4 55.3.

5 (B) To provide financial assistance to units of  
6 local government and private industry for the purposes  
7 of:

8 (i) assisting in the establishment of  
9 facilities and programs to collect, process, and  
10 utilize used and waste tires and tire-derived  
11 materials;

12 (ii) demonstrating the feasibility of  
13 innovative technologies as a means of collecting,  
14 storing, processing, and utilizing used and waste  
15 tires and tire-derived materials; and

16 (iii) applying demonstrated technologies as a  
17 means of collecting, storing, processing, and  
18 utilizing used and waste tires and tire-derived  
19 materials.

20 (C) To provide grants to public universities for  
21 vector-related research, disease-related research, and  
22 for related laboratory-based equipment and field-based  
23 equipment.

24 (2) ~~(Blank). For fiscal years beginning prior to July~~  
25 ~~1, 2004, 45% shall be available to the Department of~~  
26 ~~Commerce and Economic Opportunity to provide grants or~~



1 ~~loans for the purposes of:~~

2 ~~(i) assisting units of local government and~~  
3 ~~private industry in the establishment of facilities~~  
4 ~~and programs to collect, process and utilize waste~~  
5 ~~tires and tire derived material;~~

6 ~~(ii) demonstrating the feasibility of innovative~~  
7 ~~technologies as a means of collecting, storing,~~  
8 ~~processing, and utilizing used and waste tires and tire~~  
9 ~~derived materials; and~~

10 ~~(iii) applying demonstrated technologies as a~~  
11 ~~means of collecting, storing, processing, and~~  
12 ~~utilizing used and waste tires and tire derived~~  
13 ~~materials.~~

14 (3) For the fiscal year beginning July 1, 2004 and for  
15 all fiscal years thereafter, 45% shall be deposited into  
16 the General Revenue Fund. For fiscal years ~~year~~ 2019 and  
17 2020 only, such transfers are at the direction of the  
18 Department of Revenue, and shall be made within 30 days  
19 after the end of each quarter.

20 (Source: P.A. 100-103, eff. 8-11-17; 100-327, eff. 8-24-17;  
21 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.  
22 8-14-18.)

23 (415 ILCS 5/57.11)

24 Sec. 57.11. Underground Storage Tank Fund; creation.

25 (a) There is hereby created in the State Treasury a special

1 fund to be known as the Underground Storage Tank Fund. There  
2 shall be deposited into the Underground Storage Tank Fund all  
3 moneys ~~monies~~ received by the Office of the State Fire Marshal  
4 as fees for underground storage tanks under Sections 4 and 5 of  
5 the Gasoline Storage Act, fees pursuant to the Motor Fuel Tax  
6 Law, and beginning July 1, 2013, payments pursuant to the Use  
7 Tax Act, the Service Use Tax Act, the Service Occupation Tax  
8 Act, and the Retailers' Occupation Tax Act. All amounts held in  
9 the Underground Storage Tank Fund shall be invested at interest  
10 by the State Treasurer. All income earned from the investments  
11 shall be deposited into the Underground Storage Tank Fund no  
12 less frequently than quarterly. In addition to any other  
13 transfers that may be provided for by law, beginning on July 1,  
14 2018 and on the first day of each month thereafter during  
15 fiscal years ~~year~~ 2019 and 2020 only, the State Comptroller  
16 shall direct and the State Treasurer shall transfer an amount  
17 equal to 1/12 of \$10,000,000 from the Underground Storage Tank  
18 Fund to the General Revenue Fund. Moneys in the Underground  
19 Storage Tank Fund, pursuant to appropriation, may be used by  
20 the Agency and the Office of the State Fire Marshal for the  
21 following purposes:

22 (1) To take action authorized under Section 57.12 to  
23 recover costs under Section 57.12.

24 (2) To assist in the reduction and mitigation of damage  
25 caused by leaks from underground storage tanks, including  
26 but not limited to, providing alternative water supplies to

1 persons whose drinking water has become contaminated as a  
2 result of those leaks.

3 (3) To be used as a matching amount towards federal  
4 assistance relative to the release of petroleum from  
5 underground storage tanks.

6 (4) For the costs of administering activities of the  
7 Agency and the Office of the State Fire Marshal relative to  
8 the Underground Storage Tank Fund.

9 (5) For payment of costs of corrective action incurred  
10 by and indemnification to operators of underground storage  
11 tanks as provided in this Title.

12 (6) For a total of 2 demonstration projects in amounts  
13 in excess of a \$10,000 deductible charge designed to assess  
14 the viability of corrective action projects at sites which  
15 have experienced contamination from petroleum releases.  
16 Such demonstration projects shall be conducted in  
17 accordance with the provision of this Title.

18 (7) Subject to appropriation, moneys in the  
19 Underground Storage Tank Fund may also be used by the  
20 Department of Revenue for the costs of administering its  
21 activities relative to the Fund and for refunds provided  
22 for in Section 13a.8 of the Motor Fuel Tax Act.

23 (b) Moneys in the Underground Storage Tank Fund may,  
24 pursuant to appropriation, be used by the Office of the State  
25 Fire Marshal or the Agency to take whatever emergency action is  
26 necessary or appropriate to assure that the public health or

1 safety is not threatened whenever there is a release or  
2 substantial threat of a release of petroleum from an  
3 underground storage tank and for the costs of administering its  
4 activities relative to the Underground Storage Tank Fund.

5 (c) Beginning July 1, 1993, the Governor shall certify to  
6 the State Comptroller and State Treasurer the monthly amount  
7 necessary to pay debt service on State obligations issued  
8 pursuant to Section 6 of the General Obligation Bond Act. On  
9 the last day of each month, the Comptroller shall order  
10 transferred and the Treasurer shall transfer from the  
11 Underground Storage Tank Fund to the General Obligation Bond  
12 Retirement and Interest Fund the amount certified by the  
13 Governor, plus any cumulative deficiency in those transfers for  
14 prior months.

15 (d) Except as provided in subsection (c) of this Section,  
16 the Underground Storage Tank Fund is not subject to  
17 administrative charges authorized under Section 8h of the State  
18 Finance Act that would in any way transfer any funds from the  
19 Underground Storage Tank Fund into any other fund of the State.

20 (e) Each fiscal year, subject to appropriation, the Agency  
21 may commit up to \$10,000,000 of the moneys in the Underground  
22 Storage Tank Fund to the payment of corrective action costs for  
23 legacy sites that meet one or more of the following criteria as  
24 a result of the underground storage tank release: (i) the  
25 presence of free product, (ii) contamination within a regulated  
26 recharge area, a wellhead protection area, or the setback zone

1 of a potable water supply well, (iii) contamination extending  
2 beyond the boundaries of the site where the release occurred,  
3 or (iv) such other criteria as may be adopted in Agency rules.

4 (1) Fund moneys committed under this subsection (e)  
5 shall be held in the Fund for payment of the corrective  
6 action costs for which the moneys were committed.

7 (2) The Agency may adopt rules governing the commitment  
8 of Fund moneys under this subsection (e).

9 (3) This subsection (e) does not limit the use of Fund  
10 moneys at legacy sites as otherwise provided under this  
11 Title.

12 (4) For the purposes of this subsection (e), the term  
13 "legacy site" means a site for which (i) an underground  
14 storage tank release was reported prior to January 1, 2005,  
15 (ii) the owner or operator has been determined eligible to  
16 receive payment from the Fund for corrective action costs,  
17 and (iii) the Agency did not receive any applications for  
18 payment prior to January 1, 2010.

19 (f) Beginning July 1, 2013, if the amounts deposited into  
20 the Fund from moneys received by the Office of the State Fire  
21 Marshal as fees for underground storage tanks under Sections 4  
22 and 5 of the Gasoline Storage Act and as fees pursuant to the  
23 Motor Fuel Tax Law during a State fiscal year are sufficient to  
24 pay all claims for payment by the fund received during that  
25 State fiscal year, then the amount of any payments into the  
26 fund pursuant to the Use Tax Act, the Service Use Tax Act, the

1 Service Occupation Tax Act, and the Retailers' Occupation Tax  
2 Act during that State fiscal year shall be deposited as  
3 follows: 75% thereof shall be paid into the State treasury and  
4 25% shall be reserved in a special account and used only for  
5 the transfer to the Common School Fund as part of the monthly  
6 transfer from the General Revenue Fund in accordance with  
7 Section 8a of the State Finance Act.

8 (Source: P.A. 100-587, eff. 6-4-18.)

9 ARTICLE 10. RETIREMENT CONTRIBUTIONS

10 Section 10-5. The State Finance Act is amended by changing  
11 Sections 8.12 and 14.1 as follows:

12 (30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

13 Sec. 8.12. State Pensions Fund.

14 (a) The moneys in the State Pensions Fund shall be used  
15 exclusively for the administration of the Revised Uniform  
16 Unclaimed Property Act and for the expenses incurred by the  
17 Auditor General for administering the provisions of Section  
18 2-8.1 of the Illinois State Auditing Act and for operational  
19 expenses of the Office of the State Treasurer and for the  
20 funding of the unfunded liabilities of the designated  
21 retirement systems. Beginning in State fiscal year 2021 ~~2020~~,  
22 payments to the designated retirement systems under this  
23 Section shall be in addition to, and not in lieu of, any State

1 contributions required under the Illinois Pension Code.

2 "Designated retirement systems" means:

3 (1) the State Employees' Retirement System of  
4 Illinois;

5 (2) the Teachers' Retirement System of the State of  
6 Illinois;

7 (3) the State Universities Retirement System;

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

9 (5) the General Assembly Retirement System.

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

13 (c) As soon as possible after July 30, 2004 (the effective  
14 date of Public Act 93-839), the General Assembly shall  
15 appropriate from the State Pensions Fund (1) to the State  
16 Universities Retirement System the amount certified under  
17 Section 15-165 during the prior year, (2) to the Judges  
18 Retirement System of Illinois the amount certified under  
19 Section 18-140 during the prior year, and (3) to the General  
20 Assembly Retirement System the amount certified under Section  
21 2-134 during the prior year as part of the required State  
22 contributions to each of those designated retirement systems,  
23 ~~except that amounts appropriated under this subsection (c) in~~  
24 ~~State fiscal year 2005 shall not reduce the amount in the State~~  
25 ~~Pensions Fund below \$5,000,000.~~ If the amount in the State  
26 Pensions Fund does not exceed the sum of the amounts certified

1 in Sections 15-165, 18-140, and 2-134 by at least \$5,000,000,  
2 the amount paid to each designated retirement system under this  
3 subsection shall be reduced in proportion to the amount  
4 certified by each of those designated retirement systems.

5 (c-5) For fiscal years 2006 through 2020 ~~2019~~, the General  
6 Assembly shall appropriate from the State Pensions Fund to the  
7 State Universities Retirement System the amount estimated to be  
8 available during the fiscal year in the State Pensions Fund;  
9 provided, however, that the amounts appropriated under this  
10 subsection (c-5) shall not reduce the amount in the State  
11 Pensions Fund below \$5,000,000.

12 (c-6) For fiscal year 2021 ~~2020~~ and each fiscal year  
13 thereafter, as soon as may be practical after any money is  
14 deposited into the State Pensions Fund from the Unclaimed  
15 Property Trust Fund, the State Treasurer shall apportion the  
16 deposited amount among the designated retirement systems as  
17 defined in subsection (a) to reduce their actuarial reserve  
18 deficiencies. The State Comptroller and State Treasurer shall  
19 pay the apportioned amounts to the designated retirement  
20 systems to fund the unfunded liabilities of the designated  
21 retirement systems. The amount apportioned to each designated  
22 retirement system shall constitute a portion of the amount  
23 estimated to be available for appropriation from the State  
24 Pensions Fund that is the same as that retirement system's  
25 portion of the total actual reserve deficiency of the systems,  
26 as determined annually by the Governor's Office of Management



1 and Budget at the request of the State Treasurer. The amounts  
2 apportioned under this subsection shall not reduce the amount  
3 in the State Pensions Fund below \$5,000,000.

4 (d) The Governor's Office of Management and Budget shall  
5 determine the individual and total reserve deficiencies of the  
6 designated retirement systems. For this purpose, the  
7 Governor's Office of Management and Budget shall utilize the  
8 latest available audit and actuarial reports of each of the  
9 retirement systems and the relevant reports and statistics of  
10 the Public Employee Pension Fund Division of the Department of  
11 Insurance.

12 (d-1) (Blank). ~~As soon as practicable after March 5, 2004~~  
13 ~~(the effective date of Public Act 93-665), the Comptroller~~  
14 ~~shall direct and the Treasurer shall transfer from the State~~  
15 ~~Pensions Fund to the General Revenue Fund, as funds become~~  
16 ~~available, a sum equal to the amounts that would have been paid~~  
17 ~~from the State Pensions Fund to the Teachers' Retirement System~~  
18 ~~of the State of Illinois, the State Universities Retirement~~  
19 ~~System, the Judges Retirement System of Illinois, the General~~  
20 ~~Assembly Retirement System, and the State Employees'~~  
21 ~~Retirement System of Illinois after March 5, 2004 (the~~  
22 ~~effective date of Public Act 93-665) during the remainder of~~  
23 ~~fiscal year 2004 to the designated retirement systems from the~~  
24 ~~appropriations provided for in this Section if the transfers~~  
25 ~~provided in Section 6z-61 had not occurred. The transfers~~  
26 ~~described in this subsection (d-1) are to partially repay the~~

1 ~~General Revenue Fund for the costs associated with the bonds~~  
2 ~~used to fund the moneys transferred to the designated~~  
3 ~~retirement systems under Section 6z-61.~~

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

7 (Source: P.A. 99-8, eff. 7-9-15; 99-78, eff. 7-20-15; 99-523,  
8 eff. 6-30-16; 100-22, eff. 1-1-18; 100-23, eff. 7-6-17;  
9 100-587, eff. 6-4-18; 100-863, eff. 8-14-18.)

10 (30 ILCS 105/14.1) (from Ch. 127, par. 150.1)

11 Sec. 14.1. Appropriations for State contributions to the  
12 State Employees' Retirement System; payroll requirements.

13 (a) Appropriations for State contributions to the State  
14 Employees' Retirement System of Illinois shall be expended in  
15 the manner provided in this Section. Except as otherwise  
16 provided in subsection ~~subsections (a 1), (a 2), (a 3), and~~  
17 (a-4) at the time of each payment of salary to an employee  
18 under the personal services line item, payment shall be made to  
19 the State Employees' Retirement System, from the amount  
20 appropriated for State contributions to the State Employees'  
21 Retirement System, of an amount calculated at the rate  
22 certified for the applicable fiscal year by the Board of  
23 Trustees of the State Employees' Retirement System under  
24 Section 14-135.08 of the Illinois Pension Code. If a line item  
25 appropriation to an employer for this purpose is exhausted or

1 is unavailable due to any limitation on appropriations that may  
2 apply, (including, but not limited to, limitations on  
3 appropriations from the Road Fund under Section 8.3 of the  
4 State Finance Act), the amounts shall be paid under the  
5 continuing appropriation for this purpose contained in the  
6 State Pension Funds Continuing Appropriation Act.

7 (a-1) (Blank). ~~Beginning on March 5, 2004 (the effective~~  
8 ~~date of Public Act 93 665) through the payment of the final~~  
9 ~~payroll from fiscal year 2004 appropriations, appropriations~~  
10 ~~for State contributions to the State Employees' Retirement~~  
11 ~~System of Illinois shall be expended in the manner provided in~~  
12 ~~this subsection (a-1). At the time of each payment of salary to~~  
13 ~~an employee under the personal services line item from a fund~~  
14 ~~other than the General Revenue Fund, payment shall be made for~~  
15 ~~deposit into the General Revenue Fund from the amount~~  
16 ~~appropriated for State contributions to the State Employees'~~  
17 ~~Retirement System of an amount calculated at the rate certified~~  
18 ~~for fiscal year 2004 by the Board of Trustees of the State~~  
19 ~~Employees' Retirement System under Section 14 135.08 of the~~  
20 ~~Illinois Pension Code. This payment shall be made to the extent~~  
21 ~~that a line item appropriation to an employer for this purpose~~  
22 ~~is available or unexhausted. No payment from appropriations for~~  
23 ~~State contributions shall be made in conjunction with payment~~  
24 ~~of salary to an employee under the personal services line item~~  
25 ~~from the General Revenue Fund.~~

26 (a-2) (Blank). ~~For fiscal year 2010 only, at the time of~~

1 ~~each payment of salary to an employee under the personal~~  
2 ~~services line item from a fund other than the General Revenue~~  
3 ~~Fund, payment shall be made for deposit into the State~~  
4 ~~Employees' Retirement System of Illinois from the amount~~  
5 ~~appropriated for State contributions to the State Employees'~~  
6 ~~Retirement System of Illinois of an amount calculated at the~~  
7 ~~rate certified for fiscal year 2010 by the Board of Trustees of~~  
8 ~~the State Employees' Retirement System of Illinois under~~  
9 ~~Section 14-135.08 of the Illinois Pension Code. This payment~~  
10 ~~shall be made to the extent that a line item appropriation to~~  
11 ~~an employer for this purpose is available or unexhausted. For~~  
12 ~~fiscal year 2010 only, no payment from appropriations for State~~  
13 ~~contributions shall be made in conjunction with payment of~~  
14 ~~salary to an employee under the personal services line item~~  
15 ~~from the General Revenue Fund.~~

16 (a-3) (Blank). ~~For fiscal year 2011 only, at the time of~~  
17 ~~each payment of salary to an employee under the personal~~  
18 ~~services line item from a fund other than the General Revenue~~  
19 ~~Fund, payment shall be made for deposit into the State~~  
20 ~~Employees' Retirement System of Illinois from the amount~~  
21 ~~appropriated for State contributions to the State Employees'~~  
22 ~~Retirement System of Illinois of an amount calculated at the~~  
23 ~~rate certified for fiscal year 2011 by the Board of Trustees of~~  
24 ~~the State Employees' Retirement System of Illinois under~~  
25 ~~Section 14-135.08 of the Illinois Pension Code. This payment~~  
26 ~~shall be made to the extent that a line item appropriation to~~

1 ~~an employer for this purpose is available or unexhausted. For~~  
2 ~~fiscal year 2011 only, no payment from appropriations for State~~  
3 ~~contributions shall be made in conjunction with payment of~~  
4 ~~salary to an employee under the personal services line item~~  
5 ~~from the General Revenue Fund.~~

6 (a-4) In fiscal year years 2012 and each fiscal year  
7 thereafter ~~through 2019 only~~, at the time of each payment of  
8 salary to an employee under the personal services line item  
9 from a fund other than the General Revenue Fund, payment shall  
10 be made for deposit into the State Employees' Retirement System  
11 of Illinois from the amount appropriated for State  
12 contributions to the State Employees' Retirement System of  
13 Illinois of an amount calculated at the rate certified for the  
14 applicable fiscal year by the Board of Trustees of the State  
15 Employees' Retirement System of Illinois under Section  
16 14-135.08 of the Illinois Pension Code. In fiscal year years  
17 2012 and each fiscal year thereafter ~~through 2019 only~~, no  
18 payment from appropriations for State contributions shall be  
19 made in conjunction with payment of salary to an employee under  
20 the personal services line item from the General Revenue Fund.

21 (b) Except during the period beginning on March 5, 2004  
22 (the effective date of Public Act 93-665) and ending at the  
23 time of the payment of the final payroll from fiscal year 2004  
24 appropriations, the State Comptroller shall not approve for  
25 payment any payroll voucher that (1) includes payments of  
26 salary to eligible employees in the State Employees' Retirement

1 System of Illinois and (2) does not include the corresponding  
2 payment of State contributions to that retirement system at the  
3 full rate certified under Section 14-135.08 for that fiscal  
4 year for eligible employees, unless the balance in the fund on  
5 which the payroll voucher is drawn is insufficient to pay the  
6 total payroll voucher, or unavailable due to any limitation on  
7 appropriations that may apply, including, but not limited to,  
8 limitations on appropriations from the Road Fund under Section  
9 8.3 of the State Finance Act. If the State Comptroller approves  
10 a payroll voucher under this Section for which the fund balance  
11 is insufficient to pay the full amount of the required State  
12 contribution to the State Employees' Retirement System, the  
13 Comptroller shall promptly so notify the Retirement System.

14 (b-1) (Blank). ~~For fiscal year 2010 and fiscal year 2011~~  
15 ~~only, the State Comptroller shall not approve for payment any~~  
16 ~~non General Revenue Fund payroll voucher that (1) includes~~  
17 ~~payments of salary to eligible employees in the State~~  
18 ~~Employees' Retirement System of Illinois and (2) does not~~  
19 ~~include the corresponding payment of State contributions to~~  
20 ~~that retirement system at the full rate certified under Section~~  
21 ~~14-135.08 for that fiscal year for eligible employees, unless~~  
22 ~~the balance in the fund on which the payroll voucher is drawn~~  
23 ~~is insufficient to pay the total payroll voucher, or~~  
24 ~~unavailable due to any limitation on appropriations that may~~  
25 ~~apply, including, but not limited to, limitations on~~  
26 ~~appropriations from the Road Fund under Section 8.3 of the~~

1 ~~State Finance Act. If the State Comptroller approves a payroll~~  
2 ~~voucher under this Section for which the fund balance is~~  
3 ~~insufficient to pay the full amount of the required State~~  
4 ~~contribution to the State Employees' Retirement System of~~  
5 ~~Illinois, the Comptroller shall promptly so notify the~~  
6 ~~retirement system.~~

7 (c) Notwithstanding any other provisions of law, beginning  
8 July 1, 2007, required State and employee contributions to the  
9 State Employees' Retirement System of Illinois relating to  
10 affected legislative staff employees shall be paid out of  
11 moneys appropriated for that purpose to the Commission on  
12 Government Forecasting and Accountability, rather than out of  
13 the lump-sum appropriations otherwise made for the payroll and  
14 other costs of those employees.

15 These payments must be made pursuant to payroll vouchers  
16 submitted by the employing entity as part of the regular  
17 payroll voucher process.

18 For the purpose of this subsection, "affected legislative  
19 staff employees" means legislative staff employees paid out of  
20 lump-sum appropriations made to the General Assembly, an  
21 Officer of the General Assembly, or the Senate Operations  
22 Commission, but does not include district-office staff or  
23 employees of legislative support services agencies.

24 (Source: P.A. 99-8, eff. 7-9-15; 99-523, eff. 6-30-16; 100-23,  
25 eff. 7-6-17; 100-587, eff. 6-4-18.)

1           Section 10-10. The Illinois Pension Code is amended by  
2 changing Sections 14-103.05, 14-131, 14-147.5, 14-147.6,  
3 14-152.1, 15-155, 15-185.5, 15-185.6, 15-198, 16-158,  
4 16-190.5, 16-190.6, and 16-203 as follows:

5           (40 ILCS 5/14-103.05) (from Ch. 108 1/2, par. 14-103.05)  
6           Sec. 14-103.05. Employee.

7           (a) Any person employed by a Department who receives salary  
8 for personal services rendered to the Department on a warrant  
9 issued pursuant to a payroll voucher certified by a Department  
10 and drawn by the State Comptroller upon the State Treasurer,  
11 including an elected official described in subparagraph (d) of  
12 Section 14-104, shall become an employee for purpose of  
13 membership in the Retirement System on the first day of such  
14 employment.

15           A person entering service on or after January 1, 1972 and  
16 prior to January 1, 1984 shall become a member as a condition  
17 of employment and shall begin making contributions as of the  
18 first day of employment.

19           A person entering service on or after January 1, 1984  
20 shall, upon completion of 6 months of continuous service which  
21 is not interrupted by a break of more than 2 months, become a  
22 member as a condition of employment. Contributions shall begin  
23 the first of the month after completion of the qualifying  
24 period.

25           A person employed by the Chicago Metropolitan Agency for



1 Planning on the effective date of this amendatory Act of the  
2 95th General Assembly who was a member of this System as an  
3 employee of the Chicago Area Transportation Study and makes an  
4 election under Section 14-104.13 to participate in this System  
5 for his or her employment with the Chicago Metropolitan Agency  
6 for Planning.

7 The qualifying period of 6 months of service is not  
8 applicable to: (1) a person who has been granted credit for  
9 service in a position covered by the State Universities  
10 Retirement System, the Teachers' Retirement System of the State  
11 of Illinois, the General Assembly Retirement System, or the  
12 Judges Retirement System of Illinois unless that service has  
13 been forfeited under the laws of those systems; (2) a person  
14 entering service on or after July 1, 1991 in a noncovered  
15 position; (3) a person to whom Section 14-108.2a or 14-108.2b  
16 applies; or (4) a person to whom subsection (a-5) of this  
17 Section applies.

18 (a-5) A person entering service on or after December 1,  
19 2010 shall become a member as a condition of employment and  
20 shall begin making contributions as of the first day of  
21 employment. A person serving in the qualifying period on  
22 December 1, 2010 will become a member on December 1, 2010 and  
23 shall begin making contributions as of December 1, 2010.

24 (b) The term "employee" does not include the following:

25 (1) members of the State Legislature, and persons  
26 electing to become members of the General Assembly

1 Retirement System pursuant to Section 2-105;

2 (2) incumbents of offices normally filled by vote of  
3 the people;

4 (3) except as otherwise provided in this Section, any  
5 person appointed by the Governor with the advice and  
6 consent of the Senate unless that person elects to  
7 participate in this system;

8 (3.1) any person serving as a commissioner of an ethics  
9 commission created under the State Officials and Employees  
10 Ethics Act unless that person elects to participate in this  
11 system with respect to that service as a commissioner;

12 (3.2) any person serving as a part-time employee in any  
13 of the following positions: Legislative Inspector General,  
14 Special Legislative Inspector General, employee of the  
15 Office of the Legislative Inspector General, Executive  
16 Director of the Legislative Ethics Commission, or staff of  
17 the Legislative Ethics Commission, regardless of whether  
18 he or she is in active service on or after July 8, 2004  
19 (the effective date of Public Act 93-685), unless that  
20 person elects to participate in this System with respect to  
21 that service; in this item (3.2), a "part-time employee" is  
22 a person who is not required to work at least 35 hours per  
23 week;

24 (3.3) any person who has made an election under Section  
25 1-123 and who is serving either as legal counsel in the  
26 Office of the Governor or as Chief Deputy Attorney General;

1           (4) except as provided in Section 14-108.2 or  
2 14-108.2c, any person who is covered or eligible to be  
3 covered by the Teachers' Retirement System of the State of  
4 Illinois, the State Universities Retirement System, or the  
5 Judges Retirement System of Illinois;

6           (5) an employee of a municipality or any other  
7 political subdivision of the State;

8           (6) any person who becomes an employee after June 30,  
9 1979 as a public service employment program participant  
10 under the Federal Comprehensive Employment and Training  
11 Act and whose wages or fringe benefits are paid in whole or  
12 in part by funds provided under such Act;

13           (7) enrollees of the Illinois Young Adult Conservation  
14 Corps program, administered by the Department of Natural  
15 Resources, authorized grantee pursuant to Title VIII of the  
16 "Comprehensive Employment and Training Act of 1973", 29 USC  
17 993, as now or hereafter amended;

18           (8) enrollees and temporary staff of programs  
19 administered by the Department of Natural Resources under  
20 the Youth Conservation Corps Act of 1970;

21           (9) any person who is a member of any professional  
22 licensing or disciplinary board created under an Act  
23 administered by the Department of Professional Regulation  
24 or a successor agency or created or re-created after the  
25 effective date of this amendatory Act of 1997, and who  
26 receives per diem compensation rather than a salary,

1           notwithstanding that such per diem compensation is paid by  
2           warrant issued pursuant to a payroll voucher; such persons  
3           have never been included in the membership of this System,  
4           and this amendatory Act of 1987 (P.A. 84-1472) is not  
5           intended to effect any change in the status of such  
6           persons;

7           (10) any person who is a member of the Illinois Health  
8           Care Cost Containment Council, and receives per diem  
9           compensation rather than a salary, notwithstanding that  
10          such per diem compensation is paid by warrant issued  
11          pursuant to a payroll voucher; such persons have never been  
12          included in the membership of this System, and this  
13          amendatory Act of 1987 is not intended to effect any change  
14          in the status of such persons;

15          (11) any person who is a member of the Oil and Gas  
16          Board created by Section 1.2 of the Illinois Oil and Gas  
17          Act, and receives per diem compensation rather than a  
18          salary, notwithstanding that such per diem compensation is  
19          paid by warrant issued pursuant to a payroll voucher;

20          (12) a person employed by the State Board of Higher  
21          Education in a position with the Illinois Century Network  
22          as of June 30, 2004, who remains continuously employed  
23          after that date by the Department of Central Management  
24          Services in a position with the Illinois Century Network  
25          and participates in the Article 15 system with respect to  
26          that employment;

1           (13) any person who first becomes a member of the Civil  
2 Service Commission on or after January 1, 2012;

3           (14) any person, other than the Director of Employment  
4 Security, who first becomes a member of the Board of Review  
5 of the Department of Employment Security on or after  
6 January 1, 2012;

7           (15) any person who first becomes a member of the Civil  
8 Service Commission on or after January 1, 2012;

9           (16) any person who first becomes a member of the  
10 Illinois Liquor Control Commission on or after January 1,  
11 2012;

12           (17) any person who first becomes a member of the  
13 Secretary of State Merit Commission on or after January 1,  
14 2012;

15           (18) any person who first becomes a member of the Human  
16 Rights Commission on or after January 1, 2012 unless he or  
17 she is eligible to participate in accordance with  
18 subsection (d) of this Section;

19           (19) any person who first becomes a member of the State  
20 Mining Board on or after January 1, 2012;

21           (20) any person who first becomes a member of the  
22 Property Tax Appeal Board on or after January 1, 2012;

23           (21) any person who first becomes a member of the  
24 Illinois Racing Board on or after January 1, 2012;

25           (22) any person who first becomes a member of the  
26 Department of State Police Merit Board on or after January

1 1, 2012;

2 (23) any person who first becomes a member of the  
3 Illinois State Toll Highway Authority on or after January  
4 1, 2012; or

5 (24) any person who first becomes a member of the  
6 Illinois State Board of Elections on or after January 1,  
7 2012.

8 (c) An individual who represents or is employed as an  
9 officer or employee of a statewide labor organization that  
10 represents members of this System may participate in the System  
11 and shall be deemed an employee, provided that (1) the  
12 individual has previously earned creditable service under this  
13 Article, (2) the individual files with the System an  
14 irrevocable election to become a participant within 6 months  
15 after the effective date of this amendatory Act of the 94th  
16 General Assembly, and (3) the individual does not receive  
17 credit for that employment under any other provisions of this  
18 Code. An employee under this subsection (c) is responsible for  
19 paying to the System both (i) employee contributions based on  
20 the actual compensation received for service with the labor  
21 organization and (ii) employer contributions based on the  
22 percentage of payroll certified by the board; all or any part  
23 of these contributions may be paid on the employee's behalf or  
24 picked up for tax purposes (if authorized under federal law) by  
25 the labor organization.

26 A person who is an employee as defined in this subsection

1 (c) may establish service credit for similar employment prior  
2 to becoming an employee under this subsection by paying to the  
3 System for that employment the contributions specified in this  
4 subsection, plus interest at the effective rate from the date  
5 of service to the date of payment. However, credit shall not be  
6 granted under this subsection (c) for any such prior employment  
7 for which the applicant received credit under any other  
8 provision of this Code or during which the applicant was on a  
9 leave of absence.

10 (d) A person appointed as a member of the Human Rights  
11 Commission on or after June 1, 2019 may elect to participate in  
12 the System and shall be deemed an employee. Service and  
13 contributions shall begin on the first payroll period  
14 immediately following the employee's election to participate  
15 in the System.

16 A person who is an employee as described in this subsection  
17 (d) may establish service credit for employment as a Human  
18 Rights Commissioner that occurred on or after June 1, 2019 and  
19 before establishing service under this subsection by paying to  
20 the System for that employment the contributions specified in  
21 paragraph (1) of subsection (a) of Section 14-133, plus regular  
22 interest from the date of service to the date of payment.

23 (Source: P.A. 96-1490, eff. 1-1-11; 97-609, eff. 1-1-12.)

24 (40 ILCS 5/14-131)

25 Sec. 14-131. Contributions by State.

1           (a) The State shall make contributions to the System by  
2     appropriations of amounts which, together with other employer  
3     contributions from trust, federal, and other funds, employee  
4     contributions, investment income, and other income, will be  
5     sufficient to meet the cost of maintaining and administering  
6     the System on a 90% funded basis in accordance with actuarial  
7     recommendations.

8           For the purposes of this Section and Section 14-135.08,  
9     references to State contributions refer only to employer  
10    contributions and do not include employee contributions that  
11    are picked up or otherwise paid by the State or a department on  
12    behalf of the employee.

13          (b) The Board shall determine the total amount of State  
14    contributions required for each fiscal year on the basis of the  
15    actuarial tables and other assumptions adopted by the Board,  
16    using the formula in subsection (e).

17          The Board shall also determine a State contribution rate  
18    for each fiscal year, expressed as a percentage of payroll,  
19    based on the total required State contribution for that fiscal  
20    year (less the amount received by the System from  
21    appropriations under Section 8.12 of the State Finance Act and  
22    Section 1 of the State Pension Funds Continuing Appropriation  
23    Act, if any, for the fiscal year ending on the June 30  
24    immediately preceding the applicable November 15 certification  
25    deadline), the estimated payroll (including all forms of  
26    compensation) for personal services rendered by eligible



1 employees, and the recommendations of the actuary.

2 For the purposes of this Section and Section 14.1 of the  
3 State Finance Act, the term "eligible employees" includes  
4 employees who participate in the System, persons who may elect  
5 to participate in the System but have not so elected, persons  
6 who are serving a qualifying period that is required for  
7 participation, and annuitants employed by a department as  
8 described in subdivision (a) (1) or (a) (2) of Section 14-111.

9 (c) Contributions shall be made by the several departments  
10 for each pay period by warrants drawn by the State Comptroller  
11 against their respective funds or appropriations based upon  
12 vouchers stating the amount to be so contributed. These amounts  
13 shall be based on the full rate certified by the Board under  
14 Section 14-135.08 for that fiscal year. From March 5, 2004 (the  
15 effective date of Public Act 93-665) through the payment of the  
16 final payroll from fiscal year 2004 appropriations, the several  
17 departments shall not make contributions for the remainder of  
18 fiscal year 2004 but shall instead make payments as required  
19 under subsection (a-1) of Section 14.1 of the State Finance  
20 Act. The several departments shall resume those contributions  
21 at the commencement of fiscal year 2005.

22 (c-1) Notwithstanding subsection (c) of this Section, for  
23 fiscal years 2010, 2012, and each fiscal year thereafter ~~2013,~~  
24 ~~2014, 2015, 2016, 2017, 2018, and 2019 only,~~ contributions by  
25 the several departments are not required to be made for General  
26 Revenue Funds payrolls processed by the Comptroller. Payrolls

1 paid by the several departments from all other State funds must  
2 continue to be processed pursuant to subsection (c) of this  
3 Section.

4 (c-2) For State fiscal years 2010, 2012, and each fiscal  
5 year thereafter ~~2013, 2014, 2015, 2016, 2017, 2018, and 2019~~  
6 ~~only~~, on or as soon as possible after the 15th day of each  
7 month, the Board shall submit vouchers for payment of State  
8 contributions to the System, in a total monthly amount of  
9 one-twelfth of the fiscal year General Revenue Fund  
10 contribution as certified by the System pursuant to Section  
11 14-135.08 of the Illinois Pension Code.

12 (d) If an employee is paid from trust funds or federal  
13 funds, the department or other employer shall pay employer  
14 contributions from those funds to the System at the certified  
15 rate, unless the terms of the trust or the federal-State  
16 agreement preclude the use of the funds for that purpose, in  
17 which case the required employer contributions shall be paid by  
18 the State. ~~From March 5, 2004 (the effective date of Public Act~~  
19 ~~93-665) through the payment of the final payroll from fiscal~~  
20 ~~year 2004 appropriations, the department or other employer~~  
21 ~~shall not pay contributions for the remainder of fiscal year~~  
22 ~~2004 but shall instead make payments as required under~~  
23 ~~subsection (a-1) of Section 14.1 of the State Finance Act. The~~  
24 ~~department or other employer shall resume payment of~~  
25 ~~contributions at the commencement of fiscal year 2005.~~

26 (e) For State fiscal years 2012 through 2045, the minimum

1 contribution to the System to be made by the State for each  
2 fiscal year shall be an amount determined by the System to be  
3 sufficient to bring the total assets of the System up to 90% of  
4 the total actuarial liabilities of the System by the end of  
5 State fiscal year 2045. In making these determinations, the  
6 required State contribution shall be calculated each year as a  
7 level percentage of payroll over the years remaining to and  
8 including fiscal year 2045 and shall be determined under the  
9 projected unit credit actuarial cost method.

10 A change in an actuarial or investment assumption that  
11 increases or decreases the required State contribution and  
12 first applies in State fiscal year 2018 or thereafter shall be  
13 implemented in equal annual amounts over a 5-year period  
14 beginning in the State fiscal year in which the actuarial  
15 change first applies to the required State contribution.

16 A change in an actuarial or investment assumption that  
17 increases or decreases the required State contribution and  
18 first applied to the State contribution in fiscal year 2014,  
19 2015, 2016, or 2017 shall be implemented:

20 (i) as already applied in State fiscal years before  
21 2018; and

22 (ii) in the portion of the 5-year period beginning in  
23 the State fiscal year in which the actuarial change first  
24 applied that occurs in State fiscal year 2018 or  
25 thereafter, by calculating the change in equal annual  
26 amounts over that 5-year period and then implementing it at

1 the resulting annual rate in each of the remaining fiscal  
2 years in that 5-year period.

3 For State fiscal years 1996 through 2005, the State  
4 contribution to the System, as a percentage of the applicable  
5 employee payroll, shall be increased in equal annual increments  
6 so that by State fiscal year 2011, the State is contributing at  
7 the rate required under this Section; except that (i) for State  
8 fiscal year 1998, for all purposes of this Code and any other  
9 law of this State, the certified percentage of the applicable  
10 employee payroll shall be 5.052% for employees earning eligible  
11 creditable service under Section 14-110 and 6.500% for all  
12 other employees, notwithstanding any contrary certification  
13 made under Section 14-135.08 before July 7, 1997 (the effective  
14 date of Public Act 90-65), and (ii) in the following specified  
15 State fiscal years, the State contribution to the System shall  
16 not be less than the following indicated percentages of the  
17 applicable employee payroll, even if the indicated percentage  
18 will produce a State contribution in excess of the amount  
19 otherwise required under this subsection and subsection (a):  
20 9.8% in FY 1999; 10.0% in FY 2000; 10.2% in FY 2001; 10.4% in FY  
21 2002; 10.6% in FY 2003; and 10.8% in FY 2004.

22 ~~Notwithstanding any other provision of this Article, the~~  
23 ~~total required State contribution to the System for State~~  
24 ~~fiscal year 2006 is \$203,783,900.~~

25 ~~Notwithstanding any other provision of this Article, the~~  
26 ~~total required State contribution to the System for State~~

1 ~~fiscal year 2007 is \$344,164,400.~~

2 ~~For each of State fiscal years 2008 through 2009, the State~~  
3 ~~contribution to the System, as a percentage of the applicable~~  
4 ~~employee payroll, shall be increased in equal annual increments~~  
5 ~~from the required State contribution for State fiscal year~~  
6 ~~2007, so that by State fiscal year 2011, the State is~~  
7 ~~contributing at the rate otherwise required under this Section.~~

8 ~~Notwithstanding any other provision of this Article, the~~  
9 ~~total required State General Revenue Fund contribution for~~  
10 ~~State fiscal year 2010 is \$723,703,100 and shall be made from~~  
11 ~~the proceeds of bonds sold in fiscal year 2010 pursuant to~~  
12 ~~Section 7.2 of the General Obligation Bond Act, less (i) the~~  
13 ~~pro rata share of bond sale expenses determined by the System's~~  
14 ~~share of total bond proceeds, (ii) any amounts received from~~  
15 ~~the General Revenue Fund in fiscal year 2010, and (iii) any~~  
16 ~~reduction in bond proceeds due to the issuance of discounted~~  
17 ~~bonds, if applicable.~~

18 ~~Notwithstanding any other provision of this Article, the~~  
19 ~~total required State General Revenue Fund contribution for~~  
20 ~~State fiscal year 2011 is the amount recertified by the System~~  
21 ~~on or before April 1, 2011 pursuant to Section 14-135.08 and~~  
22 ~~shall be made from the proceeds of bonds sold in fiscal year~~  
23 ~~2011 pursuant to Section 7.2 of the General Obligation Bond~~  
24 ~~Act, less (i) the pro rata share of bond sale expenses~~  
25 ~~determined by the System's share of total bond proceeds, (ii)~~  
26 ~~any amounts received from the General Revenue Fund in fiscal~~

1 ~~year 2011, and (iii) any reduction in bond proceeds due to the~~  
2 ~~issuance of discounted bonds, if applicable.~~

3       Beginning in State fiscal year 2046, the minimum State  
4 contribution for each fiscal year shall be the amount needed to  
5 maintain the total assets of the System at 90% of the total  
6 actuarial liabilities of the System.

7       Amounts received by the System pursuant to Section 25 of  
8 the Budget Stabilization Act or Section 8.12 of the State  
9 Finance Act in any fiscal year do not reduce and do not  
10 constitute payment of any portion of the minimum State  
11 contribution required under this Article in that fiscal year.  
12 Such amounts shall not reduce, and shall not be included in the  
13 calculation of, the required State contributions under this  
14 Article in any future year until the System has reached a  
15 funding ratio of at least 90%. A reference in this Article to  
16 the "required State contribution" or any substantially similar  
17 term does not include or apply to any amounts payable to the  
18 System under Section 25 of the Budget Stabilization Act.

19       Notwithstanding any other provision of this Section, the  
20 required State contribution for State fiscal year 2005 and for  
21 fiscal year 2008 and each fiscal year thereafter, as calculated  
22 under this Section and certified under Section 14-135.08, shall  
23 not exceed an amount equal to (i) the amount of the required  
24 State contribution that would have been calculated under this  
25 Section for that fiscal year if the System had not received any  
26 payments under subsection (d) of Section 7.2 of the General

1 Obligation Bond Act, minus (ii) the portion of the State's  
2 total debt service payments for that fiscal year on the bonds  
3 issued in fiscal year 2003 for the purposes of that Section  
4 7.2, as determined and certified by the Comptroller, that is  
5 the same as the System's portion of the total moneys  
6 distributed under subsection (d) of Section 7.2 of the General  
7 Obligation Bond Act. ~~In determining this maximum for State  
8 fiscal years 2008 through 2010, however, the amount referred to  
9 in item (i) shall be increased, as a percentage of the  
10 applicable employee payroll, in equal increments calculated  
11 from the sum of the required State contribution for State  
12 fiscal year 2007 plus the applicable portion of the State's  
13 total debt service payments for fiscal year 2007 on the bonds  
14 issued in fiscal year 2003 for the purposes of Section 7.2 of  
15 the General Obligation Bond Act, so that, by State fiscal year  
16 2011, the State is contributing at the rate otherwise required  
17 under this Section.~~

18 (f) (Blank). ~~After the submission of all payments for  
19 eligible employees from personal services line items in fiscal  
20 year 2004 have been made, the Comptroller shall provide to the  
21 System a certification of the sum of all fiscal year 2004  
22 expenditures for personal services that would have been covered  
23 by payments to the System under this Section if the provisions  
24 of Public Act 93-665 had not been enacted. Upon receipt of the  
25 certification, the System shall determine the amount due to the  
26 System based on the full rate certified by the Board under~~

1 ~~Section 14-135.08 for fiscal year 2004 in order to meet the~~  
2 ~~State's obligation under this Section. The System shall compare~~  
3 ~~this amount due to the amount received by the System in fiscal~~  
4 ~~year 2004 through payments under this Section and under Section~~  
5 ~~6z 61 of the State Finance Act. If the amount due is more than~~  
6 ~~the amount received, the difference shall be termed the "Fiscal~~  
7 ~~Year 2004 Shortfall" for purposes of this Section, and the~~  
8 ~~Fiscal Year 2004 Shortfall shall be satisfied under Section 1.2~~  
9 ~~of the State Pension Funds Continuing Appropriation Act. If the~~  
10 ~~amount due is less than the amount received, the difference~~  
11 ~~shall be termed the "Fiscal Year 2004 Overpayment" for purposes~~  
12 ~~of this Section, and the Fiscal Year 2004 Overpayment shall be~~  
13 ~~repaid by the System to the Pension Contribution Fund as soon~~  
14 ~~as practicable after the certification.~~

15 (g) For purposes of determining the required State  
16 contribution to the System, the value of the System's assets  
17 shall be equal to the actuarial value of the System's assets,  
18 which shall be calculated as follows:

19 As of June 30, 2008, the actuarial value of the System's  
20 assets shall be equal to the market value of the assets as of  
21 that date. In determining the actuarial value of the System's  
22 assets for fiscal years after June 30, 2008, any actuarial  
23 gains or losses from investment return incurred in a fiscal  
24 year shall be recognized in equal annual amounts over the  
25 5-year period following that fiscal year.

26 (h) For purposes of determining the required State



1 contribution to the System for a particular year, the actuarial  
2 value of assets shall be assumed to earn a rate of return equal  
3 to the System's actuarially assumed rate of return.

4 (i) (Blank). ~~After the submission of all payments for~~  
5 ~~eligible employees from personal services line items paid from~~  
6 ~~the General Revenue Fund in fiscal year 2010 have been made,~~  
7 ~~the Comptroller shall provide to the System a certification of~~  
8 ~~the sum of all fiscal year 2010 expenditures for personal~~  
9 ~~services that would have been covered by payments to the System~~  
10 ~~under this Section if the provisions of Public Act 96-45 had~~  
11 ~~not been enacted. Upon receipt of the certification, the System~~  
12 ~~shall determine the amount due to the System based on the full~~  
13 ~~rate certified by the Board under Section 14-135.08 for fiscal~~  
14 ~~year 2010 in order to meet the State's obligation under this~~  
15 ~~Section. The System shall compare this amount due to the amount~~  
16 ~~received by the System in fiscal year 2010 through payments~~  
17 ~~under this Section. If the amount due is more than the amount~~  
18 ~~received, the difference shall be termed the "Fiscal Year 2010~~  
19 ~~Shortfall" for purposes of this Section, and the Fiscal Year~~  
20 ~~2010 Shortfall shall be satisfied under Section 1.2 of the~~  
21 ~~State Pension Funds Continuing Appropriation Act. If the amount~~  
22 ~~due is less than the amount received, the difference shall be~~  
23 ~~termed the "Fiscal Year 2010 Overpayment" for purposes of this~~  
24 ~~Section, and the Fiscal Year 2010 Overpayment shall be repaid~~  
25 ~~by the System to the General Revenue Fund as soon as~~  
26 ~~practicable after the certification.~~

1           (j) (Blank). ~~After the submission of all payments for~~  
2 ~~eligible employees from personal services line items paid from~~  
3 ~~the General Revenue Fund in fiscal year 2011 have been made,~~  
4 ~~the Comptroller shall provide to the System a certification of~~  
5 ~~the sum of all fiscal year 2011 expenditures for personal~~  
6 ~~services that would have been covered by payments to the System~~  
7 ~~under this Section if the provisions of Public Act 96 1497 had~~  
8 ~~not been enacted. Upon receipt of the certification, the System~~  
9 ~~shall determine the amount due to the System based on the full~~  
10 ~~rate certified by the Board under Section 14 135.08 for fiscal~~  
11 ~~year 2011 in order to meet the State's obligation under this~~  
12 ~~Section. The System shall compare this amount due to the amount~~  
13 ~~received by the System in fiscal year 2011 through payments~~  
14 ~~under this Section. If the amount due is more than the amount~~  
15 ~~received, the difference shall be termed the "Fiscal Year 2011~~  
16 ~~Shortfall" for purposes of this Section, and the Fiscal Year~~  
17 ~~2011 Shortfall shall be satisfied under Section 1.2 of the~~  
18 ~~State Pension Funds Continuing Appropriation Act. If the amount~~  
19 ~~due is less than the amount received, the difference shall be~~  
20 ~~termed the "Fiscal Year 2011 Overpayment" for purposes of this~~  
21 ~~Section, and the Fiscal Year 2011 Overpayment shall be repaid~~  
22 ~~by the System to the General Revenue Fund as soon as~~  
23 ~~practicable after the certification.~~

24           (k) For fiscal year ~~years~~ 2012 and each fiscal year  
25 thereafter ~~through 2019 only~~, after the submission of all  
26 payments for eligible employees from personal services line

1 items paid from the General Revenue Fund in the fiscal year  
2 have been made, the Comptroller shall provide to the System a  
3 certification of the sum of all expenditures in the fiscal year  
4 for personal services. Upon receipt of the certification, the  
5 System shall determine the amount due to the System based on  
6 the full rate certified by the Board under Section 14-135.08  
7 for the fiscal year in order to meet the State's obligation  
8 under this Section. The System shall compare this amount due to  
9 the amount received by the System for the fiscal year. If the  
10 amount due is more than the amount received, the difference  
11 shall be termed the "Prior Fiscal Year Shortfall" for purposes  
12 of this Section, and the Prior Fiscal Year Shortfall shall be  
13 satisfied under Section 1.2 of the State Pension Funds  
14 Continuing Appropriation Act. If the amount due is less than  
15 the amount received, the difference shall be termed the "Prior  
16 Fiscal Year Overpayment" for purposes of this Section, and the  
17 Prior Fiscal Year Overpayment shall be repaid by the System to  
18 the General Revenue Fund as soon as practicable after the  
19 certification.

20 (Source: P.A. 99-8, eff. 7-9-15; 99-523, eff. 6-30-16; 100-23,  
21 eff. 7-6-17; 100-587, eff. 6-4-18.)

22 (40 ILCS 5/14-147.5)

23 Sec. 14-147.5. Accelerated pension benefit payment in lieu  
24 of any pension benefit.

25 (a) As used in this Section:

1 "Eligible person" means a person who:

2 (1) has terminated service;

3 (2) has accrued sufficient service credit to be  
4 eligible to receive a retirement annuity under this  
5 Article;

6 (3) has not received any retirement annuity under this  
7 Article; and

8 (4) has not made the election under Section 14-147.6.

9 "Pension benefit" means the benefits under this Article, or  
10 Article 1 as it relates to those benefits, including any  
11 anticipated annual increases, that an eligible person is  
12 entitled to upon attainment of the applicable retirement age.  
13 "Pension benefit" also includes applicable survivor's or  
14 disability benefits.

15 (b) As soon as practical after June 4, 2018 (the effective  
16 date of Public Act 100-587) ~~this amendatory Act of the 100th~~  
17 ~~General Assembly~~, the System shall calculate, using actuarial  
18 tables and other assumptions adopted by the Board, the present  
19 value of pension benefits for each eligible person who requests  
20 that information and shall offer each eligible person the  
21 opportunity to irrevocably elect to receive an amount  
22 determined by the System to be equal to 60% of the present  
23 value of his or her pension benefits in lieu of receiving any  
24 pension benefit. The offer shall specify the dollar amount that  
25 the eligible person will receive if he or she so elects and  
26 shall expire when a subsequent offer is made to an eligible

1 person. An eligible person is limited to one calculation and  
2 offer per calendar year. The System shall make a good faith  
3 effort to contact every eligible person to notify him or her of  
4 the election.

5 Until June 30, 2024 ~~2021~~, an eligible person may  
6 irrevocably elect to receive an accelerated pension benefit  
7 payment in the amount that the System offers under this  
8 subsection in lieu of receiving any pension benefit. A person  
9 who elects to receive an accelerated pension benefit payment  
10 under this Section may not elect to proceed under the  
11 Retirement Systems Reciprocal Act with respect to service under  
12 this Article.

13 (c) A person's creditable service under this Article shall  
14 be terminated upon the person's receipt of an accelerated  
15 pension benefit payment under this Section, and no other  
16 benefit shall be paid under this Article based on the  
17 terminated creditable service, including any retirement,  
18 survivor, or other benefit; except that to the extent that  
19 participation, benefits, or premiums under the State Employees  
20 Group Insurance Act of 1971 are based on the amount of service  
21 credit, the terminated service credit shall be used for that  
22 purpose.

23 (d) If a person who has received an accelerated pension  
24 benefit payment under this Section returns to active service  
25 under this Article, then:

26 (1) Any benefits under the System earned as a result of

1           that return to active service shall be based solely on the  
2           person's creditable service arising from the return to  
3           active service.

4           (2) The accelerated pension benefit payment may not be  
5           repaid to the System, and the terminated creditable service  
6           may not under any circumstances be reinstated.

7           (e) As a condition of receiving an accelerated pension  
8           benefit payment, the accelerated pension benefit payment must  
9           be transferred into a tax qualified retirement plan or account.  
10          The accelerated pension benefit payment under this Section may  
11          be subject to withholding or payment of applicable taxes, but  
12          to the extent permitted by federal law, a person who receives  
13          an accelerated pension benefit payment under this Section must  
14          direct the System to pay all of that payment as a rollover into  
15          another retirement plan or account qualified under the Internal  
16          Revenue Code of 1986, as amended.

17          (f) Upon receipt of a member's irrevocable election to  
18          receive an accelerated pension benefit payment under this  
19          Section, the System shall submit a voucher to the Comptroller  
20          for payment of the member's accelerated pension benefit  
21          payment. The Comptroller shall transfer the amount of the  
22          voucher from the State Pension Obligation Acceleration Bond  
23          Fund to the System, and the System shall transfer the amount  
24          into the member's eligible retirement plan or qualified  
25          account.

26          (g) The Board shall adopt any rules, including emergency

1 rules, necessary to implement this Section.

2 (h) No provision of this Section shall be interpreted in a  
3 way that would cause the applicable System to cease to be a  
4 qualified plan under the Internal Revenue Code of 1986.

5 (Source: P.A. 100-587, eff. 6-4-18.)

6 (40 ILCS 5/14-147.6)

7 Sec. 14-147.6. Accelerated pension benefit payment for a  
8 reduction in annual retirement annuity and survivor's annuity  
9 increases.

10 (a) As used in this Section:

11 "Accelerated pension benefit payment" means a lump sum  
12 payment equal to 70% of the difference of the present value of  
13 the automatic annual increases to a Tier 1 member's retirement  
14 annuity and survivor's annuity using the formula applicable to  
15 the Tier 1 member and the present value of the automatic annual  
16 increases to the Tier 1 member's retirement annuity using the  
17 formula provided under subsection (b-5) and survivor's annuity  
18 using the formula provided under subsection (b-6).

19 "Eligible person" means a person who:

20 (1) is a Tier 1 member;

21 (2) has submitted an application for a retirement  
22 annuity under this Article;

23 (3) meets the age and service requirements for  
24 receiving a retirement annuity under this Article;

25 (4) has not received any retirement annuity under this

1 Article; and

2 (5) has not made the election under Section 14-147.5.

3 (b) As soon as practical after June 4, 2018 (the effective  
4 date of Public Act 100-587) ~~this amendatory Act of the 100th~~  
5 ~~General Assembly~~ and until June 30, 2024 ~~2021~~, the System shall  
6 implement an accelerated pension benefit payment option for  
7 eligible persons. Upon the request of an eligible person, the  
8 System shall calculate, using actuarial tables and other  
9 assumptions adopted by the Board, an accelerated pension  
10 benefit payment amount and shall offer that eligible person the  
11 opportunity to irrevocably elect to have his or her automatic  
12 annual increases in retirement annuity calculated in  
13 accordance with the formula provided under subsection (b-5) and  
14 any increases in survivor's annuity payable to his or her  
15 survivor's annuity beneficiary calculated in accordance with  
16 the formula provided under subsection (b-6) in exchange for the  
17 accelerated pension benefit payment. The election under this  
18 subsection must be made before the eligible person receives the  
19 first payment of a retirement annuity otherwise payable under  
20 this Article.

21 (b-5) Notwithstanding any other provision of law, the  
22 retirement annuity of a person who made the election under  
23 subsection (b) shall be subject to annual increases on the  
24 January 1 occurring either on or after the attainment of age 67  
25 or the first anniversary of the annuity start date, whichever  
26 is later. Each annual increase shall be calculated at 1.5% of



1 the originally granted retirement annuity.

2 (b-6) Notwithstanding any other provision of law, a  
3 survivor's annuity payable to a survivor's annuity beneficiary  
4 of a person who made the election under subsection (b) shall be  
5 subject to annual increases on the January 1 occurring on or  
6 after the first anniversary of the commencement of the annuity.  
7 Each annual increase shall be calculated at 1.5% of the  
8 originally granted survivor's annuity.

9 (c) If a person who has received an accelerated pension  
10 benefit payment returns to active service under this Article,  
11 then:

12 (1) the calculation of any future automatic annual  
13 increase in retirement annuity shall be calculated in  
14 accordance with the formula provided under subsection  
15 (b-5); and

16 (2) the accelerated pension benefit payment may not be  
17 repaid to the System.

18 (d) As a condition of receiving an accelerated pension  
19 benefit payment, the accelerated pension benefit payment must  
20 be transferred into a tax qualified retirement plan or account.  
21 The accelerated pension benefit payment under this Section may  
22 be subject to withholding or payment of applicable taxes, but  
23 to the extent permitted by federal law, a person who receives  
24 an accelerated pension benefit payment under this Section must  
25 direct the System to pay all of that payment as a rollover into  
26 another retirement plan or account qualified under the Internal

1 Revenue Code of 1986, as amended.

2 (d-5) Upon receipt of a member's irrevocable election to  
3 receive an accelerated pension benefit payment under this  
4 Section, the System shall submit a voucher to the Comptroller  
5 for payment of the member's accelerated pension benefit  
6 payment. The Comptroller shall transfer the amount of the  
7 voucher to the System, and the System shall transfer the amount  
8 into a member's eligible retirement plan or qualified account.

9 (e) The Board shall adopt any rules, including emergency  
10 rules, necessary to implement this Section.

11 (f) No provision of this Section shall be interpreted in a  
12 way that would cause the applicable System to cease to be a  
13 qualified plan under the Internal Revenue Code of 1986.

14 (Source: P.A. 100-587, eff. 6-4-18.)

15 (40 ILCS 5/14-152.1)

16 Sec. 14-152.1. Application and expiration of new benefit  
17 increases.

18 (a) As used in this Section, "new benefit increase" means  
19 an increase in the amount of any benefit provided under this  
20 Article, or an expansion of the conditions of eligibility for  
21 any benefit under this Article, that results from an amendment  
22 to this Code that takes effect after June 1, 2005 (the  
23 effective date of Public Act 94-4). "New benefit increase",  
24 however, does not include any benefit increase resulting from  
25 the changes made to Article 1 or this Article by Public Act

1 96-37, Public Act 100-23, Public Act 100-587, Public Act  
2 100-611, or this amendatory Act of the 101st General Assembly  
3 ~~or this amendatory Act of the 100th General Assembly.~~

4 (b) Notwithstanding any other provision of this Code or any  
5 subsequent amendment to this Code, every new benefit increase  
6 is subject to this Section and shall be deemed to be granted  
7 only in conformance with and contingent upon compliance with  
8 the provisions of this Section.

9 (c) The Public Act enacting a new benefit increase must  
10 identify and provide for payment to the System of additional  
11 funding at least sufficient to fund the resulting annual  
12 increase in cost to the System as it accrues.

13 Every new benefit increase is contingent upon the General  
14 Assembly providing the additional funding required under this  
15 subsection. The Commission on Government Forecasting and  
16 Accountability shall analyze whether adequate additional  
17 funding has been provided for the new benefit increase and  
18 shall report its analysis to the Public Pension Division of the  
19 Department of Insurance. A new benefit increase created by a  
20 Public Act that does not include the additional funding  
21 required under this subsection is null and void. If the Public  
22 Pension Division determines that the additional funding  
23 provided for a new benefit increase under this subsection is or  
24 has become inadequate, it may so certify to the Governor and  
25 the State Comptroller and, in the absence of corrective action  
26 by the General Assembly, the new benefit increase shall expire

1 at the end of the fiscal year in which the certification is  
2 made.

3 (d) Every new benefit increase shall expire 5 years after  
4 its effective date or on such earlier date as may be specified  
5 in the language enacting the new benefit increase or provided  
6 under subsection (c). This does not prevent the General  
7 Assembly from extending or re-creating a new benefit increase  
8 by law.

9 (e) Except as otherwise provided in the language creating  
10 the new benefit increase, a new benefit increase that expires  
11 under this Section continues to apply to persons who applied  
12 and qualified for the affected benefit while the new benefit  
13 increase was in effect and to the affected beneficiaries and  
14 alternate payees of such persons, but does not apply to any  
15 other person, including without limitation a person who  
16 continues in service after the expiration date and did not  
17 apply and qualify for the affected benefit while the new  
18 benefit increase was in effect.

19 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
20 100-611, eff. 7-20-18; revised 7-25-18.)

21 (40 ILCS 5/15-155) (from Ch. 108 1/2, par. 15-155)  
22 Sec. 15-155. Employer contributions.

23 (a) The State of Illinois shall make contributions by  
24 appropriations of amounts which, together with the other  
25 employer contributions from trust, federal, and other funds,

1 employee contributions, income from investments, and other  
2 income of this System, will be sufficient to meet the cost of  
3 maintaining and administering the System on a 90% funded basis  
4 in accordance with actuarial recommendations.

5 The Board shall determine the amount of State contributions  
6 required for each fiscal year on the basis of the actuarial  
7 tables and other assumptions adopted by the Board and the  
8 recommendations of the actuary, using the formula in subsection  
9 (a-1).

10 (a-1) For State fiscal years 2012 through 2045, the minimum  
11 contribution to the System to be made by the State for each  
12 fiscal year shall be an amount determined by the System to be  
13 sufficient to bring the total assets of the System up to 90% of  
14 the total actuarial liabilities of the System by the end of  
15 State fiscal year 2045. In making these determinations, the  
16 required State contribution shall be calculated each year as a  
17 level percentage of payroll over the years remaining to and  
18 including fiscal year 2045 and shall be determined under the  
19 projected unit credit actuarial cost method.

20 For each of State fiscal years 2018, 2019, and 2020, the  
21 State shall make an additional contribution to the System equal  
22 to 2% of the total payroll of each employee who is deemed to  
23 have elected the benefits under Section 1-161 or who has made  
24 the election under subsection (c) of Section 1-161.

25 A change in an actuarial or investment assumption that  
26 increases or decreases the required State contribution and

1 first applies in State fiscal year 2018 or thereafter shall be  
2 implemented in equal annual amounts over a 5-year period  
3 beginning in the State fiscal year in which the actuarial  
4 change first applies to the required State contribution.

5 A change in an actuarial or investment assumption that  
6 increases or decreases the required State contribution and  
7 first applied to the State contribution in fiscal year 2014,  
8 2015, 2016, or 2017 shall be implemented:

9 (i) as already applied in State fiscal years before  
10 2018; and

11 (ii) in the portion of the 5-year period beginning in  
12 the State fiscal year in which the actuarial change first  
13 applied that occurs in State fiscal year 2018 or  
14 thereafter, by calculating the change in equal annual  
15 amounts over that 5-year period and then implementing it at  
16 the resulting annual rate in each of the remaining fiscal  
17 years in that 5-year period.

18 For State fiscal years 1996 through 2005, the State  
19 contribution to the System, as a percentage of the applicable  
20 employee payroll, shall be increased in equal annual increments  
21 so that by State fiscal year 2011, the State is contributing at  
22 the rate required under this Section.

23 Notwithstanding any other provision of this Article, the  
24 total required State contribution for State fiscal year 2006 is  
25 \$166,641,900.

26 Notwithstanding any other provision of this Article, the

1 total required State contribution for State fiscal year 2007 is  
2 \$252,064,100.

3 For each of State fiscal years 2008 through 2009, the State  
4 contribution to the System, as a percentage of the applicable  
5 employee payroll, shall be increased in equal annual increments  
6 from the required State contribution for State fiscal year  
7 2007, so that by State fiscal year 2011, the State is  
8 contributing at the rate otherwise required under this Section.

9 Notwithstanding any other provision of this Article, the  
10 total required State contribution for State fiscal year 2010 is  
11 \$702,514,000 and shall be made from the State Pensions Fund and  
12 proceeds of bonds sold in fiscal year 2010 pursuant to Section  
13 7.2 of the General Obligation Bond Act, less (i) the pro rata  
14 share of bond sale expenses determined by the System's share of  
15 total bond proceeds, (ii) any amounts received from the General  
16 Revenue Fund in fiscal year 2010, (iii) any reduction in bond  
17 proceeds due to the issuance of discounted bonds, if  
18 applicable.

19 Notwithstanding any other provision of this Article, the  
20 total required State contribution for State fiscal year 2011 is  
21 the amount recertified by the System on or before April 1, 2011  
22 pursuant to Section 15-165 and shall be made from the State  
23 Pensions Fund and proceeds of bonds sold in fiscal year 2011  
24 pursuant to Section 7.2 of the General Obligation Bond Act,  
25 less (i) the pro rata share of bond sale expenses determined by  
26 the System's share of total bond proceeds, (ii) any amounts

1 received from the General Revenue Fund in fiscal year 2011, and  
2 (iii) any reduction in bond proceeds due to the issuance of  
3 discounted bonds, if applicable.

4 Beginning in State fiscal year 2046, the minimum State  
5 contribution for each fiscal year shall be the amount needed to  
6 maintain the total assets of the System at 90% of the total  
7 actuarial liabilities of the System.

8 Amounts received by the System pursuant to Section 25 of  
9 the Budget Stabilization Act or Section 8.12 of the State  
10 Finance Act in any fiscal year do not reduce and do not  
11 constitute payment of any portion of the minimum State  
12 contribution required under this Article in that fiscal year.  
13 Such amounts shall not reduce, and shall not be included in the  
14 calculation of, the required State contributions under this  
15 Article in any future year until the System has reached a  
16 funding ratio of at least 90%. A reference in this Article to  
17 the "required State contribution" or any substantially similar  
18 term does not include or apply to any amounts payable to the  
19 System under Section 25 of the Budget Stabilization Act.

20 Notwithstanding any other provision of this Section, the  
21 required State contribution for State fiscal year 2005 and for  
22 fiscal year 2008 and each fiscal year thereafter, as calculated  
23 under this Section and certified under Section 15-165, shall  
24 not exceed an amount equal to (i) the amount of the required  
25 State contribution that would have been calculated under this  
26 Section for that fiscal year if the System had not received any



1 payments under subsection (d) of Section 7.2 of the General  
2 Obligation Bond Act, minus (ii) the portion of the State's  
3 total debt service payments for that fiscal year on the bonds  
4 issued in fiscal year 2003 for the purposes of that Section  
5 7.2, as determined and certified by the Comptroller, that is  
6 the same as the System's portion of the total moneys  
7 distributed under subsection (d) of Section 7.2 of the General  
8 Obligation Bond Act. In determining this maximum for State  
9 fiscal years 2008 through 2010, however, the amount referred to  
10 in item (i) shall be increased, as a percentage of the  
11 applicable employee payroll, in equal increments calculated  
12 from the sum of the required State contribution for State  
13 fiscal year 2007 plus the applicable portion of the State's  
14 total debt service payments for fiscal year 2007 on the bonds  
15 issued in fiscal year 2003 for the purposes of Section 7.2 of  
16 the General Obligation Bond Act, so that, by State fiscal year  
17 2011, the State is contributing at the rate otherwise required  
18 under this Section.

19 (a-2) Beginning in fiscal year 2018, each employer under  
20 this Article shall pay to the System a required contribution  
21 determined as a percentage of projected payroll and sufficient  
22 to produce an annual amount equal to:

23 (i) for each of fiscal years 2018, 2019, and 2020, the  
24 defined benefit normal cost of the defined benefit plan,  
25 less the employee contribution, for each employee of that  
26 employer who has elected or who is deemed to have elected

1 the benefits under Section 1-161 or who has made the  
2 election under subsection (c) of Section 1-161; for fiscal  
3 year 2021 and each fiscal year thereafter, the defined  
4 benefit normal cost of the defined benefit plan, less the  
5 employee contribution, plus 2%, for each employee of that  
6 employer who has elected or who is deemed to have elected  
7 the benefits under Section 1-161 or who has made the  
8 election under subsection (c) of Section 1-161; plus

9 (ii) the amount required for that fiscal year to  
10 amortize any unfunded actuarial accrued liability  
11 associated with the present value of liabilities  
12 attributable to the employer's account under Section  
13 15-155.2, determined as a level percentage of payroll over  
14 a 30-year rolling amortization period.

15 In determining contributions required under item (i) of  
16 this subsection, the System shall determine an aggregate rate  
17 for all employers, expressed as a percentage of projected  
18 payroll.

19 In determining the contributions required under item (ii)  
20 of this subsection, the amount shall be computed by the System  
21 on the basis of the actuarial assumptions and tables used in  
22 the most recent actuarial valuation of the System that is  
23 available at the time of the computation.

24 The contributions required under this subsection (a-2)  
25 shall be paid by an employer concurrently with that employer's  
26 payroll payment period. The State, as the actual employer of an

1 employee, shall make the required contributions under this  
2 subsection.

3 As used in this subsection, "academic year" means the  
4 12-month period beginning September 1.

5 (b) If an employee is paid from trust or federal funds, the  
6 employer shall pay to the Board contributions from those funds  
7 which are sufficient to cover the accruing normal costs on  
8 behalf of the employee. However, universities having employees  
9 who are compensated out of local auxiliary funds, income funds,  
10 or service enterprise funds are not required to pay such  
11 contributions on behalf of those employees. The local auxiliary  
12 funds, income funds, and service enterprise funds of  
13 universities shall not be considered trust funds for the  
14 purpose of this Article, but funds of alumni associations,  
15 foundations, and athletic associations which are affiliated  
16 with the universities included as employers under this Article  
17 and other employers which do not receive State appropriations  
18 are considered to be trust funds for the purpose of this  
19 Article.

20 (b-1) The City of Urbana and the City of Champaign shall  
21 each make employer contributions to this System for their  
22 respective firefighter employees who participate in this  
23 System pursuant to subsection (h) of Section 15-107. The rate  
24 of contributions to be made by those municipalities shall be  
25 determined annually by the Board on the basis of the actuarial  
26 assumptions adopted by the Board and the recommendations of the

1 actuary, and shall be expressed as a percentage of salary for  
2 each such employee. The Board shall certify the rate to the  
3 affected municipalities as soon as may be practical. The  
4 employer contributions required under this subsection shall be  
5 remitted by the municipality to the System at the same time and  
6 in the same manner as employee contributions.

7 (c) Through State fiscal year 1995: The total employer  
8 contribution shall be apportioned among the various funds of  
9 the State and other employers, whether trust, federal, or other  
10 funds, in accordance with actuarial procedures approved by the  
11 Board. State of Illinois contributions for employers receiving  
12 State appropriations for personal services shall be payable  
13 from appropriations made to the employers or to the System. The  
14 contributions for Class I community colleges covering earnings  
15 other than those paid from trust and federal funds, shall be  
16 payable solely from appropriations to the Illinois Community  
17 College Board or the System for employer contributions.

18 (d) Beginning in State fiscal year 1996, the required State  
19 contributions to the System shall be appropriated directly to  
20 the System and shall be payable through vouchers issued in  
21 accordance with subsection (c) of Section 15-165, except as  
22 provided in subsection (g).

23 (e) The State Comptroller shall draw warrants payable to  
24 the System upon proper certification by the System or by the  
25 employer in accordance with the appropriation laws and this  
26 Code.

1 (f) Normal costs under this Section means liability for  
2 pensions and other benefits which accrues to the System because  
3 of the credits earned for service rendered by the participants  
4 during the fiscal year and expenses of administering the  
5 System, but shall not include the principal of or any  
6 redemption premium or interest on any bonds issued by the Board  
7 or any expenses incurred or deposits required in connection  
8 therewith.

9 (g) ~~If For academic years beginning on or after June 1,~~  
10 ~~2005 and before July 1, 2018 and for earnings paid to a~~  
11 ~~participant under a contract or collective bargaining~~  
12 ~~agreement entered into, amended, or renewed before the~~  
13 ~~effective date of this amendatory Act of the 100th General~~  
14 ~~Assembly,~~ if the amount of a participant's earnings for any  
15 academic year used to determine the final rate of earnings,  
16 determined on a full-time equivalent basis, exceeds the amount  
17 of his or her earnings with the same employer for the previous  
18 academic year, determined on a full-time equivalent basis, by  
19 more than 6%, the participant's employer shall pay to the  
20 System, in addition to all other payments required under this  
21 Section and in accordance with guidelines established by the  
22 System, the present value of the increase in benefits resulting  
23 from the portion of the increase in earnings that is in excess  
24 of 6%. This present value shall be computed by the System on  
25 the basis of the actuarial assumptions and tables used in the  
26 most recent actuarial valuation of the System that is available

1 at the time of the computation. The System may require the  
2 employer to provide any pertinent information or  
3 documentation.

4 Whenever it determines that a payment is or may be required  
5 under this subsection (g), the System shall calculate the  
6 amount of the payment and bill the employer for that amount.  
7 The bill shall specify the calculations used to determine the  
8 amount due. If the employer disputes the amount of the bill, it  
9 may, within 30 days after receipt of the bill, apply to the  
10 System in writing for a recalculation. The application must  
11 specify in detail the grounds of the dispute and, if the  
12 employer asserts that the calculation is subject to subsection  
13 (h) or (i) of this Section ~~or that subsection (g-1) applies,~~  
14 must include an affidavit setting forth and attesting to all  
15 facts within the employer's knowledge that are pertinent to the  
16 applicability of that subsection. Upon receiving a timely  
17 application for recalculation, the System shall review the  
18 application and, if appropriate, recalculate the amount due.

19 The employer contributions required under this subsection  
20 (g) may be paid in the form of a lump sum within 90 days after  
21 receipt of the bill. If the employer contributions are not paid  
22 within 90 days after receipt of the bill, then interest will be  
23 charged at a rate equal to the System's annual actuarially  
24 assumed rate of return on investment compounded annually from  
25 the 91st day after receipt of the bill. Payments must be  
26 concluded within 3 years after the employer's receipt of the

1 bill.

2 When assessing payment for any amount due under this  
3 subsection (g), the System shall include earnings, to the  
4 extent not established by a participant under Section 15-113.11  
5 or 15-113.12, that would have been paid to the participant had  
6 the participant not taken (i) periods of voluntary or  
7 involuntary furlough occurring on or after July 1, 2015 and on  
8 or before June 30, 2017 or (ii) periods of voluntary pay  
9 reduction in lieu of furlough occurring on or after July 1,  
10 2015 and on or before June 30, 2017. Determining earnings that  
11 would have been paid to a participant had the participant not  
12 taken periods of voluntary or involuntary furlough or periods  
13 of voluntary pay reduction shall be the responsibility of the  
14 employer, and shall be reported in a manner prescribed by the  
15 System.

16 This subsection (g) does not apply to (1) Tier 2 hybrid  
17 plan members and (2) Tier 2 defined benefit members who first  
18 participate under this Article on or after the implementation  
19 date of the Optional Hybrid Plan.

20 (g-1) (Blank). ~~For academic years beginning on or after~~  
21 ~~July 1, 2018 and for earnings paid to a participant under a~~  
22 ~~contract or collective bargaining agreement entered into,~~  
23 ~~amended, or renewed on or after the effective date of this~~  
24 ~~amendatory Act of the 100th General Assembly, if the amount of~~  
25 ~~a participant's earnings for any academic year used to~~  
26 ~~determine the final rate of earnings, determined on a full time~~

1 ~~equivalent basis, exceeds the amount of his or her earnings~~  
2 ~~with the same employer for the previous academic year,~~  
3 ~~determined on a full-time equivalent basis, by more than 3%,~~  
4 ~~then the participant's employer shall pay to the System, in~~  
5 ~~addition to all other payments required under this Section and~~  
6 ~~in accordance with guidelines established by the System, the~~  
7 ~~present value of the increase in benefits resulting from the~~  
8 ~~portion of the increase in earnings that is in excess of 3%.~~  
9 ~~This present value shall be computed by the System on the basis~~  
10 ~~of the actuarial assumptions and tables used in the most recent~~  
11 ~~actuarial valuation of the System that is available at the time~~  
12 ~~of the computation. The System may require the employer to~~  
13 ~~provide any pertinent information or documentation.~~

14 ~~Whenever it determines that a payment is or may be required~~  
15 ~~under this subsection (g 1), the System shall calculate the~~  
16 ~~amount of the payment and bill the employer for that amount.~~  
17 ~~The bill shall specify the calculations used to determine the~~  
18 ~~amount due. If the employer disputes the amount of the bill, it~~  
19 ~~may, within 30 days after receipt of the bill, apply to the~~  
20 ~~System in writing for a recalculation. The application must~~  
21 ~~specify in detail the grounds of the dispute and, if the~~  
22 ~~employer asserts that subsection (g) of this Section applies,~~  
23 ~~must include an affidavit setting forth and attesting to all~~  
24 ~~facts within the employer's knowledge that are pertinent to the~~  
25 ~~applicability of subsection (g). Upon receiving a timely~~  
26 ~~application for recalculation, the System shall review the~~



1 ~~application and, if appropriate, recalculate the amount due.~~

2 ~~The employer contributions required under this subsection~~  
3 ~~(g-1) may be paid in the form of a lump sum within 90 days after~~  
4 ~~receipt of the bill. If the employer contributions are not paid~~  
5 ~~within 90 days after receipt of the bill, then interest shall~~  
6 ~~be charged at a rate equal to the System's annual actuarially~~  
7 ~~assumed rate of return on investment compounded annually from~~  
8 ~~the 91st day after receipt of the bill. Payments must be~~  
9 ~~concluded within 3 years after the employer's receipt of the~~  
10 ~~bill.~~

11 ~~This subsection (g-1) does not apply to (1) Tier 2 hybrid~~  
12 ~~plan members and (2) Tier 2 defined benefit members who first~~  
13 ~~participate under this Article on or after the implementation~~  
14 ~~date of the Optional Hybrid Plan.~~

15 (h) This subsection (h) applies only to payments made or  
16 salary increases given on or after June 1, 2005 but before July  
17 1, 2011. The changes made by Public Act 94-1057 shall not  
18 require the System to refund any payments received before July  
19 31, 2006 (the effective date of Public Act 94-1057).

20 When assessing payment for any amount due under subsection  
21 (g), the System shall exclude earnings increases paid to  
22 participants under contracts or collective bargaining  
23 agreements entered into, amended, or renewed before June 1,  
24 2005.

25 When assessing payment for any amount due under subsection  
26 (g), the System shall exclude earnings increases paid to a

1 participant at a time when the participant is 10 or more years  
2 from retirement eligibility under Section 15-135.

3 When assessing payment for any amount due under subsection  
4 (g), the System shall exclude earnings increases resulting from  
5 overload work, including a contract for summer teaching, or  
6 overtime when the employer has certified to the System, and the  
7 System has approved the certification, that: (i) in the case of  
8 overloads (A) the overload work is for the sole purpose of  
9 academic instruction in excess of the standard number of  
10 instruction hours for a full-time employee occurring during the  
11 academic year that the overload is paid and (B) the earnings  
12 increases are equal to or less than the rate of pay for  
13 academic instruction computed using the participant's current  
14 salary rate and work schedule; and (ii) in the case of  
15 overtime, the overtime was necessary for the educational  
16 mission.

17 When assessing payment for any amount due under subsection  
18 (g), the System shall exclude any earnings increase resulting  
19 from (i) a promotion for which the employee moves from one  
20 classification to a higher classification under the State  
21 Universities Civil Service System, (ii) a promotion in academic  
22 rank for a tenured or tenure-track faculty position, or (iii) a  
23 promotion that the Illinois Community College Board has  
24 recommended in accordance with subsection (k) of this Section.  
25 These earnings increases shall be excluded only if the  
26 promotion is to a position that has existed and been filled by

1 a member for no less than one complete academic year and the  
2 earnings increase as a result of the promotion is an increase  
3 that results in an amount no greater than the average salary  
4 paid for other similar positions.

5 (i) When assessing payment for any amount due under  
6 subsection (g), the System shall exclude any salary increase  
7 described in subsection (h) of this Section given on or after  
8 July 1, 2011 but before July 1, 2014 under a contract or  
9 collective bargaining agreement entered into, amended, or  
10 renewed on or after June 1, 2005 but before July 1, 2011.  
11 Notwithstanding any other provision of this Section, any  
12 payments made or salary increases given after June 30, 2014  
13 shall be used in assessing payment for any amount due under  
14 subsection (g) of this Section.

15 (j) The System shall prepare a report and file copies of  
16 the report with the Governor and the General Assembly by  
17 January 1, 2007 that contains all of the following information:

18 (1) The number of recalculations required by the  
19 changes made to this Section by Public Act 94-1057 for each  
20 employer.

21 (2) The dollar amount by which each employer's  
22 contribution to the System was changed due to  
23 recalculations required by Public Act 94-1057.

24 (3) The total amount the System received from each  
25 employer as a result of the changes made to this Section by  
26 Public Act 94-4.

1           (4) The increase in the required State contribution  
2           resulting from the changes made to this Section by Public  
3           Act 94-1057.

4           (j-5) For State fiscal years beginning on or after July 1,  
5           2017, if the amount of a participant's earnings for any State  
6           fiscal year exceeds the amount of the salary set by law for the  
7           Governor that is in effect on July 1 of that fiscal year, the  
8           participant's employer shall pay to the System, in addition to  
9           all other payments required under this Section and in  
10          accordance with guidelines established by the System, an amount  
11          determined by the System to be equal to the employer normal  
12          cost, as established by the System and expressed as a total  
13          percentage of payroll, multiplied by the amount of earnings in  
14          excess of the amount of the salary set by law for the Governor.  
15          This amount shall be computed by the System on the basis of the  
16          actuarial assumptions and tables used in the most recent  
17          actuarial valuation of the System that is available at the time  
18          of the computation. The System may require the employer to  
19          provide any pertinent information or documentation.

20          Whenever it determines that a payment is or may be required  
21          under this subsection, the System shall calculate the amount of  
22          the payment and bill the employer for that amount. The bill  
23          shall specify the calculation used to determine the amount due.  
24          If the employer disputes the amount of the bill, it may, within  
25          30 days after receipt of the bill, apply to the System in  
26          writing for a recalculation. The application must specify in

1 detail the grounds of the dispute. Upon receiving a timely  
2 application for recalculation, the System shall review the  
3 application and, if appropriate, recalculate the amount due.

4 The employer contributions required under this subsection  
5 may be paid in the form of a lump sum within 90 days after  
6 issuance of the bill. If the employer contributions are not  
7 paid within 90 days after issuance of the bill, then interest  
8 will be charged at a rate equal to the System's annual  
9 actuarially assumed rate of return on investment compounded  
10 annually from the 91st day after issuance of the bill. All  
11 payments must be received within 3 years after issuance of the  
12 bill. If the employer fails to make complete payment, including  
13 applicable interest, within 3 years, then the System may, after  
14 giving notice to the employer, certify the delinquent amount to  
15 the State Comptroller, and the Comptroller shall thereupon  
16 deduct the certified delinquent amount from State funds payable  
17 to the employer and pay them instead to the System.

18 This subsection (j-5) does not apply to a participant's  
19 earnings to the extent an employer pays the employer normal  
20 cost of such earnings.

21 The changes made to this subsection (j-5) by Public Act  
22 100-624 ~~this amendatory Act of the 100th General Assembly~~ are  
23 intended to apply retroactively to July 6, 2017 (the effective  
24 date of Public Act 100-23).

25 (k) The Illinois Community College Board shall adopt rules  
26 for recommending lists of promotional positions submitted to

1 the Board by community colleges and for reviewing the  
2 promotional lists on an annual basis. When recommending  
3 promotional lists, the Board shall consider the similarity of  
4 the positions submitted to those positions recognized for State  
5 universities by the State Universities Civil Service System.  
6 The Illinois Community College Board shall file a copy of its  
7 findings with the System. The System shall consider the  
8 findings of the Illinois Community College Board when making  
9 determinations under this Section. The System shall not exclude  
10 any earnings increases resulting from a promotion when the  
11 promotion was not submitted by a community college. Nothing in  
12 this subsection (k) shall require any community college to  
13 submit any information to the Community College Board.

14 (l) For purposes of determining the required State  
15 contribution to the System, the value of the System's assets  
16 shall be equal to the actuarial value of the System's assets,  
17 which shall be calculated as follows:

18 As of June 30, 2008, the actuarial value of the System's  
19 assets shall be equal to the market value of the assets as of  
20 that date. In determining the actuarial value of the System's  
21 assets for fiscal years after June 30, 2008, any actuarial  
22 gains or losses from investment return incurred in a fiscal  
23 year shall be recognized in equal annual amounts over the  
24 5-year period following that fiscal year.

25 (m) For purposes of determining the required State  
26 contribution to the system for a particular year, the actuarial

1 value of assets shall be assumed to earn a rate of return equal  
2 to the system's actuarially assumed rate of return.

3 (Source: P.A. 99-897, eff. 1-1-17; 100-23, eff. 7-6-17;  
4 100-587, eff. 6-4-18; 100-624, eff. 7-20-18; revised 7-30-18.)

5 (40 ILCS 5/15-185.5)

6 Sec. 15-185.5. Accelerated pension benefit payment in lieu  
7 of any pension benefit.

8 (a) As used in this Section:

9 "Eligible person" means a person who:

10 (1) has terminated service;

11 (2) has accrued sufficient service credit to be  
12 eligible to receive a retirement annuity under this  
13 Article;

14 (3) has not received any retirement annuity under this  
15 Article;

16 (4) has not made the election under Section 15-185.6;  
17 and

18 (5) is not a participant in the self-managed plan under  
19 Section 15-158.2.

20 "Implementation date" means the earliest date upon which  
21 the Board authorizes eligible persons to begin irrevocably  
22 electing the accelerated pension benefit payment option under  
23 this Section. The Board shall endeavor to make such  
24 participation available as soon as possible after June 4, 2018  
25 (the effective date of Public Act 100-587) ~~this amendatory Act~~

1 ~~of the 100th General Assembly~~ and shall establish an  
2 implementation date by Board resolution.

3 "Pension benefit" means the benefits under this Article, or  
4 Article 1 as it relates to those benefits, including any  
5 anticipated annual increases, that an eligible person is  
6 entitled to upon attainment of the applicable retirement age.

7 "Pension benefit" also includes applicable survivors benefits,  
8 disability benefits, or disability retirement annuity  
9 benefits.

10 (b) Beginning on the implementation date, the System shall  
11 offer each eligible person the opportunity to irrevocably elect  
12 to receive an amount determined by the System to be equal to  
13 60% of the present value of his or her pension benefits in lieu  
14 of receiving any pension benefit. The System shall calculate,  
15 using actuarial tables and other assumptions adopted by the  
16 Board, the present value of pension benefits for each eligible  
17 person upon his or her request in writing to the System. The  
18 System shall not perform more than one calculation per eligible  
19 member in a State fiscal year. The offer shall specify the  
20 dollar amount that the eligible person will receive if he or  
21 she so elects and shall expire when a subsequent offer is made  
22 to an eligible person. The System shall make a good faith  
23 effort to contact every eligible person to notify him or her of  
24 the election.

25 Beginning on the implementation date and until June 30,  
26 2024 ~~2021~~, an eligible person may irrevocably elect to receive



1 an accelerated pension benefit payment in the amount that the  
2 System offers under this subsection in lieu of receiving any  
3 pension benefit. A person who elects to receive an accelerated  
4 pension benefit payment under this Section may not elect to  
5 proceed under the Retirement Systems Reciprocal Act with  
6 respect to service under this Article.

7 (c) Upon payment of an accelerated pension benefit payment  
8 under this Section, the person forfeits all accrued rights and  
9 credits in the System and no other benefit shall be paid under  
10 this Article based on those forfeited rights and credits,  
11 including any retirement, survivor, or other benefit; except  
12 that to the extent that participation, benefits, or premiums  
13 under the State Employees Group Insurance Act of 1971 are based  
14 on the amount of service credit, the terminated service credit  
15 shall be used for that purpose.

16 (d) If a person who has received an accelerated pension  
17 benefit payment under this Section returns to participation  
18 under this Article, any benefits under the System earned as a  
19 result of that return to participation shall be based solely on  
20 the person's credits and creditable service arising from the  
21 return to participation. Upon return to participation, the  
22 person shall be considered a new employee subject to all the  
23 qualifying conditions for participation and eligibility for  
24 benefits applicable to new employees.

25 (d-5) The accelerated pension benefit payment may not be  
26 repaid to the System, and the forfeited rights and credits may

1 not under any circumstances be reinstated.

2 (e) As a condition of receiving an accelerated pension  
3 benefit payment, the accelerated pension benefit payment must  
4 be deposited into a tax qualified retirement plan or account  
5 identified by the eligible person at the time of the election.  
6 The accelerated pension benefit payment under this Section may  
7 be subject to withholding or payment of applicable taxes, but  
8 to the extent permitted by federal law, a person who receives  
9 an accelerated pension benefit payment under this Section must  
10 direct the System to pay all of that payment as a rollover into  
11 another retirement plan or account qualified under the Internal  
12 Revenue Code of 1986, as amended.

13 (f) The System shall submit vouchers to the State  
14 Comptroller for the payment of accelerated pension benefit  
15 payments under this Section. The State Comptroller shall pay  
16 the amounts of the vouchers from the State Pension Obligation  
17 Acceleration Bond Fund to the System, and the System shall  
18 deposit the amounts into the applicable tax qualified plans or  
19 accounts.

20 (g) The Board shall adopt any rules, including emergency  
21 rules, necessary to implement this Section.

22 (h) No provision of this Section shall be interpreted in a  
23 way that would cause the System to cease to be a qualified plan  
24 under the Internal Revenue Code of 1986.

25 (Source: P.A. 100-587, eff. 6-4-18.)

1 (40 ILCS 5/15-185.6)

2 Sec. 15-185.6. Accelerated pension benefit payment for a  
3 reduction in an annual increase to a retirement annuity and an  
4 annuity benefit payable as a result of death.

5 (a) As used in this Section:

6 "Accelerated pension benefit payment" means a lump sum  
7 payment equal to 70% of the difference of: (i) the present  
8 value of the automatic annual increases to a Tier 1 member's  
9 retirement annuity, including any increases to any annuity  
10 benefit payable as a result of his or her death, using the  
11 formula applicable to the Tier 1 member; and (ii) the present  
12 value of the automatic annual increases to the Tier 1 member's  
13 retirement annuity, including any increases to any annuity  
14 benefit payable as a result of his or her death, using the  
15 formula provided under subsection (b-5).

16 "Eligible person" means a person who:

17 (1) is a Tier 1 member;

18 (2) has submitted an application for a retirement  
19 annuity under this Article;

20 (3) meets the age and service requirements for  
21 receiving a retirement annuity under this Article;

22 (4) has not received any retirement annuity under this  
23 Article;

24 (5) has not made the election under Section 15-185.5;

25 and

26 (6) is not a participant in the self-managed plan under

1 Section 15-158.2.

2 "Implementation date" means the earliest date upon which  
3 the Board authorizes eligible persons to begin irrevocably  
4 electing the accelerated pension benefit payment option under  
5 this Section. The Board shall endeavor to make such  
6 participation available as soon as possible after June 4, 2018  
7 ~~(the effective date of Public Act 100-587) this amendatory Act~~  
8 ~~of the 100th General Assembly~~ and shall establish an  
9 implementation date by Board resolution.

10 (b) Beginning on the implementation date and until June 30,  
11 2024 ~~2021~~, the System shall implement an accelerated pension  
12 benefit payment option for eligible persons. The System shall  
13 calculate, using actuarial tables and other assumptions  
14 adopted by the Board, an accelerated pension benefit payment  
15 amount for an eligible person upon his or her request in  
16 writing to the System and shall offer that eligible person the  
17 opportunity to irrevocably elect to have his or her automatic  
18 annual increases in retirement annuity and any annuity benefit  
19 payable as a result of his or her death calculated in  
20 accordance with the formula provided in subsection (b-5) in  
21 exchange for the accelerated pension benefit payment. The  
22 System shall not perform more than one calculation under this  
23 Section per eligible person in a State fiscal year. The  
24 election under this subsection must be made before any  
25 retirement annuity is paid to the eligible person, and the  
26 eligible survivor, spouse, or contingent annuitant, as

1 applicable, must consent to the election under this subsection.

2 (b-5) Notwithstanding any other provision of law, the  
3 retirement annuity of a person who made the election under  
4 subsection (b) shall be increased annually beginning on the  
5 January 1 occurring either on or after the attainment of age 67  
6 or the first anniversary of the annuity start date, whichever  
7 is later, and any annuity benefit payable as a result of his or  
8 her death shall be increased annually beginning on: (1) the  
9 January 1 occurring on or after the commencement of the annuity  
10 if the deceased Tier 1 member died while receiving a retirement  
11 annuity; or (2) the January 1 occurring after the first  
12 anniversary of the commencement of the benefit. Each annual  
13 increase shall be calculated at 1.5% of the originally granted  
14 retirement annuity or annuity benefit payable as a result of  
15 the Tier 1 member's death.

16 (c) If an annuitant who has received an accelerated pension  
17 benefit payment returns to participation under this Article,  
18 the calculation of any future automatic annual increase in  
19 retirement annuity under subsection (c) of Section 15-139 shall  
20 be calculated in accordance with the formula provided in  
21 subsection (b-5).

22 (c-5) The accelerated pension benefit payment may not be  
23 repaid to the System.

24 (d) As a condition of receiving an accelerated pension  
25 benefit payment, the accelerated pension benefit payment must  
26 be deposited into a tax qualified retirement plan or account

1 identified by the eligible person at the time of election. The  
2 accelerated pension benefit payment under this Section may be  
3 subject to withholding or payment of applicable taxes, but to  
4 the extent permitted by federal law, a person who receives an  
5 accelerated pension benefit payment under this Section must  
6 direct the System to pay all of that payment as a rollover into  
7 another retirement plan or account qualified under the Internal  
8 Revenue Code of 1986, as amended.

9 (d-5) The System shall submit vouchers to the State  
10 Comptroller for the payment of accelerated pension benefit  
11 payments under this Section. The State Comptroller shall pay  
12 the amounts of the vouchers from the State Pension Obligation  
13 Acceleration Bond Fund to the System, and the System shall  
14 deposit the amounts into the applicable tax qualified plans or  
15 accounts.

16 (e) The Board shall adopt any rules, including emergency  
17 rules, necessary to implement this Section.

18 (f) No provision of this Section shall be interpreted in a  
19 way that would cause the System to cease to be a qualified plan  
20 under the Internal Revenue Code of 1986.

21 (Source: P.A. 100-587, eff. 6-4-18.)

22 (40 ILCS 5/15-198)

23 Sec. 15-198. Application and expiration of new benefit  
24 increases.

25 (a) As used in this Section, "new benefit increase" means

1 an increase in the amount of any benefit provided under this  
2 Article, or an expansion of the conditions of eligibility for  
3 any benefit under this Article, that results from an amendment  
4 to this Code that takes effect after the effective date of this  
5 amendatory Act of the 94th General Assembly. "New benefit  
6 increase", however, does not include any benefit increase  
7 resulting from the changes made to Article 1 or this Article by  
8 Public Act 100-23, Public Act 100-587, Public Act 100-769, or  
9 this amendatory Act of the 101st General Assembly ~~or this~~  
10 ~~amendatory Act of the 100th General Assembly.~~

11 (b) Notwithstanding any other provision of this Code or any  
12 subsequent amendment to this Code, every new benefit increase  
13 is subject to this Section and shall be deemed to be granted  
14 only in conformance with and contingent upon compliance with  
15 the provisions of this Section.

16 (c) The Public Act enacting a new benefit increase must  
17 identify and provide for payment to the System of additional  
18 funding at least sufficient to fund the resulting annual  
19 increase in cost to the System as it accrues.

20 Every new benefit increase is contingent upon the General  
21 Assembly providing the additional funding required under this  
22 subsection. The Commission on Government Forecasting and  
23 Accountability shall analyze whether adequate additional  
24 funding has been provided for the new benefit increase and  
25 shall report its analysis to the Public Pension Division of the  
26 Department of Insurance. A new benefit increase created by a

1 Public Act that does not include the additional funding  
2 required under this subsection is null and void. If the Public  
3 Pension Division determines that the additional funding  
4 provided for a new benefit increase under this subsection is or  
5 has become inadequate, it may so certify to the Governor and  
6 the State Comptroller and, in the absence of corrective action  
7 by the General Assembly, the new benefit increase shall expire  
8 at the end of the fiscal year in which the certification is  
9 made.

10 (d) Every new benefit increase shall expire 5 years after  
11 its effective date or on such earlier date as may be specified  
12 in the language enacting the new benefit increase or provided  
13 under subsection (c). This does not prevent the General  
14 Assembly from extending or re-creating a new benefit increase  
15 by law.

16 (e) Except as otherwise provided in the language creating  
17 the new benefit increase, a new benefit increase that expires  
18 under this Section continues to apply to persons who applied  
19 and qualified for the affected benefit while the new benefit  
20 increase was in effect and to the affected beneficiaries and  
21 alternate payees of such persons, but does not apply to any  
22 other person, including without limitation a person who  
23 continues in service after the expiration date and did not  
24 apply and qualify for the affected benefit while the new  
25 benefit increase was in effect.

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



1 100-769, eff. 8-10-18; revised 9-26-18.)

2 (40 ILCS 5/16-158) (from Ch. 108 1/2, par. 16-158)

3 Sec. 16-158. Contributions by State and other employing  
4 units.

5 (a) The State shall make contributions to the System by  
6 means of appropriations from the Common School Fund and other  
7 State funds of amounts which, together with other employer  
8 contributions, employee contributions, investment income, and  
9 other income, will be sufficient to meet the cost of  
10 maintaining and administering the System on a 90% funded basis  
11 in accordance with actuarial recommendations.

12 The Board shall determine the amount of State contributions  
13 required for each fiscal year on the basis of the actuarial  
14 tables and other assumptions adopted by the Board and the  
15 recommendations of the actuary, using the formula in subsection  
16 (b-3).

17 (a-1) Annually, on or before November 15 until November 15,  
18 2011, the Board shall certify to the Governor the amount of the  
19 required State contribution for the coming fiscal year. The  
20 certification under this subsection (a-1) shall include a copy  
21 of the actuarial recommendations upon which it is based and  
22 shall specifically identify the System's projected State  
23 normal cost for that fiscal year.

24 On or before May 1, 2004, the Board shall recalculate and  
25 recertify to the Governor the amount of the required State

1 contribution to the System for State fiscal year 2005, taking  
2 into account the amounts appropriated to and received by the  
3 System under subsection (d) of Section 7.2 of the General  
4 Obligation Bond Act.

5 On or before July 1, 2005, the Board shall recalculate and  
6 recertify to the Governor the amount of the required State  
7 contribution to the System for State fiscal year 2006, taking  
8 into account the changes in required State contributions made  
9 by Public Act 94-4.

10 On or before April 1, 2011, the Board shall recalculate and  
11 recertify to the Governor the amount of the required State  
12 contribution to the System for State fiscal year 2011, applying  
13 the changes made by Public Act 96-889 to the System's assets  
14 and liabilities as of June 30, 2009 as though Public Act 96-889  
15 was approved on that date.

16 (a-5) On or before November 1 of each year, beginning  
17 November 1, 2012, the Board shall submit to the State Actuary,  
18 the Governor, and the General Assembly a proposed certification  
19 of the amount of the required State contribution to the System  
20 for the next fiscal year, along with all of the actuarial  
21 assumptions, calculations, and data upon which that proposed  
22 certification is based. On or before January 1 of each year,  
23 beginning January 1, 2013, the State Actuary shall issue a  
24 preliminary report concerning the proposed certification and  
25 identifying, if necessary, recommended changes in actuarial  
26 assumptions that the Board must consider before finalizing its

1 certification of the required State contributions. On or before  
2 January 15, 2013 and each January 15 thereafter, the Board  
3 shall certify to the Governor and the General Assembly the  
4 amount of the required State contribution for the next fiscal  
5 year. The Board's certification must note any deviations from  
6 the State Actuary's recommended changes, the reason or reasons  
7 for not following the State Actuary's recommended changes, and  
8 the fiscal impact of not following the State Actuary's  
9 recommended changes on the required State contribution.

10 (a-10) By November 1, 2017, the Board shall recalculate and  
11 recertify to the State Actuary, the Governor, and the General  
12 Assembly the amount of the State contribution to the System for  
13 State fiscal year 2018, taking into account the changes in  
14 required State contributions made by Public Act 100-23. The  
15 State Actuary shall review the assumptions and valuations  
16 underlying the Board's revised certification and issue a  
17 preliminary report concerning the proposed recertification and  
18 identifying, if necessary, recommended changes in actuarial  
19 assumptions that the Board must consider before finalizing its  
20 certification of the required State contributions. The Board's  
21 final certification must note any deviations from the State  
22 Actuary's recommended changes, the reason or reasons for not  
23 following the State Actuary's recommended changes, and the  
24 fiscal impact of not following the State Actuary's recommended  
25 changes on the required State contribution.

26 (a-15) On or after June 15, 2019, but no later than June

1 30, 2019, the Board shall recalculate and recertify to the  
2 Governor and the General Assembly the amount of the State  
3 contribution to the System for State fiscal year 2019, taking  
4 into account the changes in required State contributions made  
5 by Public Act 100-587 ~~this amendatory Act of the 100th General~~  
6 ~~Assembly~~. The recalculation shall be made using assumptions  
7 adopted by the Board for the original fiscal year 2019  
8 certification. The monthly voucher for the 12th month of fiscal  
9 year 2019 shall be paid by the Comptroller after the  
10 recertification required pursuant to this subsection is  
11 submitted to the Governor, Comptroller, and General Assembly.  
12 The recertification submitted to the General Assembly shall be  
13 filed with the Clerk of the House of Representatives and the  
14 Secretary of the Senate in electronic form only, in the manner  
15 that the Clerk and the Secretary shall direct.

16 (b) Through State fiscal year 1995, the State contributions  
17 shall be paid to the System in accordance with Section 18-7 of  
18 the School Code.

19 (b-1) Beginning in State fiscal year 1996, on the 15th day  
20 of each month, or as soon thereafter as may be practicable, the  
21 Board shall submit vouchers for payment of State contributions  
22 to the System, in a total monthly amount of one-twelfth of the  
23 required annual State contribution certified under subsection  
24 (a-1). From March 5, 2004 (the effective date of Public Act  
25 93-665) through June 30, 2004, the Board shall not submit  
26 vouchers for the remainder of fiscal year 2004 in excess of the

1 fiscal year 2004 certified contribution amount determined  
2 under this Section after taking into consideration the transfer  
3 to the System under subsection (a) of Section 6z-61 of the  
4 State Finance Act. These vouchers shall be paid by the State  
5 Comptroller and Treasurer by warrants drawn on the funds  
6 appropriated to the System for that fiscal year.

7 If in any month the amount remaining unexpended from all  
8 other appropriations to the System for the applicable fiscal  
9 year (including the appropriations to the System under Section  
10 8.12 of the State Finance Act and Section 1 of the State  
11 Pension Funds Continuing Appropriation Act) is less than the  
12 amount lawfully vouchered under this subsection, the  
13 difference shall be paid from the Common School Fund under the  
14 continuing appropriation authority provided in Section 1.1 of  
15 the State Pension Funds Continuing Appropriation Act.

16 (b-2) Allocations from the Common School Fund apportioned  
17 to school districts not coming under this System shall not be  
18 diminished or affected by the provisions of this Article.

19 (b-3) For State fiscal years 2012 through 2045, the minimum  
20 contribution to the System to be made by the State for each  
21 fiscal year shall be an amount determined by the System to be  
22 sufficient to bring the total assets of the System up to 90% of  
23 the total actuarial liabilities of the System by the end of  
24 State fiscal year 2045. In making these determinations, the  
25 required State contribution shall be calculated each year as a  
26 level percentage of payroll over the years remaining to and

1 including fiscal year 2045 and shall be determined under the  
2 projected unit credit actuarial cost method.

3 For each of State fiscal years 2018, 2019, and 2020, the  
4 State shall make an additional contribution to the System equal  
5 to 2% of the total payroll of each employee who is deemed to  
6 have elected the benefits under Section 1-161 or who has made  
7 the election under subsection (c) of Section 1-161.

8 A change in an actuarial or investment assumption that  
9 increases or decreases the required State contribution and  
10 first applies in State fiscal year 2018 or thereafter shall be  
11 implemented in equal annual amounts over a 5-year period  
12 beginning in the State fiscal year in which the actuarial  
13 change first applies to the required State contribution.

14 A change in an actuarial or investment assumption that  
15 increases or decreases the required State contribution and  
16 first applied to the State contribution in fiscal year 2014,  
17 2015, 2016, or 2017 shall be implemented:

18 (i) as already applied in State fiscal years before  
19 2018; and

20 (ii) in the portion of the 5-year period beginning in  
21 the State fiscal year in which the actuarial change first  
22 applied that occurs in State fiscal year 2018 or  
23 thereafter, by calculating the change in equal annual  
24 amounts over that 5-year period and then implementing it at  
25 the resulting annual rate in each of the remaining fiscal  
26 years in that 5-year period.

1 For State fiscal years 1996 through 2005, the State  
2 contribution to the System, as a percentage of the applicable  
3 employee payroll, shall be increased in equal annual increments  
4 so that by State fiscal year 2011, the State is contributing at  
5 the rate required under this Section; except that in the  
6 following specified State fiscal years, the State contribution  
7 to the System shall not be less than the following indicated  
8 percentages of the applicable employee payroll, even if the  
9 indicated percentage will produce a State contribution in  
10 excess of the amount otherwise required under this subsection  
11 and subsection (a), and notwithstanding any contrary  
12 certification made under subsection (a-1) before May 27, 1998  
13 (the effective date of Public Act 90-582): 10.02% in FY 1999;  
14 10.77% in FY 2000; 11.47% in FY 2001; 12.16% in FY 2002; 12.86%  
15 in FY 2003; and 13.56% in FY 2004.

16 Notwithstanding any other provision of this Article, the  
17 total required State contribution for State fiscal year 2006 is  
18 \$534,627,700.

19 Notwithstanding any other provision of this Article, the  
20 total required State contribution for State fiscal year 2007 is  
21 \$738,014,500.

22 For each of State fiscal years 2008 through 2009, the State  
23 contribution to the System, as a percentage of the applicable  
24 employee payroll, shall be increased in equal annual increments  
25 from the required State contribution for State fiscal year  
26 2007, so that by State fiscal year 2011, the State is

1 contributing at the rate otherwise required under this Section.

2 Notwithstanding any other provision of this Article, the  
3 total required State contribution for State fiscal year 2010 is  
4 \$2,089,268,000 and shall be made from the proceeds of bonds  
5 sold in fiscal year 2010 pursuant to Section 7.2 of the General  
6 Obligation Bond Act, less (i) the pro rata share of bond sale  
7 expenses determined by the System's share of total bond  
8 proceeds, (ii) any amounts received from the Common School Fund  
9 in fiscal year 2010, and (iii) any reduction in bond proceeds  
10 due to the issuance of discounted bonds, if applicable.

11 Notwithstanding any other provision of this Article, the  
12 total required State contribution for State fiscal year 2011 is  
13 the amount recertified by the System on or before April 1, 2011  
14 pursuant to subsection (a-1) of this Section and shall be made  
15 from the proceeds of bonds sold in fiscal year 2011 pursuant to  
16 Section 7.2 of the General Obligation Bond Act, less (i) the  
17 pro rata share of bond sale expenses determined by the System's  
18 share of total bond proceeds, (ii) any amounts received from  
19 the Common School Fund in fiscal year 2011, and (iii) any  
20 reduction in bond proceeds due to the issuance of discounted  
21 bonds, if applicable. This amount shall include, in addition to  
22 the amount certified by the System, an amount necessary to meet  
23 employer contributions required by the State as an employer  
24 under paragraph (e) of this Section, which may also be used by  
25 the System for contributions required by paragraph (a) of  
26 Section 16-127.



1           Beginning in State fiscal year 2046, the minimum State  
2 contribution for each fiscal year shall be the amount needed to  
3 maintain the total assets of the System at 90% of the total  
4 actuarial liabilities of the System.

5           Amounts received by the System pursuant to Section 25 of  
6 the Budget Stabilization Act or Section 8.12 of the State  
7 Finance Act in any fiscal year do not reduce and do not  
8 constitute payment of any portion of the minimum State  
9 contribution required under this Article in that fiscal year.  
10 Such amounts shall not reduce, and shall not be included in the  
11 calculation of, the required State contributions under this  
12 Article in any future year until the System has reached a  
13 funding ratio of at least 90%. A reference in this Article to  
14 the "required State contribution" or any substantially similar  
15 term does not include or apply to any amounts payable to the  
16 System under Section 25 of the Budget Stabilization Act.

17           Notwithstanding any other provision of this Section, the  
18 required State contribution for State fiscal year 2005 and for  
19 fiscal year 2008 and each fiscal year thereafter, as calculated  
20 under this Section and certified under subsection (a-1), shall  
21 not exceed an amount equal to (i) the amount of the required  
22 State contribution that would have been calculated under this  
23 Section for that fiscal year if the System had not received any  
24 payments under subsection (d) of Section 7.2 of the General  
25 Obligation Bond Act, minus (ii) the portion of the State's  
26 total debt service payments for that fiscal year on the bonds

1 issued in fiscal year 2003 for the purposes of that Section  
2 7.2, as determined and certified by the Comptroller, that is  
3 the same as the System's portion of the total moneys  
4 distributed under subsection (d) of Section 7.2 of the General  
5 Obligation Bond Act. In determining this maximum for State  
6 fiscal years 2008 through 2010, however, the amount referred to  
7 in item (i) shall be increased, as a percentage of the  
8 applicable employee payroll, in equal increments calculated  
9 from the sum of the required State contribution for State  
10 fiscal year 2007 plus the applicable portion of the State's  
11 total debt service payments for fiscal year 2007 on the bonds  
12 issued in fiscal year 2003 for the purposes of Section 7.2 of  
13 the General Obligation Bond Act, so that, by State fiscal year  
14 2011, the State is contributing at the rate otherwise required  
15 under this Section.

16 (b-4) Beginning in fiscal year 2018, each employer under  
17 this Article shall pay to the System a required contribution  
18 determined as a percentage of projected payroll and sufficient  
19 to produce an annual amount equal to:

20 (i) for each of fiscal years 2018, 2019, and 2020, the  
21 defined benefit normal cost of the defined benefit plan,  
22 less the employee contribution, for each employee of that  
23 employer who has elected or who is deemed to have elected  
24 the benefits under Section 1-161 or who has made the  
25 election under subsection (b) of Section 1-161; for fiscal  
26 year 2021 and each fiscal year thereafter, the defined

1 benefit normal cost of the defined benefit plan, less the  
2 employee contribution, plus 2%, for each employee of that  
3 employer who has elected or who is deemed to have elected  
4 the benefits under Section 1-161 or who has made the  
5 election under subsection (b) of Section 1-161; plus

6 (ii) the amount required for that fiscal year to  
7 amortize any unfunded actuarial accrued liability  
8 associated with the present value of liabilities  
9 attributable to the employer's account under Section  
10 16-158.3, determined as a level percentage of payroll over  
11 a 30-year rolling amortization period.

12 In determining contributions required under item (i) of  
13 this subsection, the System shall determine an aggregate rate  
14 for all employers, expressed as a percentage of projected  
15 payroll.

16 In determining the contributions required under item (ii)  
17 of this subsection, the amount shall be computed by the System  
18 on the basis of the actuarial assumptions and tables used in  
19 the most recent actuarial valuation of the System that is  
20 available at the time of the computation.

21 The contributions required under this subsection (b-4)  
22 shall be paid by an employer concurrently with that employer's  
23 payroll payment period. The State, as the actual employer of an  
24 employee, shall make the required contributions under this  
25 subsection.

26 (c) Payment of the required State contributions and of all

1 pensions, retirement annuities, death benefits, refunds, and  
2 other benefits granted under or assumed by this System, and all  
3 expenses in connection with the administration and operation  
4 thereof, are obligations of the State.

5 If members are paid from special trust or federal funds  
6 which are administered by the employing unit, whether school  
7 district or other unit, the employing unit shall pay to the  
8 System from such funds the full accruing retirement costs based  
9 upon that service, which, beginning July 1, 2017, shall be at a  
10 rate, expressed as a percentage of salary, equal to the total  
11 employer's normal cost, expressed as a percentage of payroll,  
12 as determined by the System. Employer contributions, based on  
13 salary paid to members from federal funds, may be forwarded by  
14 the distributing agency of the State of Illinois to the System  
15 prior to allocation, in an amount determined in accordance with  
16 guidelines established by such agency and the System. Any  
17 contribution for fiscal year 2015 collected as a result of the  
18 change made by Public Act 98-674 shall be considered a State  
19 contribution under subsection (b-3) of this Section.

20 (d) Effective July 1, 1986, any employer of a teacher as  
21 defined in paragraph (8) of Section 16-106 shall pay the  
22 employer's normal cost of benefits based upon the teacher's  
23 service, in addition to employee contributions, as determined  
24 by the System. Such employer contributions shall be forwarded  
25 monthly in accordance with guidelines established by the  
26 System.

1           However, with respect to benefits granted under Section  
2 16-133.4 or 16-133.5 to a teacher as defined in paragraph (8)  
3 of Section 16-106, the employer's contribution shall be 12%  
4 (rather than 20%) of the member's highest annual salary rate  
5 for each year of creditable service granted, and the employer  
6 shall also pay the required employee contribution on behalf of  
7 the teacher. For the purposes of Sections 16-133.4 and  
8 16-133.5, a teacher as defined in paragraph (8) of Section  
9 16-106 who is serving in that capacity while on leave of  
10 absence from another employer under this Article shall not be  
11 considered an employee of the employer from which the teacher  
12 is on leave.

13           (e) Beginning July 1, 1998, every employer of a teacher  
14 shall pay to the System an employer contribution computed as  
15 follows:

16           (1) Beginning July 1, 1998 through June 30, 1999, the  
17 employer contribution shall be equal to 0.3% of each  
18 teacher's salary.

19           (2) Beginning July 1, 1999 and thereafter, the employer  
20 contribution shall be equal to 0.58% of each teacher's  
21 salary.

22           The school district or other employing unit may pay these  
23 employer contributions out of any source of funding available  
24 for that purpose and shall forward the contributions to the  
25 System on the schedule established for the payment of member  
26 contributions.

1           These employer contributions are intended to offset a  
2 portion of the cost to the System of the increases in  
3 retirement benefits resulting from Public Act 90-582.

4           Each employer of teachers is entitled to a credit against  
5 the contributions required under this subsection (e) with  
6 respect to salaries paid to teachers for the period January 1,  
7 2002 through June 30, 2003, equal to the amount paid by that  
8 employer under subsection (a-5) of Section 6.6 of the State  
9 Employees Group Insurance Act of 1971 with respect to salaries  
10 paid to teachers for that period.

11           The additional 1% employee contribution required under  
12 Section 16-152 by Public Act 90-582 is the responsibility of  
13 the teacher and not the teacher's employer, unless the employer  
14 agrees, through collective bargaining or otherwise, to make the  
15 contribution on behalf of the teacher.

16           If an employer is required by a contract in effect on May  
17 1, 1998 between the employer and an employee organization to  
18 pay, on behalf of all its full-time employees covered by this  
19 Article, all mandatory employee contributions required under  
20 this Article, then the employer shall be excused from paying  
21 the employer contribution required under this subsection (e)  
22 for the balance of the term of that contract. The employer and  
23 the employee organization shall jointly certify to the System  
24 the existence of the contractual requirement, in such form as  
25 the System may prescribe. This exclusion shall cease upon the  
26 termination, extension, or renewal of the contract at any time

1 after May 1, 1998.

2 (f) ~~If For school years beginning on or after June 1, 2005~~  
3 ~~and before July 1, 2018 and for salary paid to a teacher under~~  
4 ~~a contract or collective bargaining agreement entered into,~~  
5 ~~amended, or renewed before the effective date of this amendatory~~  
6 ~~Act of the 100th General Assembly, if~~ the amount of a teacher's  
7 salary for any school year used to determine final average  
8 salary exceeds the member's annual full-time salary rate with  
9 the same employer for the previous school year by more than 6%,  
10 the teacher's employer shall pay to the System, in addition to  
11 all other payments required under this Section and in  
12 accordance with guidelines established by the System, the  
13 present value of the increase in benefits resulting from the  
14 portion of the increase in salary that is in excess of 6%. This  
15 present value shall be computed by the System on the basis of  
16 the actuarial assumptions and tables used in the most recent  
17 actuarial valuation of the System that is available at the time  
18 of the computation. If a teacher's salary for the 2005-2006  
19 school year is used to determine final average salary under  
20 this subsection (f), then the changes made to this subsection  
21 (f) by Public Act 94-1057 shall apply in calculating whether  
22 the increase in his or her salary is in excess of 6%. For the  
23 purposes of this Section, change in employment under Section  
24 10-21.12 of the School Code on or after June 1, 2005 shall  
25 constitute a change in employer. The System may require the  
26 employer to provide any pertinent information or

1 documentation. The changes made to this subsection (f) by  
2 Public Act 94-1111 apply without regard to whether the teacher  
3 was in service on or after its effective date.

4 Whenever it determines that a payment is or may be required  
5 under this subsection, the System shall calculate the amount of  
6 the payment and bill the employer for that amount. The bill  
7 shall specify the calculations used to determine the amount  
8 due. If the employer disputes the amount of the bill, it may,  
9 within 30 days after receipt of the bill, apply to the System  
10 in writing for a recalculation. The application must specify in  
11 detail the grounds of the dispute and, if the employer asserts  
12 that the calculation is subject to subsection (g) or (h) of  
13 this Section ~~or that subsection (f-1) of this Section applies,~~  
14 must include an affidavit setting forth and attesting to all  
15 facts within the employer's knowledge that are pertinent to the  
16 applicability of that subsection. Upon receiving a timely  
17 application for recalculation, the System shall review the  
18 application and, if appropriate, recalculate the amount due.

19 The employer contributions required under this subsection  
20 (f) may be paid in the form of a lump sum within 90 days after  
21 receipt of the bill. If the employer contributions are not paid  
22 within 90 days after receipt of the bill, then interest will be  
23 charged at a rate equal to the System's annual actuarially  
24 assumed rate of return on investment compounded annually from  
25 the 91st day after receipt of the bill. Payments must be  
26 concluded within 3 years after the employer's receipt of the



1 bill.

2 (f-1) (Blank). ~~For school years beginning on or after July~~  
3 ~~1, 2018 and for salary paid to a teacher under a contract or~~  
4 ~~collective bargaining agreement entered into, amended, or~~  
5 ~~renewed on or after the effective date of this amendatory Act~~  
6 ~~of the 100th General Assembly, if the amount of a teacher's~~  
7 ~~salary for any school year used to determine final average~~  
8 ~~salary exceeds the member's annual full time salary rate with~~  
9 ~~the same employer for the previous school year by more than 3%,~~  
10 ~~then the teacher's employer shall pay to the System, in~~  
11 ~~addition to all other payments required under this Section and~~  
12 ~~in accordance with guidelines established by the System, the~~  
13 ~~present value of the increase in benefits resulting from the~~  
14 ~~portion of the increase in salary that is in excess of 3%. This~~  
15 ~~present value shall be computed by the System on the basis of~~  
16 ~~the actuarial assumptions and tables used in the most recent~~  
17 ~~actuarial valuation of the System that is available at the time~~  
18 ~~of the computation. The System may require the employer to~~  
19 ~~provide any pertinent information or documentation.~~

20 ~~Whenever it determines that a payment is or may be required~~  
21 ~~under this subsection (f-1), the System shall calculate the~~  
22 ~~amount of the payment and bill the employer for that amount.~~  
23 ~~The bill shall specify the calculations used to determine the~~  
24 ~~amount due. If the employer disputes the amount of the bill, it~~  
25 ~~shall, within 30 days after receipt of the bill, apply to the~~  
26 ~~System in writing for a recalculation. The application must~~

1 ~~specify in detail the grounds of the dispute and, if the~~  
2 ~~employer asserts that subsection (f) of this Section applies,~~  
3 ~~must include an affidavit setting forth and attesting to all~~  
4 ~~facts within the employer's knowledge that are pertinent to the~~  
5 ~~applicability of subsection (f). Upon receiving a timely~~  
6 ~~application for recalculation, the System shall review the~~  
7 ~~application and, if appropriate, recalculate the amount due.~~

8 ~~The employer contributions required under this subsection~~  
9 ~~(f-1) may be paid in the form of a lump sum within 90 days after~~  
10 ~~receipt of the bill. If the employer contributions are not paid~~  
11 ~~within 90 days after receipt of the bill, then interest shall~~  
12 ~~be charged at a rate equal to the System's annual actuarially~~  
13 ~~assumed rate of return on investment compounded annually from~~  
14 ~~the 91st day after receipt of the bill. Payments must be~~  
15 ~~concluded within 3 years after the employer's receipt of the~~  
16 ~~bill.~~

17 (g) This subsection (g) applies only to payments made or  
18 salary increases given on or after June 1, 2005 but before July  
19 1, 2011. The changes made by Public Act 94-1057 shall not  
20 require the System to refund any payments received before July  
21 31, 2006 (the effective date of Public Act 94-1057).

22 When assessing payment for any amount due under subsection  
23 (f), the System shall exclude salary increases paid to teachers  
24 under contracts or collective bargaining agreements entered  
25 into, amended, or renewed before June 1, 2005.

26 When assessing payment for any amount due under subsection

1 (f), the System shall exclude salary increases paid to a  
2 teacher at a time when the teacher is 10 or more years from  
3 retirement eligibility under Section 16-132 or 16-133.2.

4 When assessing payment for any amount due under subsection  
5 (f), the System shall exclude salary increases resulting from  
6 overload work, including summer school, when the school  
7 district has certified to the System, and the System has  
8 approved the certification, that (i) the overload work is for  
9 the sole purpose of classroom instruction in excess of the  
10 standard number of classes for a full-time teacher in a school  
11 district during a school year and (ii) the salary increases are  
12 equal to or less than the rate of pay for classroom instruction  
13 computed on the teacher's current salary and work schedule.

14 When assessing payment for any amount due under subsection  
15 (f), the System shall exclude a salary increase resulting from  
16 a promotion (i) for which the employee is required to hold a  
17 certificate or supervisory endorsement issued by the State  
18 Teacher Certification Board that is a different certification  
19 or supervisory endorsement than is required for the teacher's  
20 previous position and (ii) to a position that has existed and  
21 been filled by a member for no less than one complete academic  
22 year and the salary increase from the promotion is an increase  
23 that results in an amount no greater than the lesser of the  
24 average salary paid for other similar positions in the district  
25 requiring the same certification or the amount stipulated in  
26 the collective bargaining agreement for a similar position

1 requiring the same certification.

2 When assessing payment for any amount due under subsection  
3 (f), the System shall exclude any payment to the teacher from  
4 the State of Illinois or the State Board of Education over  
5 which the employer does not have discretion, notwithstanding  
6 that the payment is included in the computation of final  
7 average salary.

8 (h) When assessing payment for any amount due under  
9 subsection (f), the System shall exclude any salary increase  
10 described in subsection (g) of this Section given on or after  
11 July 1, 2011 but before July 1, 2014 under a contract or  
12 collective bargaining agreement entered into, amended, or  
13 renewed on or after June 1, 2005 but before July 1, 2011.  
14 Notwithstanding any other provision of this Section, any  
15 payments made or salary increases given after June 30, 2014  
16 shall be used in assessing payment for any amount due under  
17 subsection (f) of this Section.

18 (i) The System shall prepare a report and file copies of  
19 the report with the Governor and the General Assembly by  
20 January 1, 2007 that contains all of the following information:

21 (1) The number of recalculations required by the  
22 changes made to this Section by Public Act 94-1057 for each  
23 employer.

24 (2) The dollar amount by which each employer's  
25 contribution to the System was changed due to  
26 recalculations required by Public Act 94-1057.

1           (3) The total amount the System received from each  
2           employer as a result of the changes made to this Section by  
3           Public Act 94-4.

4           (4) The increase in the required State contribution  
5           resulting from the changes made to this Section by Public  
6           Act 94-1057.

7           (i-5) For school years beginning on or after July 1, 2017,  
8           if the amount of a participant's salary for any school year  
9           exceeds the amount of the salary set for the Governor, the  
10          participant's employer shall pay to the System, in addition to  
11          all other payments required under this Section and in  
12          accordance with guidelines established by the System, an amount  
13          determined by the System to be equal to the employer normal  
14          cost, as established by the System and expressed as a total  
15          percentage of payroll, multiplied by the amount of salary in  
16          excess of the amount of the salary set for the Governor. This  
17          amount shall be computed by the System on the basis of the  
18          actuarial assumptions and tables used in the most recent  
19          actuarial valuation of the System that is available at the time  
20          of the computation. The System may require the employer to  
21          provide any pertinent information or documentation.

22          Whenever it determines that a payment is or may be required  
23          under this subsection, the System shall calculate the amount of  
24          the payment and bill the employer for that amount. The bill  
25          shall specify the calculations used to determine the amount  
26          due. If the employer disputes the amount of the bill, it may,

1 within 30 days after receipt of the bill, apply to the System  
2 in writing for a recalculation. The application must specify in  
3 detail the grounds of the dispute. Upon receiving a timely  
4 application for recalculation, the System shall review the  
5 application and, if appropriate, recalculate the amount due.

6 The employer contributions required under this subsection  
7 may be paid in the form of a lump sum within 90 days after  
8 receipt of the bill. If the employer contributions are not paid  
9 within 90 days after receipt of the bill, then interest will be  
10 charged at a rate equal to the System's annual actuarially  
11 assumed rate of return on investment compounded annually from  
12 the 91st day after receipt of the bill. Payments must be  
13 concluded within 3 years after the employer's receipt of the  
14 bill.

15 (j) For purposes of determining the required State  
16 contribution to the System, the value of the System's assets  
17 shall be equal to the actuarial value of the System's assets,  
18 which shall be calculated as follows:

19 As of June 30, 2008, the actuarial value of the System's  
20 assets shall be equal to the market value of the assets as of  
21 that date. In determining the actuarial value of the System's  
22 assets for fiscal years after June 30, 2008, any actuarial  
23 gains or losses from investment return incurred in a fiscal  
24 year shall be recognized in equal annual amounts over the  
25 5-year period following that fiscal year.

26 (k) For purposes of determining the required State

1 contribution to the system for a particular year, the actuarial  
2 value of assets shall be assumed to earn a rate of return equal  
3 to the system's actuarially assumed rate of return.

4 (Source: P.A. 100-23, eff. 7-6-17; 100-340, eff. 8-25-17;  
5 100-587, eff. 6-4-18; 100-624, eff. 7-20-18; 100-863, eff.  
6 8-14-18; revised 10-4-18.)

7 (40 ILCS 5/16-190.5)

8 Sec. 16-190.5. Accelerated pension benefit payment in lieu  
9 of any pension benefit.

10 (a) As used in this Section:

11 "Eligible person" means a person who:

12 (1) has terminated service;

13 (2) has accrued sufficient service credit to be  
14 eligible to receive a retirement annuity under this  
15 Article;

16 (3) has not received any retirement annuity under this  
17 Article; and

18 (4) has not made the election under Section 16-190.6.

19 "Pension benefit" means the benefits under this Article, or  
20 Article 1 as it relates to those benefits, including any  
21 anticipated annual increases, that an eligible person is  
22 entitled to upon attainment of the applicable retirement age.  
23 "Pension benefit" also includes applicable survivor's or  
24 disability benefits.

25 (b) As soon as practical after June 4, 2018 the effective

1 date of Public Act 100-587) ~~this amendatory Act of the 100th~~  
2 ~~General Assembly~~, the System shall calculate, using actuarial  
3 tables and other assumptions adopted by the Board, the present  
4 value of pension benefits for each eligible person who requests  
5 that information and shall offer each eligible person the  
6 opportunity to irrevocably elect to receive an amount  
7 determined by the System to be equal to 60% of the present  
8 value of his or her pension benefits in lieu of receiving any  
9 pension benefit. The offer shall specify the dollar amount that  
10 the eligible person will receive if he or she so elects and  
11 shall expire when a subsequent offer is made to an eligible  
12 person. The System shall make a good faith effort to contact  
13 every eligible person to notify him or her of the election.

14 Until June 30, 2024 ~~2021~~, an eligible person may  
15 irrevocably elect to receive an accelerated pension benefit  
16 payment in the amount that the System offers under this  
17 subsection in lieu of receiving any pension benefit. A person  
18 who elects to receive an accelerated pension benefit payment  
19 under this Section may not elect to proceed under the  
20 Retirement Systems Reciprocal Act with respect to service under  
21 this Article.

22 (c) A person's creditable service under this Article shall  
23 be terminated upon the person's receipt of an accelerated  
24 pension benefit payment under this Section, and no other  
25 benefit shall be paid under this Article based on the  
26 terminated creditable service, including any retirement,



1 survivor, or other benefit; except that to the extent that  
2 participation, benefits, or premiums under the State Employees  
3 Group Insurance Act of 1971 are based on the amount of service  
4 credit, the terminated service credit shall be used for that  
5 purpose.

6 (d) If a person who has received an accelerated pension  
7 benefit payment under this Section returns to active service  
8 under this Article, then:

9 (1) Any benefits under the System earned as a result of  
10 that return to active service shall be based solely on the  
11 person's creditable service arising from the return to  
12 active service.

13 (2) The accelerated pension benefit payment may not be  
14 repaid to the System, and the terminated creditable service  
15 may not under any circumstances be reinstated.

16 (e) As a condition of receiving an accelerated pension  
17 benefit payment, the accelerated pension benefit payment must  
18 be transferred into a tax qualified retirement plan or account.  
19 The accelerated pension benefit payment under this Section may  
20 be subject to withholding or payment of applicable taxes, but  
21 to the extent permitted by federal law, a person who receives  
22 an accelerated pension benefit payment under this Section must  
23 direct the System to pay all of that payment as a rollover into  
24 another retirement plan or account qualified under the Internal  
25 Revenue Code of 1986, as amended.

26 (f) Upon receipt of a member's irrevocable election to

1 receive an accelerated pension benefit payment under this  
2 Section, the System shall submit a voucher to the Comptroller  
3 for payment of the member's accelerated pension benefit  
4 payment. The Comptroller shall transfer the amount of the  
5 voucher from the State Pension Obligation Acceleration Bond  
6 Fund to the System, and the System shall transfer the amount  
7 into the member's eligible retirement plan or qualified  
8 account.

9 (g) The Board shall adopt any rules, including emergency  
10 rules, necessary to implement this Section.

11 (h) No provision of this amendatory Act of the 100th  
12 General Assembly shall be interpreted in a way that would cause  
13 the applicable System to cease to be a qualified plan under the  
14 Internal Revenue Code of 1986.

15 (Source: P.A. 100-587, eff. 6-4-18.)

16 (40 ILCS 5/16-190.6)

17 Sec. 16-190.6. Accelerated pension benefit payment for a  
18 reduction in annual retirement annuity and survivor's annuity  
19 increases.

20 (a) As used in this Section:

21 "Accelerated pension benefit payment" means a lump sum  
22 payment equal to 70% of the difference of the present value of  
23 the automatic annual increases to a Tier 1 member's retirement  
24 annuity and survivor's annuity using the formula applicable to  
25 the Tier 1 member and the present value of the automatic annual

1 increases to the Tier 1 member's retirement annuity using the  
2 formula provided under subsection (b-5) and the survivor's  
3 annuity using the formula provided under subsection (b-6).

4 "Eligible person" means a person who:

5 (1) is a Tier 1 member;

6 (2) has submitted an application for a retirement  
7 annuity under this Article;

8 (3) meets the age and service requirements for  
9 receiving a retirement annuity under this Article;

10 (4) has not received any retirement annuity under this  
11 Article; and

12 (5) has not made the election under Section 16-190.5.

13 (b) As soon as practical after June 4, 2018 the effective  
14 date of Public Act 100-587 ~~this amendatory Act of the 100th~~  
15 ~~General Assembly~~ and until June 30, 2024 ~~2021~~, the System shall  
16 implement an accelerated pension benefit payment option for  
17 eligible persons. Upon the request of an eligible person, the  
18 System shall calculate, using actuarial tables and other  
19 assumptions adopted by the Board, an accelerated pension  
20 benefit payment amount and shall offer that eligible person the  
21 opportunity to irrevocably elect to have his or her automatic  
22 annual increases in retirement annuity calculated in  
23 accordance with the formula provided under subsection (b-5) and  
24 any increases in survivor's annuity payable to his or her  
25 survivor's annuity beneficiary calculated in accordance with  
26 the formula provided under subsection (b-6) in exchange for the

1 accelerated pension benefit payment. The election under this  
2 subsection must be made before the eligible person receives the  
3 first payment of a retirement annuity otherwise payable under  
4 this Article.

5 (b-5) Notwithstanding any other provision of law, the  
6 retirement annuity of a person who made the election under  
7 subsection (b) shall be subject to annual increases on the  
8 January 1 occurring either on or after the attainment of age 67  
9 or the first anniversary of the annuity start date, whichever  
10 is later. Each annual increase shall be calculated at 1.5% of  
11 the originally granted retirement annuity.

12 (b-6) Notwithstanding any other provision of law, a  
13 survivor's annuity payable to a survivor's annuity beneficiary  
14 of a person who made the election under subsection (b) shall be  
15 subject to annual increases on the January 1 occurring on or  
16 after the first anniversary of the commencement of the annuity.  
17 Each annual increase shall be calculated at 1.5% of the  
18 originally granted survivor's annuity.

19 (c) If a person who has received an accelerated pension  
20 benefit payment returns to active service under this Article,  
21 then:

22 (1) the calculation of any future automatic annual  
23 increase in retirement annuity shall be calculated in  
24 accordance with the formula provided in subsection (b-5);  
25 and

26 (2) the accelerated pension benefit payment may not be

1           repaid to the System.

2           (d) As a condition of receiving an accelerated pension  
3 benefit payment, the accelerated pension benefit payment must  
4 be transferred into a tax qualified retirement plan or account.  
5 The accelerated pension benefit payment under this Section may  
6 be subject to withholding or payment of applicable taxes, but  
7 to the extent permitted by federal law, a person who receives  
8 an accelerated pension benefit payment under this Section must  
9 direct the System to pay all of that payment as a rollover into  
10 another retirement plan or account qualified under the Internal  
11 Revenue Code of 1986, as amended.

12           (d-5) Upon receipt of a member's irrevocable election to  
13 receive an accelerated pension benefit payment under this  
14 Section, the System shall submit a voucher to the Comptroller  
15 for payment of the member's accelerated pension benefit  
16 payment. The Comptroller shall transfer the amount of the  
17 voucher from the State Pension Obligation Acceleration Bond  
18 Fund to the System, and the System shall transfer the amount  
19 into the member's eligible retirement plan or qualified  
20 account.

21           (e) The Board shall adopt any rules, including emergency  
22 rules, necessary to implement this Section.

23           (f) No provision of this Section shall be interpreted in a  
24 way that would cause the applicable System to cease to be a  
25 qualified plan under the Internal Revenue Code of 1986.

26           (Source: P.A. 100-587, eff. 6-4-18.)

1 (40 ILCS 5/16-203)

2 Sec. 16-203. Application and expiration of new benefit  
3 increases.

4 (a) As used in this Section, "new benefit increase" means  
5 an increase in the amount of any benefit provided under this  
6 Article, or an expansion of the conditions of eligibility for  
7 any benefit under this Article, that results from an amendment  
8 to this Code that takes effect after June 1, 2005 (the  
9 effective date of Public Act 94-4). "New benefit increase",  
10 however, does not include any benefit increase resulting from  
11 the changes made to Article 1 or this Article by Public Act  
12 95-910, Public Act 100-23, Public Act 100-587, Public Act  
13 100-743, Public Act 100-769, or this amendatory Act of the  
14 101st General Assembly ~~or by this amendatory Act of the 100th~~  
15 ~~General Assembly.~~

16 (b) Notwithstanding any other provision of this Code or any  
17 subsequent amendment to this Code, every new benefit increase  
18 is subject to this Section and shall be deemed to be granted  
19 only in conformance with and contingent upon compliance with  
20 the provisions of this Section.

21 (c) The Public Act enacting a new benefit increase must  
22 identify and provide for payment to the System of additional  
23 funding at least sufficient to fund the resulting annual  
24 increase in cost to the System as it accrues.

25 Every new benefit increase is contingent upon the General

1 Assembly providing the additional funding required under this  
2 subsection. The Commission on Government Forecasting and  
3 Accountability shall analyze whether adequate additional  
4 funding has been provided for the new benefit increase and  
5 shall report its analysis to the Public Pension Division of the  
6 Department of Insurance. A new benefit increase created by a  
7 Public Act that does not include the additional funding  
8 required under this subsection is null and void. If the Public  
9 Pension Division determines that the additional funding  
10 provided for a new benefit increase under this subsection is or  
11 has become inadequate, it may so certify to the Governor and  
12 the State Comptroller and, in the absence of corrective action  
13 by the General Assembly, the new benefit increase shall expire  
14 at the end of the fiscal year in which the certification is  
15 made.

16 (d) Every new benefit increase shall expire 5 years after  
17 its effective date or on such earlier date as may be specified  
18 in the language enacting the new benefit increase or provided  
19 under subsection (c). This does not prevent the General  
20 Assembly from extending or re-creating a new benefit increase  
21 by law.

22 (e) Except as otherwise provided in the language creating  
23 the new benefit increase, a new benefit increase that expires  
24 under this Section continues to apply to persons who applied  
25 and qualified for the affected benefit while the new benefit  
26 increase was in effect and to the affected beneficiaries and

1 alternate payees of such persons, but does not apply to any  
2 other person, including without limitation a person who  
3 continues in service after the expiration date and did not  
4 apply and qualify for the affected benefit while the new  
5 benefit increase was in effect.

6 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
7 100-743, eff. 8-10-18; 100-769, eff. 8-10-18; revised  
8 10-15-18.)

9 Section 10-15. The State Pension Funds Continuing  
10 Appropriation Act is amended by changing Section 1.2 as  
11 follows:

12 (40 ILCS 15/1.2)

13 Sec. 1.2. Appropriations for the State Employees'  
14 Retirement System.

15 (a) From each fund from which an amount is appropriated for  
16 personal services to a department or other employer under  
17 Article 14 of the Illinois Pension Code, there is hereby  
18 appropriated to that department or other employer, on a  
19 continuing annual basis for each State fiscal year, an  
20 additional amount equal to the amount, if any, by which (1) an  
21 amount equal to the percentage of the personal services line  
22 item for that department or employer from that fund for that  
23 fiscal year that the Board of Trustees of the State Employees'  
24 Retirement System of Illinois has certified under Section



1 14-135.08 of the Illinois Pension Code to be necessary to meet  
2 the State's obligation under Section 14-131 of the Illinois  
3 Pension Code for that fiscal year, exceeds (2) the amounts  
4 otherwise appropriated to that department or employer from that  
5 fund for State contributions to the State Employees' Retirement  
6 System for that fiscal year. ~~From the effective date of this  
7 amendatory Act of the 93rd General Assembly through the final  
8 payment from a department or employer's personal services line  
9 item for fiscal year 2004, payments to the State Employees'  
10 Retirement System that otherwise would have been made under  
11 this subsection (a) shall be governed by the provisions in  
12 subsection (a-1).~~

13 (a-1) (Blank). ~~If a Fiscal Year 2004 Shortfall is certified  
14 under subsection (f) of Section 14-131 of the Illinois Pension  
15 Code, there is hereby appropriated to the State Employees'  
16 Retirement System of Illinois on a continuing basis from the  
17 General Revenue Fund an additional aggregate amount equal to  
18 the Fiscal Year 2004 Shortfall.~~

19 (a-2) (Blank). ~~If a Fiscal Year 2010 Shortfall is certified  
20 under subsection (i) of Section 14-131 of the Illinois Pension  
21 Code, there is hereby appropriated to the State Employees'  
22 Retirement System of Illinois on a continuing basis from the  
23 General Revenue Fund an additional aggregate amount equal to  
24 the Fiscal Year 2010 Shortfall.~~

25 (a-3) (Blank). ~~If a Fiscal Year 2016 Shortfall is certified  
26 under subsection (k) of Section 14-131 of the Illinois Pension~~

1 ~~Code, there is hereby appropriated to the State Employees'~~  
2 ~~Retirement System of Illinois on a continuing basis from the~~  
3 ~~General Revenue Fund an additional aggregate amount equal to~~  
4 ~~the Fiscal Year 2016 Shortfall.~~

5 (a-4) If a Prior Fiscal Year Shortfall is certified under  
6 subsection (k) of Section 14-131 of the Illinois Pension Code,  
7 there is hereby appropriated to the State Employees' Retirement  
8 System of Illinois on a continuing basis from the General  
9 Revenue Fund an additional aggregate amount equal to the Prior  
10 Fiscal Year ~~2018~~ Shortfall.

11 (b) The continuing appropriations provided for by this  
12 Section shall first be available in State fiscal year 1996.

13 (c) Beginning in Fiscal Year 2005, any continuing  
14 appropriation under this Section arising out of an  
15 appropriation for personal services from the Road Fund to the  
16 Department of State Police or the Secretary of State shall be  
17 payable from the General Revenue Fund rather than the Road  
18 Fund.

19 (d) (Blank). ~~For State fiscal year 2010 only, a continuing~~  
20 ~~appropriation is provided to the State Employees' Retirement~~  
21 ~~System equal to the amount certified by the System on or before~~  
22 ~~December 31, 2008, less the gross proceeds of the bonds sold in~~  
23 ~~fiscal year 2010 under the authorization contained in~~  
24 ~~subsection (a) of Section 7.2 of the General Obligation Bond~~  
25 ~~Act.~~

26 (e) (Blank). ~~For State fiscal year 2011 only, the~~

1 ~~continuing appropriation under this Section provided to the~~  
2 ~~State Employees' Retirement System is limited to an amount~~  
3 ~~equal to the amount certified by the System on or before~~  
4 ~~December 31, 2009, less any amounts received pursuant to~~  
5 ~~subsection (a 3) of Section 14.1 of the State Finance Act.~~

6 (f) (Blank). ~~For State fiscal year 2011 only, a continuing~~  
7 ~~appropriation is provided to the State Employees' Retirement~~  
8 ~~System equal to the amount certified by the System on or before~~  
9 ~~April 1, 2011, less the gross proceeds of the bonds sold in~~  
10 ~~fiscal year 2011 under the authorization contained in~~  
11 ~~subsection (a) of Section 7.2 of the General Obligation Bond~~  
12 ~~Act.~~

13 (Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17;  
14 100-587, eff. 6-4-18.)

15 Section 10-20. The Drug Asset Forfeiture Procedure Act is  
16 amended by changing Section 13.2 as follows:

17 (725 ILCS 150/13.2) (was 725 ILCS 150/17)

18 Sec. 13.2. Distribution of proceeds; selling or retaining  
19 seized property prohibited.

20 (a) Except as otherwise provided in this Section, the court  
21 shall order that property forfeited under this Act be delivered  
22 to the Department of State Police within 60 days.

23 (b) All moneys and the sale proceeds of all other property  
24 forfeited and seized under this Act shall be distributed as

1 follows:

2 (1)(i) 65% shall be distributed to the metropolitan  
3 enforcement group, local, municipal, county, or State law  
4 enforcement agency or agencies that conducted or  
5 participated in the investigation resulting in the  
6 forfeiture. The distribution shall bear a reasonable  
7 relationship to the degree of direct participation of the  
8 law enforcement agency in the effort resulting in the  
9 forfeiture, taking into account the total value of the  
10 property forfeited and the total law enforcement effort  
11 with respect to the violation of the law upon which the  
12 forfeiture is based. Amounts distributed to the agency or  
13 agencies shall be used for the enforcement of laws  
14 governing cannabis and controlled substances; for public  
15 education in the community or schools in the prevention or  
16 detection of the abuse of drugs or alcohol; or for security  
17 cameras used for the prevention or detection of violence,  
18 except that amounts distributed to the Secretary of State  
19 shall be deposited into the Secretary of State Evidence  
20 Fund to be used as provided in Section 2-115 of the  
21 Illinois Vehicle Code.

22 (ii) Any local, municipal, or county law enforcement  
23 agency entitled to receive a monetary distribution of  
24 forfeiture proceeds may share those forfeiture proceeds  
25 pursuant to the terms of an intergovernmental agreement  
26 with a municipality that has a population in excess of

1           20,000 if:

2                   (A) the receiving agency has entered into an  
3                   intergovernmental agreement with the municipality to  
4                   provide police services;

5                   (B) the intergovernmental agreement for police  
6                   services provides for consideration in an amount of not  
7                   less than \$1,000,000 per year;

8                   (C) the seizure took place within the geographical  
9                   limits of the municipality; and

10                   (D) the funds are used only for the enforcement of  
11                   laws governing cannabis and controlled substances; for  
12                   public education in the community or schools in the  
13                   prevention or detection of the abuse of drugs or  
14                   alcohol; or for security cameras used for the  
15                   prevention or detection of violence or the  
16                   establishment of a municipal police force, including  
17                   the training of officers, construction of a police  
18                   station, or the purchase of law enforcement equipment  
19                   or vehicles.

20                   (2) (i) 12.5% shall be distributed to the Office of the  
21                   State's Attorney of the county in which the prosecution  
22                   resulting in the forfeiture was instituted, deposited in a  
23                   special fund in the county treasury and appropriated to the  
24                   State's Attorney for use in the enforcement of laws  
25                   governing cannabis and controlled substances; for public  
26                   education in the community or schools in the prevention or

1 detection of the abuse of drugs or alcohol; or, at the  
2 discretion of the State's Attorney, in addition to other  
3 authorized purposes, to make grants to local substance  
4 abuse treatment facilities and half-way houses. In  
5 counties over 3,000,000 population, 25% shall be  
6 distributed to the Office of the State's Attorney for use  
7 in the enforcement of laws governing cannabis and  
8 controlled substances; for public education in the  
9 community or schools in the prevention or detection of the  
10 abuse of drugs or alcohol; or at the discretion of the  
11 State's Attorney, in addition to other authorized  
12 purposes, to make grants to local substance abuse treatment  
13 facilities and half-way houses. If the prosecution is  
14 undertaken solely by the Attorney General, the portion  
15 provided shall be distributed to the Attorney General for  
16 use in the enforcement of laws governing cannabis and  
17 controlled substances or for public education in the  
18 community or schools in the prevention or detection of the  
19 abuse of drugs or alcohol.

20 (ii) 12.5% shall be distributed to the Office of the  
21 State's Attorneys Appellate Prosecutor and deposited in  
22 the Narcotics Profit Forfeiture Fund of that office to be  
23 used for additional expenses incurred in the  
24 investigation, prosecution and appeal of cases arising  
25 under laws governing cannabis and controlled substances,  
26 together with administrative expenses, and for legal

1        education or for public education in the community or  
2        schools in the prevention or detection of the abuse of  
3        drugs or alcohol. The Office of the State's Attorneys  
4        Appellate Prosecutor shall not receive distribution from  
5        cases brought in counties with over 3,000,000 population.

6            (3) 10% shall be retained by the Department of State  
7        Police for expenses related to the administration and sale  
8        of seized and forfeited property.

9        (Source: P.A. 100-512, eff. 7-1-18; 100-699, eff. 8-3-18.)

10        Section 10-25. The State's Attorneys Appellate  
11        Prosecutor's Act is amended by changing Section 9.01 as  
12        follows:

13            (725 ILCS 210/9.01) (from Ch. 14, par. 209.01)

14        Sec. 9.01. For State fiscal years beginning on or after  
15        July 1, 2017, the ~~The~~ General Assembly shall appropriate money  
16        for the expenses of the Office, other than the expenses of the  
17        Office incident to the programs and publications authorized by  
18        Section 4.10 of this Act, from such Funds and in such amounts  
19        as it may determine. ~~one-third from the State's Attorneys~~  
20        ~~Appellate Prosecutor's County Fund and two-thirds from the~~  
21        ~~General Revenue Fund, except for employees in the collective~~  
22        ~~bargaining unit, for which all personal services expenses shall~~  
23        ~~be paid from the General Revenue Fund.~~

24        (Source: P.A. 86-332.)

1 Section 10-30. The Unified Code of Corrections is amended  
2 by adding Section 5-9-1.22 as follows:

3 (730 ILCS 5/5-9-1.22 new)

4 Sec. 5-9-1.22. Fee; Roadside Memorial Fund. A person who is  
5 convicted or receives a disposition of court supervision for a  
6 violation of Section 11-501 of the Illinois Vehicle Code shall,  
7 in addition to any other disposition, penalty, or fine imposed,  
8 pay a fee of \$50 which shall be collected by the clerk of the  
9 court and then remitted to the State Treasurer for deposit into  
10 the Roadside Memorial Fund, a special fund that is created in  
11 the State treasury. However, the court may waive the fee if  
12 full restitution is complied with. Subject to appropriation,  
13 all moneys in the Roadside Memorial Fund shall be used by the  
14 Department of Transportation to pay fees imposed under  
15 subsection (f) of Section 20 of the Roadside Memorial Act.

16 This Section is substantially the same as Section 5-9-1.8  
17 of the Unified Code of Corrections, which Section was repealed  
18 by Public Act 100-987, and shall be construed as a continuation  
19 of the fee established by that prior law, and not as a new or  
20 different fee.

21 Section 10-35. The Revised Uniform Unclaimed Property Act  
22 is amended by changing Section 15-801 as follows:



1 (765 ILCS 1026/15-801)

2 Sec. 15-801. Deposit of funds by administrator.

3 (a) Except as otherwise provided in this Section, the  
4 administrator shall deposit in the Unclaimed Property Trust  
5 Fund all funds received under this Act, including proceeds from  
6 the sale of property under Article 7. The administrator may  
7 deposit any amount in the Unclaimed Property Trust Fund into  
8 the State Pensions Fund during the fiscal year at his or her  
9 discretion; however, he or she shall, on April 15 and October  
10 15 of each year, deposit any amount in the Unclaimed Property  
11 Trust Fund exceeding \$2,500,000 into the State Pensions Fund.  
12 If on either April 15 or October 15, the administrator  
13 determines that a balance of \$2,500,000 is insufficient for the  
14 prompt payment of unclaimed property claims authorized under  
15 this Act, the administrator may retain more than \$2,500,000 in  
16 the Unclaimed Property Trust Fund in order to ensure the prompt  
17 payment of claims. Beginning in State fiscal year 2021 ~~2020~~,  
18 all amounts that are deposited into the State Pensions Fund  
19 from the Unclaimed Property Trust Fund shall be apportioned to  
20 the designated retirement systems as provided in subsection  
21 (c-6) of Section 8.12 of the State Finance Act to reduce their  
22 actuarial reserve deficiencies.

23 (b) The administrator shall make prompt payment of claims  
24 he or she duly allows as provided for in this Act from the  
25 Unclaimed Property Trust Fund. This shall constitute an  
26 irrevocable and continuing appropriation of all amounts in the

1 Unclaimed Property Trust Fund necessary to make prompt payment  
2 of claims duly allowed by the administrator pursuant to this  
3 Act.

4 (Source: P.A. 100-22, eff. 1-1-18; 100-587, eff. 6-4-18.)

5 ARTICLE 15. AVIATION

6 Section 15-5. The State Finance Act is amended by changing  
7 Section 6z-34 and by adding Sections 5.891, 5.893, 5.894,  
8 5.895, 6z-20.1, 6z-20.2, 6z-20.3, and 50 as follows:

9 (30 ILCS 105/5.891 new)

10 Sec. 5.891. The State Aviation Program Fund.

11 (30 ILCS 105/5.893 new)

12 Sec. 5.893. The Local Government Aviation Trust Fund.

13 (30 ILCS 105/5.894 new)

14 Sec. 5.894. The Aviation Fuel Sales Tax Refund Fund.

15 (30 ILCS 105/5.895 new)

16 Sec. 5.895. The Sound-Reducing Windows and Doors  
17 Replacement Fund.

18 (30 ILCS 105/6z-20.1 new)

19 Sec. 6z-20.1. The State Aviation Program Fund and the

1 Sound-Reducing Windows and Doors Replacement Fund.

2 (a) The State Aviation Program Fund is created in the State  
3 Treasury. Moneys in the Fund shall be used by the Department of  
4 Transportation for the purposes of administering a State  
5 Aviation Program. Subject to appropriation, the moneys shall be  
6 used for the purpose of distributing grants to units of local  
7 government to be used for airport-related purposes. Grants to  
8 units of local government from the Fund shall be distributed  
9 proportionately based on equal part enplanements, total cargo,  
10 and airport operations. With regard to enplanements that occur  
11 within a municipality with a population of over 500,000, grants  
12 shall be distributed only to the municipality.

13 (b) For grants to a unit of government other than a  
14 municipality with a population of more than 500,000,  
15 "airport-related purposes" means the capital or operating  
16 costs of: (1) an airport; (2) a local airport system; or (3)  
17 any other local facility that is owned or operated by the  
18 person or entity that owns or operates the airport that is  
19 directly and substantially related to the air transportation of  
20 passengers or property as provided in 49 U.S.C. 47133,  
21 including (i) the replacement of sound-reducing windows and  
22 doors installed under the Residential Sound Insulation Program  
23 and (ii) in-home air quality monitoring testing in residences  
24 in which windows or doors were installed under the Residential  
25 Sound Insulation Program.

26 (c) For grants to a municipality with a population of more

1 than 500,000, "airport-related purposes" means the capital  
2 costs of: (1) an airport; (2) a local airport system; or (3)  
3 any other local facility that (i) is owned or operated by a  
4 person or entity that owns or operates an airport and (ii) is  
5 directly and substantially related to the air transportation of  
6 passengers or property, as provided in 40 U.S.C. 47133. For  
7 grants to a municipality with a population of more than  
8 500,000, "airport-related purposes" also means costs  
9 associated with the replacement of sound-reducing windows and  
10 doors installed under the Residential Sound Insulation  
11 Program.

12 (d) In each State fiscal year, the first \$7,500,000  
13 attributable to a municipality with a population of more than  
14 500,000, as provided in subsection (a) of this Section, shall  
15 be transferred to the Sound-Reducing Windows and Doors  
16 Replacement Fund, a special fund created in the State Treasury.  
17 Subject to appropriation, the moneys in the Fund shall be used  
18 for costs associated with the replacement of sound-reducing  
19 windows and doors installed under the Residential Sound  
20 Insulation Program. Any amounts attributable to a municipality  
21 with a population of more than 500,000 in excess of \$7,500,000  
22 in each State fiscal year shall be distributed among the  
23 airports in that municipality based on the same formula as  
24 prescribed in subsection (a) to be used for airport-related  
25 purposes.

1 (30 ILCS 105/6z-20.2 new)

2 Sec. 6z-20.2. The Local Government Aviation Trust Fund.

3 (a) The Local Government Aviation Trust Fund is created as  
4 a trust fund in the State Treasury. Moneys in the Trust Fund  
5 shall be used by units of local government for airport-related  
6 purposes.

7 (b) As used in this Section, "airport-related purposes"  
8 means the capital or operating costs of: (1) an airport; (2) a  
9 local airport system; or (3) any other local facility that is  
10 owned or operated by the person or entity that owns or operates  
11 the airport that is directly and substantially related to the  
12 air transportation of passengers or property as provided in 49  
13 U.S.C. 47133, including (i) the replacement of sound-reducing  
14 windows and doors installed under the Residential Sound  
15 Insulation Program and (ii) in-home air quality testing in  
16 residences in which windows or doors were installed under the  
17 Residential Sound Insulation Program.

18 (c) Moneys in the Trust Fund are not subject to  
19 appropriation and shall be used solely as provided in this  
20 Section. All deposits into the Trust Fund shall be held in the  
21 Trust Fund by the State Treasurer, ex officio, as trustee  
22 separate and apart from all public moneys or funds of this  
23 State.

24 (d) On or before the 25th day of each calendar month, the  
25 Department shall prepare and certify to the Comptroller the  
26 disbursement of stated sums of money to named units of local

1 government, the units of local government to be those from  
2 which retailers or servicemen have paid tax or penalties to the  
3 Department during the second preceding calendar month on sales  
4 of aviation fuel. The amount to be paid to each unit of local  
5 government shall be the amount (not including credit memoranda)  
6 collected during the second preceding calendar month by the  
7 Department and paid into the Local Government Aviation Trust  
8 Fund, plus an amount the Department determines is necessary to  
9 offset any amounts which were erroneously paid to a different  
10 taxing body, and not including an amount equal to the amount of  
11 refunds made during the second preceding calendar month by the  
12 Department, and not including any amount which the Department  
13 determines is necessary to offset any amounts which are payable  
14 to a different taxing body but were erroneously paid to the  
15 unit of local government. Within 10 days after receipt by the  
16 Comptroller of the certification for disbursement to the units  
17 of local government, provided for in this Section to be given  
18 to the Comptroller by the Department, the Comptroller shall  
19 cause the orders to be drawn for the respective amounts in  
20 accordance with the directions contained in the certification.

21 When certifying the amount of the monthly disbursement to a  
22 unit of local government under this Section, the Department  
23 shall increase or decrease that amount by an amount necessary  
24 to offset any misallocation of previous disbursements. The  
25 offset amount shall be the amount erroneously disbursed within  
26 the 6 months preceding the time a misallocation is discovered.

1 (30 ILCS 105/6z-20.3 new)

2 Sec. 6z-20.3. The Aviation Fuel Sales Tax Refund Fund.

3 (a) The Aviation Fuel Sales Tax Refund Fund is hereby  
4 created as a special fund in the State Treasury. Moneys in the  
5 Aviation Fuel Sales Tax Refund Fund shall be used by the  
6 Department of Revenue to pay refunds of Use Tax, Service Use  
7 Tax, Service Occupation Tax, and Retailers' Occupation Tax paid  
8 on aviation fuel in the manner provided in Section 19 of the  
9 Use Tax Act, Section 17 of the Service Use Tax Act, Section 17  
10 of the Service Occupation Tax Act, and Section 6 of the  
11 Retailers' Occupation Tax Act.

12 (b) Moneys in the Aviation Fuel Sales Tax Refund Fund shall  
13 be expended exclusively for the purpose of paying refunds  
14 pursuant to this Section.

15 (c) The Director of Revenue shall order payment of refunds  
16 under this Section from the Aviation Fuel Sales Tax Refund Fund  
17 only to the extent that amounts collected pursuant to Section 3  
18 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
19 Act, Section 9 of the Service Occupation Tax Act, and Section 9  
20 of the Service Use Tax Act on aviation fuel have been deposited  
21 and retained in the Fund.

22 As soon as possible after the end of each fiscal year, the  
23 Director of Revenue shall order transferred and the State  
24 Treasurer and State Comptroller shall transfer from the  
25 Aviation Fuel Sales Tax Refund Fund to the State Aviation

1 Program Fund 20% of any surplus remaining as of the end of such  
2 fiscal year and shall transfer from the Aviation Fuel Sales Tax  
3 Refund Fund to the General Revenue Fund 80% of any surplus  
4 remaining as of the end of such fiscal year.

5 This Section shall constitute an irrevocable and  
6 continuing appropriation from the Aviation Fuel Sales Tax  
7 Refund Fund for the purpose of paying refunds in accordance  
8 with the provisions of this Section.

9 (30 ILCS 105/6z-34)

10 Sec. 6z-34. Secretary of State Special Services Fund. There  
11 is created in the State Treasury a special fund to be known as  
12 the Secretary of State Special Services Fund. Moneys deposited  
13 into the Fund may, subject to appropriation, be used by the  
14 Secretary of State for any or all of the following purposes:

15 (1) For general automation efforts within operations  
16 of the Office of Secretary of State.

17 (2) For technology applications in any form that will  
18 enhance the operational capabilities of the Office of  
19 Secretary of State.

20 (3) To provide funds for any type of library grants  
21 authorized and administered by the Secretary of State as  
22 State Librarian.

23 (4) For the purposes of the Secretary of State's  
24 operating program expenses related to the enforcement of  
25 administrative laws related to vehicles and



1           transportation.

2           These funds are in addition to any other funds otherwise  
3 authorized to the Office of Secretary of State for like or  
4 similar purposes.

5           On August 15, 1997, all fiscal year 1997 receipts that  
6 exceed the amount of \$15,000,000 shall be transferred from this  
7 Fund to the Technology Management Revolving Fund (formerly  
8 known as the Statistical Services Revolving Fund); on August  
9 15, 1998 and each year thereafter through 2000, all receipts  
10 from the fiscal year ending on the previous June 30th that  
11 exceed the amount of \$17,000,000 shall be transferred from this  
12 Fund to the Technology Management Revolving Fund (formerly  
13 known as the Statistical Services Revolving Fund); on August  
14 15, 2001 and each year thereafter through 2002, all receipts  
15 from the fiscal year ending on the previous June 30th that  
16 exceed the amount of \$19,000,000 shall be transferred from this  
17 Fund to the Technology Management Revolving Fund (formerly  
18 known as the Statistical Services Revolving Fund); and on  
19 August 15, 2003 and each year thereafter, all receipts from the  
20 fiscal year ending on the previous June 30th that exceed the  
21 amount of \$33,000,000 shall be transferred from this Fund to  
22 the Technology Management Revolving Fund (formerly known as the  
23 Statistical Services Revolving Fund).

24           (Source: P.A. 100-23, eff. 7-6-17.)

25           Section 15-10. The Use Tax Act is amended by changing

1 Sections 9 and 19 as follows:

2 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

3 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
4 and trailers that are required to be registered with an agency  
5 of this State, each retailer required or authorized to collect  
6 the tax imposed by this Act shall pay to the Department the  
7 amount of such tax (except as otherwise provided) at the time  
8 when he is required to file his return for the period during  
9 which such tax was collected, less a discount of 2.1% prior to  
10 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
11 per calendar year, whichever is greater, which is allowed to  
12 reimburse the retailer for expenses incurred in collecting the  
13 tax, keeping records, preparing and filing returns, remitting  
14 the tax and supplying data to the Department on request. The  
15 discount under this Section is not allowed for taxes paid on  
16 aviation fuel that are deposited into the State Aviation  
17 Program Fund under this Act. In the case of retailers who  
18 report and pay the tax on a transaction by transaction basis,  
19 as provided in this Section, such discount shall be taken with  
20 each such tax remittance instead of when such retailer files  
21 his periodic return. The discount allowed under this Section is  
22 allowed only for returns that are filed in the manner required  
23 by this Act. The Department may disallow the discount for  
24 retailers whose certificate of registration is revoked at the  
25 time the return is filed, but only if the Department's decision

1 to revoke the certificate of registration has become final. A  
2 retailer need not remit that part of any tax collected by him  
3 to the extent that he is required to remit and does remit the  
4 tax imposed by the Retailers' Occupation Tax Act, with respect  
5 to the sale of the same property.

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

16 Except as provided in this Section, on or before the  
17 twentieth day of each calendar month, such retailer shall file  
18 a return for the preceding calendar month. Such return shall be  
19 filed on forms prescribed by the Department and shall furnish  
20 such information as the Department may reasonably require. On  
21 and after January 1, 2018, except for returns for motor  
22 vehicles, watercraft, aircraft, and trailers that are required  
23 to be registered with an agency of this State, with respect to  
24 retailers whose annual gross receipts average \$20,000 or more,  
25 all returns required to be filed pursuant to this Act shall be  
26 filed electronically. Retailers who demonstrate that they do

1 not have access to the Internet or demonstrate hardship in  
2 filing electronically may petition the Department to waive the  
3 electronic filing requirement.

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

11 1. The name of the seller;

12 2. The address of the principal place of business from  
13 which he engages in the business of selling tangible  
14 personal property at retail in this State;

15 3. The total amount of taxable receipts received by him  
16 during the preceding calendar month from sales of tangible  
17 personal property by him during such preceding calendar  
18 month, including receipts from charge and time sales, but  
19 less all deductions allowed by law;

20 4. The amount of credit provided in Section 2d of this  
21 Act;

22 5. The amount of tax due;

23 5-5. The signature of the taxpayer; and

24 6. Such other reasonable information as the Department  
25 may require.

26 Beginning on January 1, 2020, each retailer required or

1 authorized to collect the tax imposed by this Act on aviation  
2 fuel sold at retail in this State during the preceding calendar  
3 month shall, instead of reporting and paying tax on aviation  
4 fuel as otherwise required by this Section, file and pay tax to  
5 the Department on an aviation fuel tax return, on or before the  
6 twentieth day of each calendar month. The requirements related  
7 to the return shall be as otherwise provided in this Section.  
8 Notwithstanding any other provisions of this Act to the  
9 contrary, retailers collecting tax on aviation fuel shall file  
10 all aviation fuel tax returns and shall make all aviation fuel  
11 fee payments by electronic means in the manner and form  
12 required by the Department. For purposes of this paragraph,  
13 "aviation fuel" means a product that is intended for use or  
14 offered for sale as fuel for an aircraft.

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

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

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

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

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

26 All taxpayers required to make payment by electronic funds

1 transfer and any taxpayers authorized to voluntarily make  
2 payments by electronic funds transfer shall make those payments  
3 in the manner authorized by the Department.

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

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

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



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

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

23 If any such payment provided for in this Section exceeds  
24 the taxpayer's liabilities under this Act, the Retailers'  
25 Occupation Tax Act, the Service Occupation Tax Act and the  
26 Service Use Tax Act, as shown by an original monthly return,

1 the Department shall issue to the taxpayer a credit memorandum  
2 no later than 30 days after the date of payment, which  
3 memorandum may be submitted by the taxpayer to the Department  
4 in payment of tax liability subsequently to be remitted by the  
5 taxpayer to the Department or be assigned by the taxpayer to a  
6 similar taxpayer under this Act, the Retailers' Occupation Tax  
7 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
8 in accordance with reasonable rules and regulations to be  
9 prescribed by the Department, except that if such excess  
10 payment is shown on an original monthly return and is made  
11 after December 31, 1986, no credit memorandum shall be issued,  
12 unless requested by the taxpayer. If no such request is made,  
13 the taxpayer may credit such excess payment against tax  
14 liability subsequently to be remitted by the taxpayer to the  
15 Department under this Act, the Retailers' Occupation Tax Act,  
16 the Service Occupation Tax Act or the Service Use Tax Act, in  
17 accordance with reasonable rules and regulations prescribed by  
18 the Department. If the Department subsequently determines that  
19 all or any part of the credit taken was not actually due to the  
20 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall  
21 be reduced by 2.1% or 1.75% of the difference between the  
22 credit taken and that actually due, and the taxpayer shall be  
23 liable for penalties and interest on such difference.

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

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

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

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

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

25 In addition, with respect to motor vehicles, watercraft,  
26 aircraft, and trailers that are required to be registered with

1 an agency of this State, except as otherwise provided in this  
2 Section, every retailer selling this kind of tangible personal  
3 property shall file, with the Department, upon a form to be  
4 prescribed and supplied by the Department, a separate return  
5 for each such item of tangible personal property which the  
6 retailer sells, except that if, in the same transaction, (i) a  
7 retailer of aircraft, watercraft, motor vehicles or trailers  
8 transfers more than one aircraft, watercraft, motor vehicle or  
9 trailer to another aircraft, watercraft, motor vehicle or  
10 trailer retailer for the purpose of resale or (ii) a retailer  
11 of aircraft, watercraft, motor vehicles, or trailers transfers  
12 more than one aircraft, watercraft, motor vehicle, or trailer  
13 to a purchaser for use as a qualifying rolling stock as  
14 provided in Section 3-55 of this Act, then that seller may  
15 report the transfer of all the aircraft, watercraft, motor  
16 vehicles or trailers involved in that transaction to the  
17 Department on the same uniform invoice-transaction reporting  
18 return form. For purposes of this Section, "watercraft" means a  
19 Class 2, Class 3, or Class 4 watercraft as defined in Section  
20 3-2 of the Boat Registration and Safety Act, a personal  
21 watercraft, or any boat equipped with an inboard motor.

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, every person who is engaged in the  
25 business of leasing or renting such items and who, in  
26 connection with such business, sells any such item to a

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

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

1 due in that particular instance, if that is claimed to be the  
2 fact); the place and date of the sale; a sufficient  
3 identification of the property sold; such other information as  
4 is required in Section 5-402 of the Illinois Vehicle Code, and  
5 such other information as the Department may reasonably  
6 require.

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

23 Such transaction reporting return shall be filed not later  
24 than 20 days after the date of delivery of the item that is  
25 being sold, but may be filed by the retailer at any time sooner  
26 than that if he chooses to do so. The transaction reporting

1 return and tax remittance or proof of exemption from the tax  
2 that is imposed by this Act may be transmitted to the  
3 Department by way of the State agency with which, or State  
4 officer with whom, the tangible personal property must be  
5 titled or registered (if titling or registration is required)  
6 if the Department and such agency or State officer determine  
7 that this procedure will expedite the processing of  
8 applications for title or registration.

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

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



1 paid the proper tax (if tax is due) to the retailer. The  
2 Department shall adopt appropriate rules to carry out the  
3 mandate of this paragraph.

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

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

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

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

26 Where the retailer has more than one business registered

1 with the Department under separate registration under this Act,  
2 such retailer may not file each return that is due as a single  
3 return covering all such registered businesses, but shall file  
4 separate returns for each such registered business.

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

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

17 Beginning January 1, 1990, each month the Department shall  
18 pay into the State and Local Sales Tax Reform Fund, a special  
19 fund in the State Treasury, 20% of the net revenue realized for  
20 the preceding month from the 6.25% general rate on the selling  
21 price of tangible personal property, other than (i) tangible  
22 personal property which is purchased outside Illinois at retail  
23 from a retailer and which is titled or registered by an agency  
24 of this State's government and (ii) aviation fuel sold on or  
25 after December 1, 2019. This exception for aviation fuel only  
26 applies 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 For aviation fuel sold on or after December 1, 2019, each  
3 month the Department shall pay into the State Aviation Program  
4 Fund 20% of the net revenue realized for the preceding month  
5 from the 6.25% general rate on the selling price of aviation  
6 fuel, less an amount estimated by the Department to be required  
7 for refunds of the 20% portion of the tax on aviation fuel  
8 under this Act, which amount shall be deposited into the  
9 Aviation Fuel Sales Tax Refund Fund. The Department shall only  
10 pay moneys into the State Aviation Program Fund and the  
11 Aviation Fuels Sales Tax Refund Fund under this Act for so long  
12 as the revenue use requirements of 49 U.S.C. 47107(b) and 49  
13 U.S.C. 47133 are binding on the State.

14 Beginning August 1, 2000, each month the Department shall  
15 pay into the State and Local Sales Tax Reform Fund 100% 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 State and Local Sales Tax Reform Fund 100% 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 which is  
26 purchased outside Illinois at retail from a retailer and which

1 is titled or registered by an agency of this State's  
2 government.

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

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

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

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

8 Beginning July 1, 2015, of the remainder of the moneys  
9 received by the Department under this Act, the Service Use Tax  
10 Act, the Service Occupation Tax Act, and the Retailers'  
11 Occupation Tax Act, each month the Department shall deposit  
12 \$500,000 into the State Crime Laboratory Fund.

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund



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

12	Fiscal Year	Total Deposit
13	1993	\$0
14	1994	53,000,000
15	1995	58,000,000
16	1996	61,000,000
17	1997	64,000,000
18	1998	68,000,000
19	1999	71,000,000
20	2000	75,000,000
21	2001	80,000,000
22	2002	93,000,000
23	2003	99,000,000
24	2004	103,000,000
25	2005	108,000,000
26	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	246,000,000
16	2022	260,000,000
17	2023	275,000,000
18	2024	275,000,000
19	2025	275,000,000
20	2026	279,000,000
21	2027	292,000,000
22	2028	307,000,000
23	2029	322,000,000
24	2030	338,000,000
25	2031	350,000,000
26	2032	350,000,000

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

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

22                   Subject to payment of amounts into the Capital Projects  
23                   Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,  
24                   and the McCormick Place Expansion Project Fund pursuant to the  
25                   preceding paragraphs or in any amendments thereto hereafter  
26                   enacted, the Department shall each month deposit into the

1 Aviation Fuel Sales Tax Refund Fund an amount estimated by the  
2 Department to be required for refunds of the 80% portion of the  
3 tax on aviation fuel under this Act.

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

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

25 Subject to payment of amounts into the Build Illinois Fund,  
26 the McCormick Place Expansion Project Fund, the Illinois Tax

1 Increment Fund, and the Energy Infrastructure Fund pursuant to  
2 the preceding paragraphs or in any amendments to this Section  
3 hereafter enacted, beginning on the first day of the first  
4 calendar month to occur on or after August 26, 2014 (the  
5 effective date of Public Act 98-1098), each month, from the  
6 collections made under Section 9 of the Use Tax Act, Section 9  
7 of the Service Use Tax Act, Section 9 of the Service Occupation  
8 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,  
9 the Department shall pay into the Tax Compliance and  
10 Administration Fund, to be used, subject to appropriation, to  
11 fund additional auditors and compliance personnel at the  
12 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
13 the cash receipts collected during the preceding fiscal year by  
14 the Audit Bureau of the Department under the Use Tax Act, the  
15 Service Use Tax Act, the Service Occupation Tax Act, the  
16 Retailers' Occupation Tax Act, and associated local occupation  
17 and use taxes administered by the Department (except the amount  
18 collected on aviation fuel sold on or after December 1, 2019).

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

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

7           As soon as possible after the first day of each month, upon  
8 certification of the Department of Revenue, the Comptroller  
9 shall order transferred and the Treasurer shall transfer from  
10 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
11 equal to 1.7% of 80% of the net revenue realized under this Act  
12 for the second preceding month. Beginning April 1, 2000, this  
13 transfer is no longer required and shall not be made.

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

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

25           (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;  
26 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.

1 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

2 (35 ILCS 105/19) (from Ch. 120, par. 439.19)

3 Sec. 19. If it shall appear that an amount of tax or  
4 penalty or interest has been paid in error hereunder to the  
5 Department by a purchaser, as distinguished from the retailer,  
6 whether such amount be paid through a mistake of fact or an  
7 error of law, such purchaser may file a claim for credit or  
8 refund with the Department in accordance with Sections 6, 6a,  
9 6b, 6c, and 6d of the Retailers' Occupation Tax Act. If it  
10 shall appear that an amount of tax or penalty or interest has  
11 been paid in error to the Department hereunder by a retailer  
12 who is required or authorized to collect and remit the use tax,  
13 whether such amount be paid through a mistake of fact or an  
14 error of law, such retailer may file a claim for credit or  
15 refund with the Department in accordance with Sections 6, 6a,  
16 6b, 6c, and 6d of the Retailers' Occupation Tax Act, provided  
17 that no credit or refund shall be allowed for any amount paid  
18 by any such retailer unless it shall appear that he bore the  
19 burden of such amount and did not shift the burden thereof to  
20 anyone else (as in the case of a duplicated tax payment which  
21 the retailer made to the Department and did not collect from  
22 anyone else), or unless it shall appear that he or she or his  
23 or her legal representative has unconditionally repaid such  
24 amount to his vendee (1) who bore the burden thereof and has  
25 not shifted such burden directly or indirectly in any manner

1 whatsoever; (2) who, if he has shifted such burden, has repaid  
2 unconditionally such amount to his or her own vendee, and (3)  
3 who is not entitled to receive any reimbursement therefor from  
4 any other source than from his vendor, nor to be relieved of  
5 such burden in any other manner whatsoever. If it shall appear  
6 that an amount of tax has been paid in error hereunder by the  
7 purchaser to a retailer, who retained such tax as reimbursement  
8 for his or her tax liability on the same sale under the  
9 Retailers' Occupation Tax Act, and who remitted the amount  
10 involved to the Department under the Retailers' Occupation Tax  
11 Act, whether such amount be paid through a mistake of fact or  
12 an error of law, the procedure for recovering such tax shall be  
13 that prescribed in Sections 6, 6a, 6b and 6c of the Retailers'  
14 Occupation Tax Act.

15 Any credit or refund that is allowed under this Section  
16 shall bear interest at the rate and in the manner specified in  
17 the Uniform Penalty and Interest Act.

18 Any claim filed hereunder shall be filed upon a form  
19 prescribed and furnished by the Department. The claim shall be  
20 signed by the claimant (or by the claimant's legal  
21 representative if the claimant shall have died or become a  
22 person under legal disability), or by a duly authorized agent  
23 of the claimant or his or her legal representative.

24 A claim for credit or refund shall be considered to have  
25 been filed with the Department on the date upon which it is  
26 received by the Department. Upon receipt of any claim for



1 credit or refund filed under this Act, any officer or employee  
2 of the Department, authorized in writing by the Director of  
3 Revenue to acknowledge receipt of such claims on behalf of the  
4 Department, shall execute on behalf of the Department, and  
5 shall deliver or mail to the claimant or his duly authorized  
6 agent, a written receipt, acknowledging that the claim has been  
7 filed with the Department, describing the claim in sufficient  
8 detail to identify it and stating the date upon which the claim  
9 was received by the Department. Such written receipt shall be  
10 prima facie evidence that the Department received the claim  
11 described in such receipt and shall be prima facie evidence of  
12 the date when such claim was received by the Department. In the  
13 absence of such a written receipt, the records of the  
14 Department as to when the claim was received by the Department,  
15 or as to whether or not the claim was received at all by the  
16 Department, shall be deemed to be prima facie correct upon  
17 these questions in the event of any dispute between the  
18 claimant (or his or her legal representative) and the  
19 Department concerning these questions.

20 In case the Department determines that the claimant is  
21 entitled to a refund, such refund shall be made only from the  
22 Aviation Fuel Sales Tax Refund Fund or from such appropriation  
23 as may be available for that purpose, as appropriate. If it  
24 appears unlikely that the amount available ~~appropriated~~ would  
25 permit everyone having a claim allowed during the period  
26 covered by such appropriation or from the Aviation Fuel Sales

1 Tax Refund Fund, as appropriate, to elect to receive a cash  
2 refund, the Department, by rule or regulation, shall provide  
3 for the payment of refunds in hardship cases and shall define  
4 what types of cases qualify as hardship cases.

5 If a retailer who has failed to pay use tax on gross  
6 receipts from retail sales is required by the Department to pay  
7 such tax, such retailer, without filing any formal claim with  
8 the Department, shall be allowed to take credit against such  
9 use tax liability to the extent, if any, to which such retailer  
10 has paid an amount equivalent to retailers' occupation tax or  
11 has paid use tax in error to his or her vendor or vendors of the  
12 same tangible personal property which such retailer bought for  
13 resale and did not first use before selling it, and no penalty  
14 or interest shall be charged to such retailer on the amount of  
15 such credit. However, when such credit is allowed to the  
16 retailer by the Department, the vendor is precluded from  
17 refunding any of that tax to the retailer and filing a claim  
18 for credit or refund with respect thereto with the Department.  
19 The provisions of this amendatory Act shall be applied  
20 retroactively, regardless of the date of the transaction.

21 (Source: P.A. 99-217, eff. 7-31-15.)

22 Section 15-15. The Service Use Tax Act is amended by  
23 changing Sections 9 and 17 as follows:

24 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

1           Sec. 9. Each serviceman required or authorized to collect  
2 the tax herein imposed shall pay to the Department the amount  
3 of such tax (except as otherwise provided) at the time when he  
4 is required to file his return for the period during which such  
5 tax was collected, less a discount of 2.1% prior to January 1,  
6 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
7 year, whichever is greater, which is allowed to reimburse the  
8 serviceman for expenses incurred in collecting the tax, keeping  
9 records, preparing and filing returns, remitting the tax and  
10 supplying data to the Department on request. The discount under  
11 this Section is not allowed for taxes paid on aviation fuel  
12 that are deposited into the State Aviation Program Fund under  
13 this Act. The discount allowed under this Section is allowed  
14 only for returns that are filed in the manner required by this  
15 Act. The Department may disallow the discount for servicemen  
16 whose certificate of registration is revoked at the time the  
17 return is filed, but only if the Department's decision to  
18 revoke the certificate of registration has become final. A  
19 serviceman need not remit that part of any tax collected by him  
20 to the extent that he is required to pay and does pay the tax  
21 imposed by the Service Occupation Tax Act with respect to his  
22 sale of service involving the incidental transfer by him of the  
23 same property.

24           Except as provided hereinafter in this Section, on or  
25 before the twentieth day of each calendar month, such  
26 serviceman shall file a return for the preceding calendar month

1 in accordance with reasonable Rules and Regulations to be  
2 promulgated by the Department. Such return shall be filed on a  
3 form prescribed by the Department and shall contain such  
4 information as the Department may reasonably require. On and  
5 after January 1, 2018, with respect to servicemen whose annual  
6 gross receipts average \$20,000 or more, all returns required to  
7 be filed pursuant to this Act shall be filed electronically.  
8 Servicemen who demonstrate that they do not have access to the  
9 Internet or demonstrate hardship in filing electronically may  
10 petition the Department to waive the electronic filing  
11 requirement.

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

19 1. The name of the seller;

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

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

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

1 Act;

2 5. The amount of tax due;

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

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

6 Beginning on January 1, 2020, each serviceman required or  
7 authorized to collect the tax imposed by this Act on aviation  
8 fuel transferred as an incident of a sale of service in this  
9 State during the preceding calendar month shall, instead of  
10 reporting and paying tax on aviation fuel as otherwise required  
11 by this Section, report and pay the tax by filing an aviation  
12 fuel tax return with the Department on or before the twentieth  
13 day of each calendar month. The requirements related to the  
14 return shall be as otherwise provided in this Section.  
15 Notwithstanding any other provisions of this Act to the  
16 contrary, servicemen collecting tax on aviation fuel shall file  
17 all aviation fuel tax returns and shall make all aviation fuel  
18 tax payments by electronic means in the manner and form  
19 required by the Department. For purposes of this paragraph,  
20 "aviation fuel" means a product that is intended for use or  
21 offered for sale as fuel for an aircraft.

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

26 Beginning October 1, 1993, a taxpayer who has an average

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

25 Before August 1 of each year beginning in 1993, the  
26 Department shall notify all taxpayers required to make payments

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

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

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

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

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

25 If the serviceman is otherwise required to file a monthly  
26 or quarterly return and if the serviceman's average monthly tax

1 liability to the Department does not exceed \$50, the Department  
2 may authorize his returns to be filed on an annual basis, with  
3 the return for a given year being due by January 20 of the  
4 following year.

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

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

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



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

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

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

17 Where the serviceman has more than one business registered  
18 with the Department under separate registration hereunder,  
19 such serviceman shall 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 Beginning January 1, 1990, each month the Department shall  
23 pay into the State and Local Tax Reform Fund, a special fund in  
24 the State Treasury, the net revenue realized for the preceding  
25 month from the 1% tax imposed under this Act.

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

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

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

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

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

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

1 State Crime Laboratory Fund.

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

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

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

15 Subject to payment of amounts into the Build Illinois Fund  
16 as provided in the preceding paragraph or in any amendment  
17 thereto hereafter enacted, the following specified monthly  
18 installment of the amount requested in the certificate of the  
19 Chairman of the Metropolitan Pier and Exposition Authority  
20 provided under Section 8.25f of the State Finance Act, but not  
21 in excess of the sums designated as "Total Deposit", shall be  
22 deposited in the aggregate from collections under Section 9 of  
23 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
24 9 of the Service Occupation Tax Act, and Section 3 of the  
25 Retailers' Occupation Tax Act into the McCormick Place  
26 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	246,000,000
6	2022	260,000,000
7	2023	275,000,000
8	2024	275,000,000
9	2025	275,000,000
10	2026	279,000,000
11	2027	292,000,000
12	2028	307,000,000
13	2029	322,000,000
14	2030	338,000,000
15	2031	350,000,000
16	2032	350,000,000

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

25                   Beginning July 20, 1993 and in each month of each fiscal  
26                   year thereafter, one-eighth of the amount requested in the



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

12 Subject to payment of amounts into the Capital Projects  
13 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,  
14 and the McCormick Place Expansion Project Fund pursuant to the  
15 preceding paragraphs or in any amendments thereto hereafter  
16 enacted, the Department shall each month deposit into the  
17 Aviation Fuel Sales Tax Refund Fund an amount estimated by the  
18 Department to be required for refunds of the 80% portion of the  
19 tax on aviation fuel under this Act.

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 (except the amount  
8 collected on aviation fuel sold on or after December 1, 2019).

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

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

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

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

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

9 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;  
10 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.  
11 8-14-18; 100-1171, eff. 1-4-19.)

12 (35 ILCS 110/17) (from Ch. 120, par. 439.47)

13 Sec. 17. If it shall appear that an amount of tax or  
14 penalty or interest has been paid in error hereunder to the  
15 Department by a purchaser, as distinguished from the  
16 serviceman, whether such amount be paid through a mistake of  
17 fact or an error of law, such purchaser may file a claim for  
18 credit or refund with the Department. If it shall appear that  
19 an amount of tax or penalty or interest has been paid in error  
20 to the Department hereunder by a serviceman who is required or  
21 authorized to collect and remit the Service Use Tax, whether  
22 such amount be paid through a mistake of fact or an error of  
23 law, such serviceman may file a claim for credit or refund with  
24 the Department, provided that no credit shall be allowed or  
25 refund made for any amount paid by any such serviceman unless

1 it shall appear that he bore the burden of such amount and did  
2 not shift the burden thereof to anyone else (as in the case of  
3 a duplicated tax payment which the serviceman made to the  
4 Department and did not collect from anyone else), or unless it  
5 shall appear that he or his legal representative has  
6 unconditionally repaid such amount to his vendee (1) who bore  
7 the burden thereof and has not shifted such burden directly or  
8 indirectly in any manner whatsoever; (2) who, if he has shifted  
9 such burden, has repaid unconditionally such amount to his own  
10 vendee, and (3) who is not entitled to receive any  
11 reimbursement therefor from any other source than from his  
12 vendor, nor to be relieved of such burden in any other manner  
13 whatsoever. If it shall appear that an amount of tax has been  
14 paid in error hereunder by the purchaser to a serviceman, who  
15 retained such tax as reimbursement for his tax liability on the  
16 same sale of service under the Service Occupation Tax Act, and  
17 who paid such tax as required by the Service Occupation Tax  
18 Act, whether such amount be paid through a mistake of fact or  
19 an error of law, the procedure for recovering such tax shall be  
20 that prescribed in Sections 17, 18, 19 and 20 of the Service  
21 Occupation Tax Act.

22 Any credit or refund that is allowed under this Section  
23 shall bear interest at the rate and in the manner specified in  
24 the Uniform Penalty and Interest Act.

25 Any claim filed hereunder shall be filed upon a form  
26 prescribed and furnished by the Department. The claim shall be

1 signed by the claimant (or by the claimant's legal  
2 representative if the claimant shall have died or become a  
3 person under legal disability), or by a duly authorized agent  
4 of the claimant or his or her legal representative.

5 A claim for credit or refund shall be considered to have  
6 been filed with the Department on the date upon which it is  
7 received by the Department. Upon receipt of any claim for  
8 credit or refund filed under this Act, any officer or employee  
9 of the Department, authorized in writing by the Director of  
10 Revenue to acknowledge receipt of such claims on behalf of the  
11 Department, shall execute on behalf of the Department, and  
12 shall deliver or mail to the claimant or his duly authorized  
13 agent, a written receipt, acknowledging that the claim has been  
14 filed with the Department, describing the claim in sufficient  
15 detail to identify it and stating the date upon which the claim  
16 was received by the Department. Such written receipt shall be  
17 prima facie evidence that the Department received the claim  
18 described in such receipt and shall be prima facie evidence of  
19 the date when such claim was received by the Department. In the  
20 absence of such a written receipt, the records of the  
21 Department as to when the claim was received by the Department,  
22 or as to whether or not the claim was received at all by the  
23 Department, shall be deemed to be prima facie correct upon  
24 these questions in the event of any dispute between the  
25 claimant (or his or her legal representative) and the  
26 Department concerning these questions.

1           In case the Department determines that the claimant is  
2 entitled to a refund, such refund shall be made only from the  
3 Aviation Fuel Sales Tax Refund Fund or from such appropriation  
4 as may be available for that purpose, as appropriate. If it  
5 appears unlikely that the amount available ~~appropriated~~ would  
6 permit everyone having a claim allowed during the period  
7 covered by such appropriation or from the Aviation Fuel Sales  
8 Tax Refund Fund, as appropriate, to elect to receive a cash  
9 refund, the Department, by rule or regulation, shall provide  
10 for the payment of refunds in hardship cases and shall define  
11 what types of cases qualify as hardship cases.

12       (Source: P.A. 87-205.)

13           Section 15-20. The Service Occupation Tax Act is amended by  
14 changing Sections 9 and 17 as follows:

15           (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

1 data to the Department on request. The discount under this  
2 Section is not allowed for taxes paid on aviation fuel that are  
3 deposited into the State Aviation Program Fund under this Act.

4 The discount allowed under this Section is allowed only for  
5 returns that are filed in the manner required by this Act. The  
6 Department may disallow the discount for servicemen whose  
7 certificate of registration is revoked at the time the return  
8 is filed, but only if the Department's decision to revoke the  
9 certificate of registration has become final.

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

18 Except as provided hereinafter in this Section, on or  
19 before the twentieth day of each calendar month, such  
20 serviceman shall file a return for the preceding calendar month  
21 in accordance with reasonable rules and regulations to be  
22 promulgated by the Department of Revenue. Such return shall be  
23 filed on a form prescribed by the Department and shall contain  
24 such information as the Department may reasonably require. On  
25 and after January 1, 2018, with respect to servicemen whose  
26 annual gross receipts average \$20,000 or more, all returns



1 required to be filed pursuant to this Act shall be filed  
2 electronically. Servicemen who demonstrate that they do not  
3 have access to the Internet or demonstrate hardship in filing  
4 electronically may petition the Department to waive the  
5 electronic filing requirement.

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

13 1. The name of the seller;

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

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

20 4. The amount of credit provided in Section 2d of this  
21 Act;

22 5. The amount of tax due;

23 5-5. The signature of the taxpayer; and

24 6. Such other reasonable information as the Department  
25 may require.

26 Beginning on January 1, 2020, each serviceman required or

1 authorized to collect the tax herein imposed on aviation fuel  
2 acquired as an incident to the purchase of a service in this  
3 State during the preceding calendar month shall, instead of  
4 reporting and paying tax as otherwise required by this Section,  
5 file an aviation fuel tax return with the Department on or  
6 before the twentieth day of each calendar month. The  
7 requirements related to the return shall be as otherwise  
8 provided in this Section. Notwithstanding any other provisions  
9 of this Act to the contrary, servicemen transferring aviation  
10 fuel incident to sales of service shall file all aviation fuel  
11 tax returns and shall make all aviation fuel tax payments by  
12 electronic means in the manner and form required by the  
13 Department. For purposes of this paragraph, "aviation fuel"  
14 means a product that is intended for use or offered for sale as  
15 fuel for an aircraft.

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 Prior to October 1, 2003, and on and after September 1,  
21 2004 a serviceman may accept a Manufacturer's Purchase Credit  
22 certification from a purchaser in satisfaction of Service Use  
23 Tax as provided in Section 3-70 of the Service Use Tax Act if  
24 the purchaser provides the appropriate documentation as  
25 required by Section 3-70 of the Service Use Tax Act. A  
26 Manufacturer's Purchase Credit certification, accepted prior

1 to October 1, 2003 or on or after September 1, 2004 by a  
2 serviceman as provided in Section 3-70 of the Service Use Tax  
3 Act, may be used by that serviceman to satisfy Service  
4 Occupation Tax liability in the amount claimed in the  
5 certification, not to exceed 6.25% of the receipts subject to  
6 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 Purchase  
10 Credit reported on annual returns due on or after January 1,  
11 2005 will be disallowed for periods prior to September 1, 2004.  
12 No Manufacturer's Purchase Credit may be used after September  
13 30, 2003 through August 31, 2004 to satisfy any tax liability  
14 imposed under this Act, including any audit liability.

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

25 If the serviceman's average monthly tax liability to the  
26 Department does not exceed \$50, the Department may authorize

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

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

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

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

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

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

17 Any taxpayer not required to make payments by electronic  
18 funds transfer may make payments by electronic funds transfer  
19 with the permission of the Department.

20 All taxpayers required to make payment by electronic funds  
21 transfer and any taxpayers authorized to voluntarily make  
22 payments by electronic funds transfer shall make those payments  
23 in the manner authorized by the Department.

24 The Department shall adopt such rules as are necessary to  
25 effectuate a program of electronic funds transfer and the  
26 requirements of this Section.

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

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 servicemen, who are required to file  
21 returns hereunder and also under the Retailers' Occupation Tax  
22 Act, the Use Tax Act or the Service Use Tax Act, to furnish all  
23 the return information required by all said Acts on the one  
24 form.

25           Where the serviceman has more than one business registered  
26 with the Department under separate registrations hereunder,

1 such serviceman shall file separate returns for each registered  
2 business.

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

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

14 For aviation fuel sold on or after December 1, 2019, each  
15 month the Department shall pay into the State Aviation Program  
16 Fund 4% of the net revenue realized for the preceding month  
17 from the 6.25% general rate on the selling price of aviation  
18 fuel, less an amount estimated by the Department to be required  
19 for refunds of the 4% portion of the tax on aviation fuel under  
20 this Act, which amount shall be deposited into the Aviation  
21 Fuel Sales Tax Refund Fund. The Department shall only pay  
22 moneys into the State Aviation Program Fund and the Aviation  
23 Fuel Sales Tax Refund Fund under this Act for so long as the  
24 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
25 47133 are binding on the State.

26 Beginning August 1, 2000, each month the Department shall

1 pay into the County and Mass Transit District Fund 20% of the  
2 net revenue realized for the preceding month from the 1.25%  
3 rate on the selling price of motor fuel and gasohol.

4 Beginning January 1, 1990, each month the Department shall  
5 pay into the Local Government Tax Fund 16% of the revenue  
6 realized for the preceding month from the 6.25% general rate on  
7 transfers of tangible personal property other than aviation  
8 fuel sold on or after December 1, 2019. This exception for  
9 aviation fuel only applies for so long as the revenue use  
10 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
11 binding on the State.

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

24 Beginning August 1, 2000, each month the Department shall  
25 pay into the Local Government Tax Fund 80% of the net revenue  
26 realized for the preceding month from the 1.25% rate on the



1 selling price of motor fuel and gasohol.

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

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

24 Beginning July 1, 2015, of the remainder of the moneys  
25 received by the Department under the Use Tax Act, the Service  
26 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,

1 each month the Department shall deposit \$500,000 into the State  
2 Crime Laboratory Fund.

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

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

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

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

1 Expansion Project Fund in the specified fiscal years.

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

1	2016	189,000,000
2	2017	199,000,000
3	2018	210,000,000
4	2019	221,000,000
5	2020	233,000,000
6	2021	246,000,000
7	2022	260,000,000
8	2023	275,000,000
9	2024	275,000,000
10	2025	275,000,000
11	2026	279,000,000
12	2027	292,000,000
13	2028	307,000,000
14	2029	322,000,000
15	2030	338,000,000
16	2031	350,000,000
17	2032	350,000,000

18 and

19 each fiscal year

20 thereafter that bonds

21 are outstanding under

22 Section 13.2 of the

23 Metropolitan Pier and

24 Exposition Authority Act,

25 but not after fiscal year 2060.

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

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

13 Subject to payment of amounts into the Capital Projects  
14 Fund, the Build Illinois Fund, and the McCormick Place  
15 Expansion Project Fund pursuant to the preceding paragraphs or  
16 in any amendments thereto hereafter enacted, the Department  
17 shall each month deposit into the Aviation Fuel Sales Tax  
18 Refund Fund an amount estimated by the Department to be  
19 required for refunds of the 80% portion of the tax on aviation  
20 fuel under this Act.

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

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

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

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



1 Administration Fund, to be used, subject to appropriation, to  
2 fund additional auditors and compliance personnel at the  
3 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
4 the cash receipts collected during the preceding fiscal year by  
5 the Audit Bureau of the Department under the Use Tax Act, the  
6 Service Use Tax Act, the Service Occupation Tax Act, the  
7 Retailers' Occupation Tax Act, and associated local occupation  
8 and use taxes administered by the Department (except the amount  
9 collected on aviation fuel sold on or after December 1, 2019).

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

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

25 The Department may, upon separate written notice to a  
26 taxpayer, require the taxpayer to prepare and file with the

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

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

25 (i) Until January 1, 1994, the taxpayer shall be liable  
26 for a penalty equal to 1/6 of 1% of the tax due from such

1 taxpayer under this Act during the period to be covered by  
2 the annual return for each month or fraction of a month  
3 until such return is filed as required, the penalty to be  
4 assessed and collected in the same manner as any other  
5 penalty provided for in this Act.

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

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

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

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

14 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;  
15 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.  
16 8-14-18; 100-1171, eff. 1-4-19.)

17 (35 ILCS 115/17) (from Ch. 120, par. 439.117)

18 Sec. 17. If it shall appear that an amount of tax or  
19 penalty or interest has been paid in error hereunder directly  
20 to the Department by a serviceman, whether such amount be paid  
21 through a mistake of fact or an error of law, such serviceman  
22 may file a claim for credit or refund with the Department. If  
23 it shall appear that an amount of tax or penalty or interest  
24 has been paid in error to the Department hereunder by a  
25 supplier who is required or authorized to collect and remit the

1 Service Occupation Tax, whether such amount be paid through a  
2 mistake of fact or an error of law, such supplier may file a  
3 claim for credit or refund with the Department, provided that  
4 no credit shall be allowed nor any refund made for any amount  
5 paid by any such supplier unless it shall appear that he bore  
6 the burden of such amount and did not shift the burden thereof  
7 to anyone else (as in the case of a duplicated tax payment  
8 which the supplier made to the Department and did not collect  
9 from anyone else), or unless it shall appear that he or his  
10 legal representative has unconditionally repaid such amount to  
11 his vendee (1) who bore the burden thereof and has not shifted  
12 such burden directly or indirectly in any manner whatsoever;  
13 (2) who, if he has shifted such burden, has repaid  
14 unconditionally such amount to his own vendee, and (3) who is  
15 not entitled to receive any reimbursement therefor from any  
16 other source than from his supplier, nor to be relieved of such  
17 burden in any other manner whatsoever.

18 Any credit or refund that is allowed under this Section  
19 shall bear interest at the rate and in the manner specified in  
20 the Uniform Penalty and Interest Act.

21 Any claim filed hereunder shall be filed upon a form  
22 prescribed and furnished by the Department. The claim shall be  
23 signed by the claimant (or by the claimant's legal  
24 representative if the claimant shall have died or become a  
25 person under legal disability), or by a duly authorized agent  
26 of the claimant or his or her legal representative.

1           A claim for credit or refund shall be considered to have  
2 been filed with the Department on the date upon which it is  
3 received by the Department. Upon receipt of any claim for  
4 credit or refund filed under this Act, any officer or employee  
5 of the Department, authorized in writing by the Director of  
6 Revenue to acknowledge receipt of such claims on behalf of the  
7 Department, shall execute on behalf of the Department, and  
8 shall deliver or mail to the claimant or his or her duly  
9 authorized agent, a written receipt, acknowledging that the  
10 claim has been filed with the Department, describing the claim  
11 in sufficient detail to identify it and stating the date upon  
12 which the claim was received by the Department. Such written  
13 receipt shall be prima facie evidence that the Department  
14 received the claim described in such receipt and shall be prima  
15 facie evidence of the date when such claim was received by the  
16 Department. In the absence of such a written receipt, the  
17 records of the Department as to when the claim was received by  
18 the Department, or as to whether or not the claim was received  
19 at all by the Department, shall be deemed to be prima facie  
20 correct upon these questions in the event of any dispute  
21 between the claimant (or his legal representative) and the  
22 Department concerning these questions.

23           In case the Department determines that the claimant is  
24 entitled to a refund, such refund shall be made only from the  
25 Aviation Fuel Sales Tax Refund Fund or from such appropriation  
26 as may be available for that purpose, as appropriate. If it

1 appears unlikely that the amount available ~~appropriated~~ would  
2 permit everyone having a claim allowed during the period  
3 covered by such appropriation or from the Aviation Fuel Sales  
4 Tax Refund Fund, as appropriate, to elect to receive a cash  
5 refund, the Department, by rule or regulation, shall provide  
6 for the payment of refunds in hardship cases and shall define  
7 what types of cases qualify as hardship cases.

8 (Source: P.A. 87-205.)

9 Section 15-25. The Retailers' Occupation Tax Act is amended  
10 by changing Sections 3, 6, and 11 as follows:

11 (35 ILCS 120/3) (from Ch. 120, par. 442)

12 Sec. 3. Except as provided in this Section, on or before  
13 the twentieth day of each calendar month, every person engaged  
14 in the business of selling tangible personal property at retail  
15 in this State during the preceding calendar month shall file a  
16 return with the Department, stating:

17 1. The name of the seller;

18 2. His residence address and the address of his  
19 principal place of business and the address of the  
20 principal place of business (if that is a different  
21 address) from which he engages in the business of selling  
22 tangible personal property at retail in this State;

23 3. Total amount of receipts received by him during the  
24 preceding calendar month or quarter, as the case may be,

1 from sales of tangible personal property, and from services  
2 furnished, by him during such preceding calendar month or  
3 quarter;

4 4. Total amount received by him during the preceding  
5 calendar month or quarter on charge and time sales of  
6 tangible personal property, and from services furnished,  
7 by him prior to the month or quarter for which the return  
8 is filed;

9 5. Deductions allowed by law;

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

13 7. The amount of credit provided in Section 2d of this  
14 Act;

15 8. The amount of tax due;

16 9. The signature of the taxpayer; and

17 10. Such other reasonable information as the  
18 Department may require.

19 On and after January 1, 2018, except for returns for motor  
20 vehicles, watercraft, aircraft, and trailers that are required  
21 to be registered with an agency of this State, with respect to  
22 retailers whose annual gross receipts average \$20,000 or more,  
23 all returns required to be filed pursuant to this Act shall be  
24 filed electronically. Retailers who demonstrate that they do  
25 not have access to the Internet or demonstrate hardship in  
26 filing electronically may petition the Department to waive the



1 electronic filing requirement.

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

6 Each return shall be accompanied by the statement of  
7 prepaid tax issued pursuant to Section 2e for which credit is  
8 claimed.

9 Prior to October 1, 2003, and on and after September 1,  
10 2004 a retailer may accept a Manufacturer's Purchase Credit  
11 certification from a purchaser in satisfaction of Use Tax as  
12 provided in Section 3-85 of the Use Tax Act if the purchaser  
13 provides the appropriate documentation as required by Section  
14 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
15 certification, accepted by a retailer prior to October 1, 2003  
16 and on and after September 1, 2004 as provided in Section 3-85  
17 of the Use Tax Act, may be used by that retailer to satisfy  
18 Retailers' Occupation Tax liability in the amount claimed in  
19 the certification, not to exceed 6.25% of the receipts subject  
20 to tax from a qualifying purchase. A Manufacturer's Purchase  
21 Credit reported on any original or amended return filed under  
22 this Act after October 20, 2003 for reporting periods prior to  
23 September 1, 2004 shall be disallowed. Manufacturer's  
24 Purchaser Credit reported on annual returns due on or after  
25 January 1, 2005 will be disallowed for periods prior to  
26 September 1, 2004. No Manufacturer's Purchase Credit may be

1 used after September 30, 2003 through August 31, 2004 to  
2 satisfy any tax liability imposed under this Act, including any  
3 audit liability.

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

11 1. The name of the seller;

12 2. The address of the principal place of business from  
13 which he engages in the business of selling tangible  
14 personal property at retail in this State;

15 3. The total amount of taxable receipts received by him  
16 during the preceding calendar month from sales of tangible  
17 personal property by him during such preceding calendar  
18 month, including receipts from charge and time sales, but  
19 less all deductions allowed by law;

20 4. The amount of credit provided in Section 2d of this  
21 Act;

22 5. The amount of tax due; and

23 6. Such other reasonable information as the Department  
24 may require.

25 Beginning on January 1, 2020, every person engaged in the  
26 business of selling aviation fuel at retail in this State

1 during the preceding calendar month shall, instead of reporting  
2 and paying tax as otherwise required by this Section, file an  
3 aviation fuel tax return with the Department on or before the  
4 twentieth day of each calendar month. The requirements related  
5 to the return shall be as otherwise provided in this Section.  
6 Notwithstanding any other provisions of this Act to the  
7 contrary, retailers selling aviation fuel shall file all  
8 aviation fuel tax returns and shall make all aviation fuel tax  
9 payments by electronic means in the manner and form required by  
10 the Department. For purposes of this paragraph, "aviation fuel"  
11 means a product that is intended for use or offered for sale as  
12 fuel for an aircraft.

13       Beginning on October 1, 2003, any person who is not a  
14 licensed distributor, importing distributor, or manufacturer,  
15 as defined in the Liquor Control Act of 1934, but is engaged in  
16 the business of selling, at retail, alcoholic liquor shall file  
17 a statement with the Department of Revenue, in a format and at  
18 a time prescribed by the Department, showing the total amount  
19 paid for alcoholic liquor purchased during the preceding month  
20 and such other information as is reasonably required by the  
21 Department. The Department may adopt rules to require that this  
22 statement be filed in an electronic or telephonic format. Such  
23 rules may provide for exceptions from the filing requirements  
24 of this paragraph. For the purposes of this paragraph, the term  
25 "alcoholic liquor" shall have the meaning prescribed in the  
26 Liquor Control Act of 1934.

1           Beginning on October 1, 2003, every distributor, importing  
2 distributor, and manufacturer of alcoholic liquor as defined in  
3 the Liquor Control Act of 1934, shall file a statement with the  
4 Department of Revenue, no later than the 10th day of the month  
5 for the preceding month during which transactions occurred, by  
6 electronic means, showing the total amount of gross receipts  
7 from the sale of alcoholic liquor sold or distributed during  
8 the preceding month to purchasers; identifying the purchaser to  
9 whom it was sold or distributed; the purchaser's tax  
10 registration number; and such other information reasonably  
11 required by the Department. A distributor, importing  
12 distributor, or manufacturer of alcoholic liquor must  
13 personally deliver, mail, or provide by electronic means to  
14 each retailer listed on the monthly statement a report  
15 containing a cumulative total of that distributor's, importing  
16 distributor's, or manufacturer's total sales of alcoholic  
17 liquor to that retailer no later than the 10th day of the month  
18 for the preceding month during which the transaction occurred.  
19 The distributor, importing distributor, or manufacturer shall  
20 notify the retailer as to the method by which the distributor,  
21 importing distributor, or manufacturer will provide the sales  
22 information. If the retailer is unable to receive the sales  
23 information by electronic means, the distributor, importing  
24 distributor, or manufacturer shall furnish the sales  
25 information by personal delivery or by mail. For purposes of  
26 this paragraph, the term "electronic means" includes, but is

1 not limited to, the use of a secure Internet website, e-mail,  
2 or facsimile.

3 If a total amount of less than \$1 is payable, refundable or  
4 creditable, such amount shall be disregarded if it is less than  
5 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

1 a tax liability in the amount set forth in subsection (b) of  
2 Section 2505-210 of the Department of Revenue Law shall make  
3 all payments required by rules of the Department by electronic  
4 funds transfer.

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

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

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

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

20 Any amount which is required to be shown or reported on any  
21 return or other document under this Act shall, if such amount  
22 is not a whole-dollar amount, be increased to the nearest  
23 whole-dollar amount in any case where the fractional part of a  
24 dollar is 50 cents or more, and decreased to the nearest  
25 whole-dollar amount where the fractional part of a dollar is  
26 less than 50 cents.

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

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

18          Such quarter annual and annual returns, as to form and  
19          substance, shall be subject to the same requirements as monthly  
20          returns.

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

1 business.

2 Where the same person has more than one business registered  
3 with the Department under separate registrations under this  
4 Act, such person may not file each return that is due as a  
5 single return covering all such registered businesses, but  
6 shall file separate returns for each such registered business.

7 In addition, with respect to motor vehicles, watercraft,  
8 aircraft, and trailers that are required to be registered with  
9 an agency of this State, except as otherwise provided in this  
10 Section, every retailer selling this kind of tangible personal  
11 property shall file, with the Department, upon a form to be  
12 prescribed and supplied by the Department, a separate return  
13 for each such item of tangible personal property which the  
14 retailer sells, except that if, in the same transaction, (i) a  
15 retailer of aircraft, watercraft, motor vehicles or trailers  
16 transfers more than one aircraft, watercraft, motor vehicle or  
17 trailer to another aircraft, watercraft, motor vehicle  
18 retailer or trailer retailer for the purpose of resale or (ii)  
19 a retailer of aircraft, watercraft, motor vehicles, or trailers  
20 transfers more than one aircraft, watercraft, motor vehicle, or  
21 trailer to a purchaser for use as a qualifying rolling stock as  
22 provided in Section 2-5 of this Act, then that seller may  
23 report the transfer of all aircraft, watercraft, motor vehicles  
24 or trailers involved in that transaction to the Department on  
25 the same uniform invoice-transaction reporting return form.  
26 For purposes of this Section, "watercraft" means a Class 2,



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

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

20 Any retailer who sells only motor vehicles, watercraft,  
21 aircraft, or trailers that are required to be registered with  
22 an agency of this State, so that all retailers' occupation tax  
23 liability is required to be reported, and is reported, on such  
24 transaction reporting returns and who is not otherwise required  
25 to file monthly or quarterly returns, need not file monthly or  
26 quarterly returns. However, those retailers shall be required

1 to file returns on an annual basis.

2 The transaction reporting return, in the case of motor  
3 vehicles or trailers that are required to be registered with an  
4 agency of this State, shall be the same document as the Uniform  
5 Invoice referred to in Section 5-402 of the Illinois Vehicle  
6 Code and must show the name and address of the seller; the name  
7 and address of the purchaser; the amount of the selling price  
8 including the amount allowed by the retailer for traded-in  
9 property, if any; the amount allowed by the retailer for the  
10 traded-in tangible personal property, if any, to the extent to  
11 which Section 1 of this Act allows an exemption for the value  
12 of traded-in property; the balance payable after deducting such  
13 trade-in allowance from the total selling price; the amount of  
14 tax due from the retailer with respect to such transaction; the  
15 amount of tax collected from the purchaser by the retailer on  
16 such transaction (or satisfactory evidence that such tax is not  
17 due in that particular instance, if that is claimed to be the  
18 fact); the place and date of the sale; a sufficient  
19 identification of the property sold; such other information as  
20 is required in Section 5-402 of the Illinois Vehicle Code, and  
21 such other information as the Department may reasonably  
22 require.

23 The transaction reporting return in the case of watercraft  
24 or aircraft must show the name and address of the seller; the  
25 name and address of the purchaser; the amount of the selling  
26 price including the amount allowed by the retailer for

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

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

25 With each such transaction reporting return, the retailer  
26 shall remit the proper amount of tax due (or shall submit

1 satisfactory evidence that the sale is not taxable if that is  
2 the case), to the Department or its agents, whereupon the  
3 Department shall issue, in the purchaser's name, a use tax  
4 receipt (or a certificate of exemption if the Department is  
5 satisfied that the particular sale is tax exempt) which such  
6 purchaser may submit to the agency with which, or State officer  
7 with whom, he must title or register the tangible personal  
8 property that is involved (if titling or registration is  
9 required) in support of such purchaser's application for an  
10 Illinois certificate or other evidence of title or registration  
11 to such tangible personal property.

12 No retailer's failure or refusal to remit tax under this  
13 Act precludes a user, who has paid the proper tax to the  
14 retailer, from obtaining his certificate of title or other  
15 evidence of title or registration (if titling or registration  
16 is required) upon satisfying the Department that such user has  
17 paid the proper tax (if tax is due) to the retailer. The  
18 Department shall adopt appropriate rules to carry out the  
19 mandate of this paragraph.

20 If the user who would otherwise pay tax to the retailer  
21 wants the transaction reporting return filed and the payment of  
22 the tax or proof of exemption made to the Department before the  
23 retailer is willing to take these actions and such user has not  
24 paid the tax to the retailer, such user may certify to the fact  
25 of such delay by the retailer and may (upon the Department  
26 being satisfied of the truth of such certification) transmit

1 the information required by the transaction reporting return  
2 and the remittance for tax or proof of exemption directly to  
3 the Department and obtain his tax receipt or exemption  
4 determination, in which event the transaction reporting return  
5 and tax remittance (if a tax payment was required) shall be  
6 credited by the Department to the proper retailer's account  
7 with the Department, but without the 2.1% or 1.75% discount  
8 provided for in this Section being allowed. When the user pays  
9 the tax directly to the Department, he shall pay the tax in the  
10 same amount and in the same form in which it would be remitted  
11 if the tax had been remitted to the Department by the retailer.

12 Refunds made by the seller during the preceding return  
13 period to purchasers, on account of tangible personal property  
14 returned to the seller, shall be allowed as a deduction under  
15 subdivision 5 of his monthly or quarterly return, as the case  
16 may be, in case the seller had theretofore included the  
17 receipts from the sale of such tangible personal property in a  
18 return filed by him and had paid the tax imposed by this Act  
19 with respect to such receipts.

20 Where the seller is a corporation, the return filed on  
21 behalf of such corporation shall be signed by the president,  
22 vice-president, secretary or treasurer or by the properly  
23 accredited agent of such corporation.

24 Where the seller is a limited liability company, the return  
25 filed on behalf of the limited liability company shall be  
26 signed by a manager, member, or properly accredited agent of

1 the limited liability company.

2 Except as provided in this Section, the retailer filing the  
3 return under this Section shall, at the time of filing such  
4 return, pay to the Department the amount of tax imposed by this  
5 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
6 on and after January 1, 1990, or \$5 per calendar year,  
7 whichever is greater, which is allowed to reimburse the  
8 retailer for the expenses incurred in keeping records,  
9 preparing and filing returns, remitting the tax and supplying  
10 data to the Department on request. The discount under this  
11 Section is not allowed for taxes paid on aviation fuel that are  
12 deposited into the State Aviation Program Fund under this Act.  
13 Any prepayment made pursuant to Section 2d of this Act shall be  
14 included in the amount on which such 2.1% or 1.75% discount is  
15 computed. In the case of retailers who report and pay the tax  
16 on a transaction by transaction basis, as provided in this  
17 Section, such discount shall be taken with each such tax  
18 remittance instead of when such retailer files his periodic  
19 return. The discount allowed under this Section is allowed only  
20 for returns that are filed in the manner required by this Act.  
21 The Department may disallow the discount for retailers whose  
22 certificate of registration is revoked at the time the return  
23 is filed, but only if the Department's decision to revoke the  
24 certificate of registration has become final.

25 Before October 1, 2000, if the taxpayer's average monthly  
26 tax liability to the Department under this Act, the Use Tax

1 Act, the Service Occupation Tax Act, and the Service Use Tax  
2 Act, excluding any liability for prepaid sales tax to be  
3 remitted in accordance with Section 2d of this Act, was \$10,000  
4 or more during the preceding 4 complete calendar quarters, he  
5 shall file a return with the Department each month by the 20th  
6 day of the month next following the month during which such tax  
7 liability is incurred and shall make payments to the Department  
8 on or before the 7th, 15th, 22nd and last day of the month  
9 during which such liability is incurred. On and after October  
10 1, 2000, if the taxpayer's average monthly tax liability to the  
11 Department under this Act, the Use Tax Act, the Service  
12 Occupation Tax Act, and the Service Use Tax Act, excluding any  
13 liability for prepaid sales tax to be remitted in accordance  
14 with Section 2d of this Act, was \$20,000 or more during the  
15 preceding 4 complete calendar quarters, he shall file a return  
16 with the Department each month by the 20th day of the month  
17 next following the month during which such tax liability is  
18 incurred and shall make payment to the Department on or before  
19 the 7th, 15th, 22nd and last day of the month during which such  
20 liability is incurred. If the month during which such tax  
21 liability is incurred began prior to January 1, 1985, each  
22 payment shall be in an amount equal to 1/4 of the taxpayer's  
23 actual liability for the month or an amount set by the  
24 Department not to exceed 1/4 of the average monthly liability  
25 of the taxpayer to the Department for the preceding 4 complete  
26 calendar quarters (excluding the month of highest liability and

1 the month of lowest liability in such 4 quarter period). If the  
2 month during which such tax liability is incurred begins on or  
3 after January 1, 1985 and prior to January 1, 1987, each  
4 payment shall be in an amount equal to 22.5% of the taxpayer's  
5 actual liability for the month or 27.5% of the taxpayer's  
6 liability for the same calendar month of the preceding year. If  
7 the month during which such tax liability is incurred begins on  
8 or after January 1, 1987 and prior to January 1, 1988, each  
9 payment shall be in an amount equal to 22.5% of the taxpayer's  
10 actual liability for the month or 26.25% of the taxpayer's  
11 liability for the same calendar month of the preceding year. If  
12 the month during which such tax liability is incurred begins on  
13 or after January 1, 1988, and prior to January 1, 1989, or  
14 begins on or after January 1, 1996, each payment shall be in an  
15 amount equal to 22.5% of the taxpayer's actual liability for  
16 the month or 25% of the taxpayer's liability for the same  
17 calendar month of the preceding year. If the month during which  
18 such tax liability is incurred begins on or after January 1,  
19 1989, and prior to January 1, 1996, each payment shall be in an  
20 amount equal to 22.5% of the taxpayer's actual liability for  
21 the month or 25% of the taxpayer's liability for the same  
22 calendar month of the preceding year or 100% of the taxpayer's  
23 actual liability for the quarter monthly reporting period. The  
24 amount of such quarter monthly payments shall be credited  
25 against the final tax liability of the taxpayer's return for  
26 that month. Before October 1, 2000, once applicable, the



1 requirement of the making of quarter monthly payments to the  
2 Department by taxpayers having an average monthly tax liability  
3 of \$10,000 or more as determined in the manner provided above  
4 shall continue until such taxpayer's average monthly liability  
5 to the Department during the preceding 4 complete calendar  
6 quarters (excluding the month of highest liability and the  
7 month of lowest liability) is less than \$9,000, or until such  
8 taxpayer's average monthly liability to the Department as  
9 computed for each calendar quarter of the 4 preceding complete  
10 calendar quarter period is less than \$10,000. However, if a  
11 taxpayer can show the Department that a substantial change in  
12 the taxpayer's business has occurred which causes the taxpayer  
13 to anticipate that his average monthly tax liability for the  
14 reasonably foreseeable future will fall below the \$10,000  
15 threshold stated above, then such taxpayer may petition the  
16 Department for a change in such taxpayer's reporting status. On  
17 and after October 1, 2000, once applicable, the requirement of  
18 the making of quarter monthly payments to the Department by  
19 taxpayers having an average monthly tax liability of \$20,000 or  
20 more as determined in the manner provided above shall continue  
21 until such taxpayer's average monthly liability to the  
22 Department during the preceding 4 complete calendar quarters  
23 (excluding the month of highest liability and the month of  
24 lowest liability) is less than \$19,000 or until such taxpayer's  
25 average monthly liability to the Department as computed for  
26 each calendar quarter of the 4 preceding complete calendar

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

22 The provisions of this paragraph apply before October 1,  
23 2001. Without regard to whether a taxpayer is required to make  
24 quarter monthly payments as specified above, any taxpayer who  
25 is required by Section 2d of this Act to collect and remit  
26 prepaid taxes and has collected prepaid taxes which average in

1 excess of \$25,000 per month during the preceding 2 complete  
2 calendar quarters, shall file a return with the Department as  
3 required by Section 2f and shall make payments to the  
4 Department on or before the 7th, 15th, 22nd and last day of the  
5 month during which such liability is incurred. If the month  
6 during which such tax liability is incurred began prior to  
7 September 1, 1985 (the effective date of Public Act 84-221),  
8 each payment shall be in an amount not less than 22.5% of the  
9 taxpayer's actual liability under Section 2d. If the month  
10 during which such tax liability is incurred begins on or after  
11 January 1, 1986, each payment shall be in an amount equal to  
12 22.5% of the taxpayer's actual liability for the month or 27.5%  
13 of the taxpayer's liability for the same calendar month of the  
14 preceding calendar year. If the month during which such tax  
15 liability is incurred begins on or after January 1, 1987, each  
16 payment shall be in an amount equal to 22.5% of the taxpayer's  
17 actual liability for the month or 26.25% of the taxpayer's  
18 liability for the same calendar month of the preceding year.  
19 The amount of such quarter monthly payments shall be credited  
20 against the final tax liability of the taxpayer's return for  
21 that month filed under this Section or Section 2f, as the case  
22 may be. Once applicable, the requirement of the making of  
23 quarter monthly payments to the Department pursuant to this  
24 paragraph shall continue until such taxpayer's average monthly  
25 prepaid tax collections during the preceding 2 complete  
26 calendar quarters is \$25,000 or less. If any such quarter

1 monthly payment is not paid at the time or in the amount  
2 required, the taxpayer shall be liable for penalties and  
3 interest on such difference, except insofar as the taxpayer has  
4 previously made payments for that month in excess of the  
5 minimum payments previously due.

6 The provisions of this paragraph apply on and after October  
7 1, 2001. Without regard to whether a taxpayer is required to  
8 make quarter monthly payments as specified above, any taxpayer  
9 who is required by Section 2d of this Act to collect and remit  
10 prepaid taxes and has collected prepaid taxes that average in  
11 excess of \$20,000 per month during the preceding 4 complete  
12 calendar quarters shall file a return with the Department as  
13 required by Section 2f and shall make payments to the  
14 Department on or before the 7th, 15th, 22nd and last day of the  
15 month during which the liability is incurred. Each payment  
16 shall be in an amount equal to 22.5% of the taxpayer's actual  
17 liability for the month or 25% of the taxpayer's liability for  
18 the same calendar month of the preceding year. The amount of  
19 the quarter monthly payments shall be credited against the  
20 final tax liability of the taxpayer's return for that month  
21 filed under this Section or Section 2f, as the case may be.  
22 Once applicable, the requirement of the making of quarter  
23 monthly payments to the Department pursuant to this paragraph  
24 shall continue until the taxpayer's average monthly prepaid tax  
25 collections during the preceding 4 complete calendar quarters  
26 (excluding the month of highest liability and the month of

1 lowest liability) is less than \$19,000 or until such taxpayer's  
2 average monthly liability to the Department as computed for  
3 each calendar quarter of the 4 preceding complete calendar  
4 quarters is less than \$20,000. If any such quarter monthly  
5 payment is not paid at the time or in the amount required, the  
6 taxpayer shall be liable for penalties and interest on such  
7 difference, except insofar as the taxpayer has previously made  
8 payments for that month in excess of the minimum payments  
9 previously due.

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

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

6 If a retailer of motor fuel is entitled to a credit under  
7 Section 2d of this Act which exceeds the taxpayer's liability  
8 to the Department under this Act for the month which the  
9 taxpayer is filing a return, the Department shall issue the  
10 taxpayer a credit memorandum for the excess.

11 Beginning January 1, 1990, each month the Department shall  
12 pay into the Local Government Tax Fund, a special fund in the  
13 State treasury which is hereby created, the net revenue  
14 realized for the preceding month from the 1% tax imposed under  
15 this Act.

16 Beginning January 1, 1990, each month the Department shall  
17 pay into the County and Mass Transit District Fund, a special  
18 fund in the State treasury which is hereby created, 4% of the  
19 net revenue realized for the preceding month from the 6.25%  
20 general rate other than aviation fuel sold on or after December  
21 1, 2019. This exception for aviation fuel only applies for so  
22 long as the revenue use requirements of 49 U.S.C. 47107(b) and  
23 49 U.S.C. 47133 are binding on the State.

24 For aviation fuel sold on or after December 1, 2019, each  
25 month the Department shall pay into the State Aviation Program  
26 Fund 4% of the net revenue realized for the preceding month

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

10       Beginning August 1, 2000, each month the Department shall  
11 pay into the County and Mass Transit District Fund 20% of the  
12 net revenue realized for the preceding month from the 1.25%  
13 rate on the selling price of motor fuel and gasohol. Beginning  
14 September 1, 2010, each month the Department shall pay into the  
15 County and Mass Transit District Fund 20% of the net revenue  
16 realized for the preceding month from the 1.25% rate on the  
17 selling price of sales tax holiday items.

18       Beginning January 1, 1990, each month the Department shall  
19 pay into the Local Government Tax Fund 16% of the net revenue  
20 realized for the preceding month from the 6.25% general rate on  
21 the selling price of tangible personal property other than  
22 aviation fuel sold on or after December 1, 2019. This exception  
23 for aviation fuel only applies for so long as the revenue use  
24 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
25 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 16% 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 16% 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 Fuel 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 Local Government Tax Fund 80% of the net revenue  
14 realized for the preceding month from the 1.25% rate on the  
15 selling price of motor fuel and gasohol. Beginning September 1,  
16 2010, each month the Department shall pay into the Local  
17 Government Tax Fund 80% of the net revenue realized for the  
18 preceding month from the 1.25% rate on the selling price of  
19 sales tax holiday items.

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



1           Beginning July 1, 2011, each month the Department shall pay  
2 into the Clean Air Act Permit Fund 80% of the net revenue  
3 realized for the preceding month from the 6.25% general rate on  
4 the selling price of sorbents used in Illinois in the process  
5 of sorbent injection as used to comply with the Environmental  
6 Protection Act or the federal Clean Air Act, but the total  
7 payment into the Clean Air Act Permit Fund under this Act and  
8 the Use Tax Act shall not exceed \$2,000,000 in any fiscal year.

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

24           Beginning July 1, 2015, of the remainder of the moneys  
25 received by the Department under the Use Tax Act, the Service  
26 Use Tax Act, the Service Occupation Tax Act, and this Act, each

1 month the Department shall deposit \$500,000 into the State  
2 Crime Laboratory Fund.

3 Of the remainder of the moneys received by the Department  
4 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
5 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
6 and after July 1, 1989, 3.8% thereof shall be paid into the  
7 Build Illinois Fund; provided, however, that if in any fiscal  
8 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
9 may be, of the moneys received by the Department and required  
10 to be paid into the Build Illinois Fund pursuant to this Act,  
11 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
12 Act, and Section 9 of the Service Occupation Tax Act, such Acts  
13 being hereinafter called the "Tax Acts" and such aggregate of  
14 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
15 called the "Tax Act Amount", and (2) the amount transferred to  
16 the Build Illinois Fund from the State and Local Sales Tax  
17 Reform Fund shall be less than the Annual Specified Amount (as  
18 hereinafter defined), an amount equal to the difference shall  
19 be immediately paid into the Build Illinois Fund from other  
20 moneys received by the Department pursuant to the Tax Acts; the  
21 "Annual Specified Amount" means the amounts specified below for  
22 fiscal years 1986 through 1993:

23	Fiscal Year	Annual Specified Amount
24	1986	\$54,800,000
25	1987	\$76,650,000
26	1988	\$80,480,000

1	1989	\$88,510,000
2	1990	\$115,330,000
3	1991	\$145,470,000
4	1992	\$182,730,000
5	1993	\$206,520,000;

6 and means the Certified Annual Debt Service Requirement (as  
7 defined in Section 13 of the Build Illinois Bond Act) or the  
8 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
9 each fiscal year thereafter; and further provided, that if on  
10 the last business day of any month the sum of (1) the Tax Act  
11 Amount required to be deposited into the Build Illinois Bond  
12 Account in the Build Illinois Fund during such month and (2)  
13 the amount transferred to the Build Illinois Fund from the  
14 State and Local Sales Tax Reform Fund shall have been less than  
15 1/12 of the Annual Specified Amount, an amount equal to the  
16 difference shall be immediately paid into the Build Illinois  
17 Fund from other moneys received by the Department pursuant to  
18 the Tax Acts; and, further provided, that in no event shall the  
19 payments required under the preceding proviso result in  
20 aggregate payments into the Build Illinois Fund pursuant to  
21 this clause (b) for any fiscal year in excess of the greater of  
22 (i) the Tax Act Amount or (ii) the Annual Specified Amount for  
23 such fiscal year. The amounts payable into the Build Illinois  
24 Fund under clause (b) of the first sentence in this paragraph  
25 shall be payable only until such time as the aggregate amount  
26 on deposit under each trust indenture securing Bonds issued and

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

1 and charge set forth in Section 12 of the Build Illinois Bond  
2 Act.

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

	Fiscal Year	Total Deposit
15		
16	1993	\$0
17	1994	53,000,000
18	1995	58,000,000
19	1996	61,000,000
20	1997	64,000,000
21	1998	68,000,000
22	1999	71,000,000
23	2000	75,000,000
24	2001	80,000,000
25	2002	93,000,000

1	2003	99,000,000
2	2004	103,000,000
3	2005	108,000,000
4	2006	113,000,000
5	2007	119,000,000
6	2008	126,000,000
7	2009	132,000,000
8	2010	139,000,000
9	2011	146,000,000
10	2012	153,000,000
11	2013	161,000,000
12	2014	170,000,000
13	2015	179,000,000
14	2016	189,000,000
15	2017	199,000,000
16	2018	210,000,000
17	2019	221,000,000
18	2020	233,000,000
19	2021	246,000,000
20	2022	260,000,000
21	2023	275,000,000
22	2024	275,000,000
23	2025	275,000,000
24	2026	279,000,000
25	2027	292,000,000
26	2028	307,000,000

1	2029	322,000,000
2	2030	338,000,000
3	2031	350,000,000
4	2032	350,000,000

5 and

6 each fiscal year

7 thereafter that bonds

8 are outstanding under

9 Section 13.2 of the

10 Metropolitan Pier and

11 Exposition Authority Act,

12 but not after fiscal year 2060.

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

26 Subject to payment of amounts into the Capital Projects

1 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,  
2 and the McCormick Place Expansion Project Fund pursuant to the  
3 preceding paragraphs or in any amendments thereto hereafter  
4 enacted, the Department shall each month deposit into the  
5 Aviation Fuel Sales Tax Refund Fund an amount estimated by the  
6 Department to be required for refunds of the 80% portion of the  
7 tax on aviation fuel under this Act.

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

16 Subject to payment of amounts into the Build Illinois Fund  
17 and the McCormick Place Expansion Project Fund pursuant to the  
18 preceding paragraphs or in any amendments thereto hereafter  
19 enacted, beginning with the receipt of the first report of  
20 taxes paid by an eligible business and continuing for a 25-year  
21 period, the Department shall each month pay into the Energy  
22 Infrastructure Fund 80% of the net revenue realized from the  
23 6.25% general rate on the selling price of Illinois-mined coal  
24 that was sold to an eligible business. For purposes of this  
25 paragraph, the term "eligible business" means a new electric  
26 generating facility certified pursuant to Section 605-332 of



1 the Department of Commerce and Economic Opportunity Law of the  
2 Civil Administrative Code of Illinois.

3 Subject to payment of amounts into the Build Illinois Fund,  
4 the McCormick Place Expansion Project Fund, the Illinois Tax  
5 Increment Fund, and the Energy Infrastructure Fund pursuant to  
6 the preceding paragraphs or in any amendments to this Section  
7 hereafter enacted, beginning on the first day of the first  
8 calendar month to occur on or after August 26, 2014 (the  
9 effective date of Public Act 98-1098), each month, from the  
10 collections made under Section 9 of the Use Tax Act, Section 9  
11 of the Service Use Tax Act, Section 9 of the Service Occupation  
12 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,  
13 the Department shall pay into the Tax Compliance and  
14 Administration Fund, to be used, subject to appropriation, to  
15 fund additional auditors and compliance personnel at the  
16 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
17 the cash receipts collected during the preceding fiscal year by  
18 the Audit Bureau of the Department under the Use Tax Act, the  
19 Service Use Tax Act, the Service Occupation Tax Act, the  
20 Retailers' Occupation Tax Act, and associated local occupation  
21 and use taxes administered by the Department (except the amount  
22 collected on aviation fuel sold on or after December 1, 2019).

23 Subject to payments of amounts into the Build Illinois  
24 Fund, the McCormick Place Expansion Project Fund, the Illinois  
25 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax  
26 Compliance and Administration Fund as provided in this Section,

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

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

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

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

8 If the annual information return required by this Section  
9 is not filed when and as required, the taxpayer shall be liable  
10 as follows:

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

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

21 The chief executive officer, proprietor, owner or highest  
22 ranking manager shall sign the annual return to certify the  
23 accuracy of the information contained therein. Any person who  
24 willfully signs the annual return containing false or  
25 inaccurate information shall be guilty of perjury and punished  
26 accordingly. The annual return form prescribed by the

1 Department shall include a warning that the person signing the  
2 return may be liable for perjury.

3 The provisions of this Section concerning the filing of an  
4 annual information return do not apply to a retailer who is not  
5 required to file an income tax return with the United States  
6 Government.

7 As soon as possible after the first day of each month, upon  
8 certification of the Department of Revenue, the Comptroller  
9 shall order transferred and the Treasurer shall transfer from  
10 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
11 equal to 1.7% of 80% of the net revenue realized under this Act  
12 for the second preceding month. Beginning April 1, 2000, this  
13 transfer is no longer required and shall not be made.

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

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

25 Any person who promotes, organizes, provides retail  
26 selling space for concessionaires or other types of sellers at

1 the Illinois State Fair, DuQuoin State Fair, county fairs,  
2 local fairs, art shows, flea markets and similar exhibitions or  
3 events, including any transient merchant as defined by Section  
4 2 of the Transient Merchant Act of 1987, is required to file a  
5 report with the Department providing the name of the merchant's  
6 business, the name of the person or persons engaged in  
7 merchant's business, the permanent address and Illinois  
8 Retailers Occupation Tax Registration Number of the merchant,  
9 the dates and location of the event and other reasonable  
10 information that the Department may require. The report must be  
11 filed not later than the 20th day of the month next following  
12 the month during which the event with retail sales was held.  
13 Any person who fails to file a report required by this Section  
14 commits a business offense and is subject to a fine not to  
15 exceed \$250.

16 Any person engaged in the business of selling tangible  
17 personal property at retail as a concessionaire or other type  
18 of seller at the Illinois State Fair, county fairs, art shows,  
19 flea markets and similar exhibitions or events, or any  
20 transient merchants, as defined by Section 2 of the Transient  
21 Merchant Act of 1987, may be required to make a daily report of  
22 the amount of such sales to the Department and to make a daily  
23 payment of the full amount of tax due. The Department shall  
24 impose this requirement when it finds that there is a  
25 significant risk of loss of revenue to the State at such an  
26 exhibition or event. Such a finding shall be based on evidence

1 that a substantial number of concessionaires or other sellers  
2 who are not residents of Illinois will be engaging in the  
3 business of selling tangible personal property at retail at the  
4 exhibition or event, or other evidence of a significant risk of  
5 loss of revenue to the State. The Department shall notify  
6 concessionaires and other sellers affected by the imposition of  
7 this requirement. In the absence of notification by the  
8 Department, the concessionaires and other sellers shall file  
9 their returns as otherwise required in this Section.

10 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;  
11 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.  
12 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

13 (35 ILCS 120/6) (from Ch. 120, par. 445)

14 Sec. 6. Credit memorandum or refund. If it appears, after  
15 claim therefor filed with the Department, that an amount of tax  
16 or penalty or interest has been paid which was not due under  
17 this Act, whether as the result of a mistake of fact or an  
18 error of law, except as hereinafter provided, then the  
19 Department shall issue a credit memorandum or refund to the  
20 person who made the erroneous payment or, if that person died  
21 or became a person under legal disability, to his or her legal  
22 representative, as such. For purposes of this Section, the tax  
23 is deemed to be erroneously paid by a retailer when the  
24 manufacturer of a motor vehicle sold by the retailer accepts  
25 the return of that automobile and refunds to the purchaser the

1 selling price of that vehicle as provided in the New Vehicle  
2 Buyer Protection Act. When a motor vehicle is returned for a  
3 refund of the purchase price under the New Vehicle Buyer  
4 Protection Act, the Department shall issue a credit memorandum  
5 or a refund for the amount of tax paid by the retailer under  
6 this Act attributable to the initial sale of that vehicle.  
7 Claims submitted by the retailer are subject to the same  
8 restrictions and procedures provided for in this Act. If it is  
9 determined that the Department should issue a credit memorandum  
10 or refund, the Department may first apply the amount thereof  
11 against any tax or penalty or interest due or to become due  
12 under this Act or under the Use Tax Act, the Service Occupation  
13 Tax Act, the Service Use Tax Act, any local occupation or use  
14 tax administered by the Department, Section 4 of the Water  
15 Commission Act of 1985, subsections (b), (c) and (d) of Section  
16 5.01 of the Local Mass Transit District Act, or subsections  
17 (e), (f) and (g) of Section 4.03 of the Regional Transportation  
18 Authority Act, from the person who made the erroneous payment.  
19 If no tax or penalty or interest is due and no proceeding is  
20 pending to determine whether such person is indebted to the  
21 Department for tax or penalty or interest, the credit  
22 memorandum or refund shall be issued to the claimant; or (in  
23 the case of a credit memorandum) the credit memorandum may be  
24 assigned and set over by the lawful holder thereof, subject to  
25 reasonable rules of the Department, to any other person who is  
26 subject to this Act, the Use Tax Act, the Service Occupation

1 Tax Act, the Service Use Tax Act, any local occupation or use  
2 tax administered by the Department, Section 4 of the Water  
3 Commission Act of 1985, subsections (b), (c) and (d) of Section  
4 5.01 of the Local Mass Transit District Act, or subsections  
5 (e), (f) and (g) of Section 4.03 of the Regional Transportation  
6 Authority Act, and the amount thereof applied by the Department  
7 against any tax or penalty or interest due or to become due  
8 under this Act or under the Use Tax Act, the Service Occupation  
9 Tax Act, the Service Use Tax Act, any local occupation or use  
10 tax administered by the Department, Section 4 of the Water  
11 Commission Act of 1985, subsections (b), (c) and (d) of Section  
12 5.01 of the Local Mass Transit District Act, or subsections  
13 (e), (f) and (g) of Section 4.03 of the Regional Transportation  
14 Authority Act, from such assignee. However, as to any claim for  
15 credit or refund filed with the Department on and after each  
16 January 1 and July 1 no amount of tax or penalty or interest  
17 erroneously paid (either in total or partial liquidation of a  
18 tax or penalty or amount of interest under this Act) more than  
19 3 years prior to such January 1 and July 1, respectively, shall  
20 be credited or refunded, except that if both the Department and  
21 the taxpayer have agreed to an extension of time to issue a  
22 notice of tax liability as provided in Section 4 of this Act,  
23 such claim may be filed at any time prior to the expiration of  
24 the period agreed upon.

25 No claim may be allowed for any amount paid to the  
26 Department, whether paid voluntarily or involuntarily, if paid



1 in total or partial liquidation of an assessment which had  
2 become final before the claim for credit or refund to recover  
3 the amount so paid is filed with the Department, or if paid in  
4 total or partial liquidation of a judgment or order of court.  
5 No credit may be allowed or refund made for any amount paid by  
6 or collected from any claimant unless it appears (a) that the  
7 claimant bore the burden of such amount and has not been  
8 relieved thereof nor reimbursed therefor and has not shifted  
9 such burden directly or indirectly through inclusion of such  
10 amount in the price of the tangible personal property sold by  
11 him or her or in any manner whatsoever; and that no  
12 understanding or agreement, written or oral, exists whereby he  
13 or she or his or her legal representative may be relieved of  
14 the burden of such amount, be reimbursed therefor or may shift  
15 the burden thereof; or (b) that he or she or his or her legal  
16 representative has repaid unconditionally such amount to his or  
17 her vendee (1) who bore the burden thereof and has not shifted  
18 such burden directly or indirectly, in any manner whatsoever;  
19 (2) who, if he or she has shifted such burden, has repaid  
20 unconditionally such amount to his own vendee; and (3) who is  
21 not entitled to receive any reimbursement therefor from any  
22 other source than from his or her vendor, nor to be relieved of  
23 such burden in any manner whatsoever. No credit may be allowed  
24 or refund made for any amount paid by or collected from any  
25 claimant unless it appears that the claimant has  
26 unconditionally repaid, to the purchaser, any amount collected

1 from the purchaser and retained by the claimant with respect to  
2 the same transaction under the Use Tax Act.

3 Any credit or refund that is allowed under this Section  
4 shall bear interest at the rate and in the manner specified in  
5 the Uniform Penalty and Interest Act.

6 In case the Department determines that the claimant is  
7 entitled to a refund, such refund shall be made only from the  
8 Aviation Fuel Sales Tax Refund Fund or from such appropriation  
9 as may be available for that purpose, as appropriate. If it  
10 appears unlikely that the amount available ~~appropriated~~ would  
11 permit everyone having a claim allowed during the period  
12 covered by such appropriation or from the Aviation Fuel Sales  
13 Tax Refund Fund, as appropriate, to elect to receive a cash  
14 refund, the Department, by rule or regulation, shall provide  
15 for the payment of refunds in hardship cases and shall define  
16 what types of cases qualify as hardship cases.

17 If a retailer who has failed to pay retailers' occupation  
18 tax on gross receipts from retail sales is required by the  
19 Department to pay such tax, such retailer, without filing any  
20 formal claim with the Department, shall be allowed to take  
21 credit against such retailers' occupation tax liability to the  
22 extent, if any, to which such retailer has paid an amount  
23 equivalent to retailers' occupation tax or has paid use tax in  
24 error to his or her vendor or vendors of the same tangible  
25 personal property which such retailer bought for resale and did  
26 not first use before selling it, and no penalty or interest

1 shall be charged to such retailer on the amount of such credit.  
2 However, when such credit is allowed to the retailer by the  
3 Department, the vendor is precluded from refunding any of that  
4 tax to the retailer and filing a claim for credit or refund  
5 with respect thereto with the Department. The provisions of  
6 this amendatory Act shall be applied retroactively, regardless  
7 of the date of the transaction.

8 (Source: P.A. 91-901, eff. 1-1-01.)

9 (35 ILCS 120/11) (from Ch. 120, par. 450)

10 Sec. 11. All information received by the Department from  
11 returns filed under this Act, or from any investigation  
12 conducted under this Act, shall be confidential, except for  
13 official purposes, and any person who divulges any such  
14 information in any manner, except in accordance with a proper  
15 judicial order or as otherwise provided by law, shall be guilty  
16 of a Class B misdemeanor with a fine not to exceed \$7,500.

17 Nothing in this Act prevents the Director of Revenue from  
18 publishing or making available to the public the names and  
19 addresses of persons filing returns under this Act, or  
20 reasonable statistics concerning the operation of the tax by  
21 grouping the contents of returns so the information in any  
22 individual return is not disclosed.

23 Nothing in this Act prevents the Director of Revenue from  
24 divulging to the United States Government or the government of  
25 any other state, or any officer or agency thereof, for

1 exclusively official purposes, information received by the  
2 Department in administering this Act, provided that such other  
3 governmental agency agrees to divulge requested tax  
4 information to the Department.

5 The Department's furnishing of information derived from a  
6 taxpayer's return or from an investigation conducted under this  
7 Act to the surety on a taxpayer's bond that has been furnished  
8 to the Department under this Act, either to provide notice to  
9 such surety of its potential liability under the bond or, in  
10 order to support the Department's demand for payment from such  
11 surety under the bond, is an official purpose within the  
12 meaning of this Section.

13 The furnishing upon request of information obtained by the  
14 Department from returns filed under this Act or investigations  
15 conducted under this Act to the Illinois Liquor Control  
16 Commission for official use is deemed to be an official purpose  
17 within the meaning of this Section.

18 Notice to a surety of potential liability shall not be  
19 given unless the taxpayer has first been notified, not less  
20 than 10 days prior thereto, of the Department's intent to so  
21 notify the surety.

22 The furnishing upon request of the Auditor General, or his  
23 authorized agents, for official use, of returns filed and  
24 information related thereto under this Act is deemed to be an  
25 official purpose within the meaning of this Section.

26 Where an appeal or a protest has been filed on behalf of a

1 taxpayer, the furnishing upon request of the attorney for the  
2 taxpayer of returns filed by the taxpayer and information  
3 related thereto under this Act is deemed to be an official  
4 purpose within the meaning of this Section.

5 The furnishing of financial information to a municipality  
6 or county, upon request of the chief executive officer thereof,  
7 is an official purpose within the meaning of this Section,  
8 provided the municipality or county agrees in writing to the  
9 requirements of this Section. Information provided to  
10 municipalities and counties under this paragraph shall be  
11 limited to: (1) the business name; (2) the business address;  
12 (3) the standard classification number assigned to the  
13 business; (4) net revenue distributed to the requesting  
14 municipality or county that is directly related to the  
15 requesting municipality's or county's local share of the  
16 proceeds under the Use Tax Act, the Service Use Tax Act, the  
17 Service Occupation Tax Act, and the Retailers' Occupation Tax  
18 Act distributed from the Local Government Tax Fund, and, if  
19 applicable, any locally imposed retailers' occupation tax or  
20 service occupation tax; and (5) a listing of all businesses  
21 within the requesting municipality or county by account  
22 identification number and address. On and after July 1, 2015,  
23 the furnishing of financial information to municipalities and  
24 counties under this paragraph may be by electronic means.

25 Information so provided shall be subject to all  
26 confidentiality provisions of this Section. The written

1 agreement shall provide for reciprocity, limitations on  
2 access, disclosure, and procedures for requesting information.

3 The Department may make available to the Board of Trustees  
4 of any Metro East Mass Transit District information contained  
5 on transaction reporting returns required to be filed under  
6 Section 3 of this Act that report sales made within the  
7 boundary of the taxing authority of that Metro East Mass  
8 Transit District, as provided in Section 5.01 of the Local Mass  
9 Transit District Act. The disclosure shall be made pursuant to  
10 a written agreement between the Department and the Board of  
11 Trustees of a Metro East Mass Transit District, which is an  
12 official purpose within the meaning of this Section. The  
13 written agreement between the Department and the Board of  
14 Trustees of a Metro East Mass Transit District shall provide  
15 for reciprocity, limitations on access, disclosure, and  
16 procedures for requesting information. Information so provided  
17 shall be subject to all confidentiality provisions of this  
18 Section.

19 The Director may make available to any State agency,  
20 including the Illinois Supreme Court, which licenses persons to  
21 engage in any occupation, information that a person licensed by  
22 such agency has failed to file returns under this Act or pay  
23 the tax, penalty and interest shown therein, or has failed to  
24 pay any final assessment of tax, penalty or interest due under  
25 this Act. The Director may make available to any State agency,  
26 including the Illinois Supreme Court, information regarding

1 whether a bidder, contractor, or an affiliate of a bidder or  
2 contractor has failed to collect and remit Illinois Use tax on  
3 sales into Illinois, or any tax under this Act or pay the tax,  
4 penalty, and interest shown therein, or has failed to pay any  
5 final assessment of tax, penalty, or interest due under this  
6 Act, for the limited purpose of enforcing bidder and contractor  
7 certifications. The Director may make available to units of  
8 local government and school districts that require bidder and  
9 contractor certifications, as set forth in Sections 50-11 and  
10 50-12 of the Illinois Procurement Code, information regarding  
11 whether a bidder, contractor, or an affiliate of a bidder or  
12 contractor has failed to collect and remit Illinois Use tax on  
13 sales into Illinois, file returns under this Act, or pay the  
14 tax, penalty, and interest shown therein, or has failed to pay  
15 any final assessment of tax, penalty, or interest due under  
16 this Act, for the limited purpose of enforcing bidder and  
17 contractor certifications. For purposes of this Section, the  
18 term "affiliate" means any entity that (1) directly,  
19 indirectly, or constructively controls another entity, (2) is  
20 directly, indirectly, or constructively controlled by another  
21 entity, or (3) is subject to the control of a common entity.  
22 For purposes of this Section, an entity controls another entity  
23 if it owns, directly or individually, more than 10% of the  
24 voting securities of that entity. As used in this Section, the  
25 term "voting security" means a security that (1) confers upon  
26 the holder the right to vote for the election of members of the

1 board of directors or similar governing body of the business or  
2 (2) is convertible into, or entitles the holder to receive upon  
3 its exercise, a security that confers such a right to vote. A  
4 general partnership interest is a voting security.

5 The Director may make available to any State agency,  
6 including the Illinois Supreme Court, units of local  
7 government, and school districts, information regarding  
8 whether a bidder or contractor is an affiliate of a person who  
9 is not collecting and remitting Illinois Use taxes for the  
10 limited purpose of enforcing bidder and contractor  
11 certifications.

12 The Director may also make available to the Secretary of  
13 State information that a limited liability company, which has  
14 filed articles of organization with the Secretary of State, or  
15 corporation which has been issued a certificate of  
16 incorporation by the Secretary of State has failed to file  
17 returns under this Act or pay the tax, penalty and interest  
18 shown therein, or has failed to pay any final assessment of  
19 tax, penalty or interest due under this Act. An assessment is  
20 final when all proceedings in court for review of such  
21 assessment have terminated or the time for the taking thereof  
22 has expired without such proceedings being instituted.

23 The Director shall make available for public inspection in  
24 the Department's principal office and for publication, at cost,  
25 administrative decisions issued on or after January 1, 1995.  
26 These decisions are to be made available in a manner so that



1 the following taxpayer information is not disclosed:

2 (1) The names, addresses, and identification numbers  
3 of the taxpayer, related entities, and employees.

4 (2) At the sole discretion of the Director, trade  
5 secrets or other confidential information identified as  
6 such by the taxpayer, no later than 30 days after receipt  
7 of an administrative decision, by such means as the  
8 Department shall provide by rule.

9 The Director shall determine the appropriate extent of the  
10 deletions allowed in paragraph (2). In the event the taxpayer  
11 does not submit deletions, the Director shall make only the  
12 deletions specified in paragraph (1).

13 The Director shall make available for public inspection and  
14 publication an administrative decision within 180 days after  
15 the issuance of the administrative decision. The term  
16 "administrative decision" has the same meaning as defined in  
17 Section 3-101 of Article III of the Code of Civil Procedure.  
18 Costs collected under this Section shall be paid into the Tax  
19 Compliance and Administration Fund.

20 Nothing contained in this Act shall prevent the Director  
21 from divulging information to any person pursuant to a request  
22 or authorization made by the taxpayer or by an authorized  
23 representative of the taxpayer.

24 The furnishing of information obtained by the Department  
25 from returns filed under this amendatory Act of the 101st  
26 General Assembly to the Department of Transportation for

1 purposes of compliance with this amendatory Act of the 101st  
2 General Assembly regarding aviation fuel is deemed to be an  
3 official purpose within the meaning of this Section.

4 (Source: P.A. 98-1058, eff. 1-1-15; 99-517, eff. 6-30-16.)

5 Section 15-30. The Motor Fuel Tax Law is amended by  
6 changing Sections 2, 2b, and 8a as follows:

7 (35 ILCS 505/2) (from Ch. 120, par. 418)

8 Sec. 2. A tax is imposed on the privilege of operating  
9 motor vehicles upon the public highways and recreational-type  
10 watercraft upon the waters of this State.

11 (a) Prior to August 1, 1989, the tax is imposed at the rate  
12 of 13 cents per gallon on all motor fuel used in motor vehicles  
13 operating on the public highways and recreational type  
14 watercraft operating upon the waters of this State. Beginning  
15 on August 1, 1989 and until January 1, 1990, the rate of the  
16 tax imposed in this paragraph shall be 16 cents per gallon.  
17 Beginning January 1, 1990, the rate of tax imposed in this  
18 paragraph, including the tax on compressed natural gas, shall  
19 be 19 cents per gallon.

20 (b) The tax on the privilege of operating motor vehicles  
21 which use diesel fuel, liquefied natural gas, or propane shall  
22 be the rate according to paragraph (a) plus an additional 2 1/2  
23 cents per gallon. "Diesel fuel" is defined as any product  
24 intended for use or offered for sale as a fuel for engines in

1 which the fuel is injected into the combustion chamber and  
2 ignited by pressure without electric spark.

3 (c) A tax is imposed upon the privilege of engaging in the  
4 business of selling motor fuel as a retailer or reseller on all  
5 motor fuel used in motor vehicles operating on the public  
6 highways and recreational type watercraft operating upon the  
7 waters of this State: (1) at the rate of 3 cents per gallon on  
8 motor fuel owned or possessed by such retailer or reseller at  
9 12:01 a.m. on August 1, 1989; and (2) at the rate of 3 cents per  
10 gallon on motor fuel owned or possessed by such retailer or  
11 reseller at 12:01 A.M. on January 1, 1990.

12 Retailers and resellers who are subject to this additional  
13 tax shall be required to inventory such motor fuel and pay this  
14 additional tax in a manner prescribed by the Department of  
15 Revenue.

16 The tax imposed in this paragraph (c) shall be in addition  
17 to all other taxes imposed by the State of Illinois or any unit  
18 of local government in this State.

19 (d) Except as provided in Section 2a, the collection of a  
20 tax based on gallonage of gasoline used for the propulsion of  
21 any aircraft is prohibited on and after October 1, 1979, and  
22 the collection of a tax based on gallonage of special fuel used  
23 for the propulsion of any aircraft is prohibited on and after  
24 December 1, 2019.

25 (e) The collection of a tax, based on gallonage of all  
26 products commonly or commercially known or sold as 1-K

1 kerosene, regardless of its classification or uses, is  
2 prohibited (i) on and after July 1, 1992 until December 31,  
3 1999, except when the 1-K kerosene is either: (1) delivered  
4 into bulk storage facilities of a bulk user, or (2) delivered  
5 directly into the fuel supply tanks of motor vehicles and (ii)  
6 on and after January 1, 2000. Beginning on January 1, 2000, the  
7 collection of a tax, based on gallonage of all products  
8 commonly or commercially known or sold as 1-K kerosene,  
9 regardless of its classification or uses, is prohibited except  
10 when the 1-K kerosene is delivered directly into a storage tank  
11 that is located at a facility that has withdrawal facilities  
12 that are readily accessible to and are capable of dispensing  
13 1-K kerosene into the fuel supply tanks of motor vehicles. For  
14 purposes of this subsection (e), a facility is considered to  
15 have withdrawal facilities that are not "readily accessible to  
16 and capable of dispensing 1-K kerosene into the fuel supply  
17 tanks of motor vehicles" only if the 1-K kerosene is delivered  
18 from: (i) a dispenser hose that is short enough so that it will  
19 not reach the fuel supply tank of a motor vehicle or (ii) a  
20 dispenser that is enclosed by a fence or other physical barrier  
21 so that a vehicle cannot pull alongside the dispenser to permit  
22 fueling.

23 Any person who sells or uses 1-K kerosene for use in motor  
24 vehicles upon which the tax imposed by this Law has not been  
25 paid shall be liable for any tax due on the sales or use of 1-K  
26 kerosene.

1 (Source: P.A. 100-9, eff. 7-1-17.)

2 (35 ILCS 505/2b) (from Ch. 120, par. 418b)

3 Sec. 2b. Receiver's monthly return. In addition to the tax  
4 collection and reporting responsibilities imposed elsewhere in  
5 this Act, a person who is required to pay the tax imposed by  
6 Section 2a of this Act shall pay the tax to the Department by  
7 return showing all fuel purchased, acquired or received and  
8 sold, distributed or used during the preceding calendar month  
9 including losses of fuel as the result of evaporation or  
10 shrinkage due to temperature variations, and such other  
11 reasonable information as the Department may require. Losses of  
12 fuel as the result of evaporation or shrinkage due to  
13 temperature variations may not exceed 1% of the total gallons  
14 in storage at the beginning of the month, plus the receipts of  
15 gallonage during the month, minus the gallonage remaining in  
16 storage at the end of the month. Any loss reported that is in  
17 excess of this amount shall be subject to the tax imposed by  
18 Section 2a of this Law. On and after July 1, 2001, for each  
19 6-month period January through June, net losses of fuel (for  
20 each category of fuel that is required to be reported on a  
21 return) as the result of evaporation or shrinkage due to  
22 temperature variations may not exceed 1% of the total gallons  
23 in storage at the beginning of each January, plus the receipts  
24 of gallonage each January through June, minus the gallonage  
25 remaining in storage at the end of each June. On and after July

1 1, 2001, for each 6-month period July through December, net  
2 losses of fuel (for each category of fuel that is required to  
3 be reported on a return) as the result of evaporation or  
4 shrinkage due to temperature variations may not exceed 1% of  
5 the total gallons in storage at the beginning of each July,  
6 plus the receipts of gallonage each July through December,  
7 minus the gallonage remaining in storage at the end of each  
8 December. Any net loss reported that is in excess of this  
9 amount shall be subject to the tax imposed by Section 2a of  
10 this Law. For purposes of this Section, "net loss" means the  
11 number of gallons gained through temperature variations minus  
12 the number of gallons lost through temperature variations or  
13 evaporation for each of the respective 6-month periods.

14 The return shall be prescribed by the Department and shall  
15 be filed between the 1st and 20th days of each calendar month.  
16 The Department may, in its discretion, combine the returns  
17 filed under this Section, Section 5, and Section 5a of this  
18 Act. The return must be accompanied by appropriate  
19 computer-generated magnetic media supporting schedule data in  
20 the format required by the Department, unless, as provided by  
21 rule, the Department grants an exception upon petition of a  
22 taxpayer. If the return is filed timely, the seller shall take  
23 a discount of 2% through June 30, 2003 and 1.75% thereafter  
24 which is allowed to reimburse the seller for the expenses  
25 incurred in keeping records, preparing and filing returns,  
26 collecting and remitting the tax and supplying data to the

1 Department on request. The discount, however, shall be  
2 applicable only to the amount of payment which accompanies a  
3 return that is filed timely in accordance with this Section.  
4 The discount under this Section is not allowed for taxes paid  
5 on aviation fuel that are deposited into the State Aviation  
6 Program Fund under this Act.

7 Beginning on January 1, 2020, each person who is required  
8 to pay the tax imposed under Section 2a of this Act on aviation  
9 fuel sold or used in this State during the preceding calendar  
10 month shall, instead of reporting and paying tax on aviation  
11 fuel as otherwise required by this Section, report and pay such  
12 tax on a separate aviation fuel tax return, on or before the  
13 twentieth day of each calendar month. The requirements related  
14 to the return shall be as otherwise provided in this Section.  
15 Notwithstanding any other provisions of this Act to the  
16 contrary, a person required to pay the tax imposed by Section  
17 2a of this Act on aviation fuel shall file all aviation fuel  
18 tax returns and shall make all aviation fuel tax payments by  
19 electronic means in the manner and form required by the  
20 Department. For purposes of this paragraph, "aviation fuel"  
21 means a product that is intended for use or offered for sale as  
22 fuel for an aircraft.

23 If any payment provided for in this Section exceeds the  
24 receiver's liabilities under this Act, as shown on an original  
25 return, the Department may authorize the receiver to credit  
26 such excess payment against liability subsequently to be

1 remitted to the Department under this Act, in accordance with  
2 reasonable rules adopted by the Department. If the Department  
3 subsequently determines that all or any part of the credit  
4 taken was not actually due to the receiver, the receiver's  
5 discount shall be reduced by an amount equal to the difference  
6 between the discount as applied to the credit taken and that  
7 actually due, and that receiver shall be liable for penalties  
8 and interest on such difference.

9 (Source: P.A. 100-1171, eff. 1-4-19.)

10 (35 ILCS 505/8a) (from Ch. 120, par. 424a)

11 Sec. 8a. All money received by the Department under Section  
12 2a of this Act, except money received from taxes on aviation  
13 fuel sold or used on or after December 1, 2019, shall be  
14 deposited in the Underground Storage Tank Fund created by  
15 Section 57.11 of the Environmental Protection Act, as now or  
16 hereafter amended. All money received by the Department under  
17 Section 2a of this Act for aviation fuel sold or used on or  
18 after December 1, 2019, shall be deposited into the State  
19 Aviation Program Fund. This exception for aviation fuel only  
20 applies for so long as the revenue use requirements of 49  
21 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.  
22 For purposes of this Section, "aviation fuel" means a product  
23 that is intended for use or offered for sale as fuel for an  
24 aircraft.

25 (Source: P.A. 88-496.)



1 Section 15-32. The Illinois Income Tax Act is amended by  
2 changing Section 703A as follows:

3 (35 ILCS 5/703A)

4 Sec. 703A. Information for reportable payment  
5 transactions. Every person required under Section 6050W of the  
6 Internal Revenue Code to file federal Form 1099-K, Third-Party  
7 Payment Card and Third Party Network Transactions, identifying  
8 a reportable payment transaction to a payee with an Illinois  
9 address shall furnish a copy to the Department at such time and  
10 in such manner as the Department may prescribe. In addition,  
11 for reporting periods beginning on or after January 1, 2020, at  
12 the same time and in the same manner as the foregoing  
13 reportable payment transactions are required to be reported to  
14 the Department, the person shall report to the Department and  
15 to any payee with an Illinois address any information required  
16 by Section 6050W of the Internal Revenue Code with respect to  
17 third-party network transactions related to that payee, but  
18 without regard to the de minimis limitations of subsection (e)  
19 of Section 6050W of the Internal Revenue Code, if, in that  
20 reporting period, the amount of those transactions exceeds  
21 \$1,000 and the aggregate number of those transactions exceeds  
22 3. Failure to provide any information required by this Section  
23 shall incur a penalty for failure to file an information return  
24 as provided in Section 3-4 of the Uniform Penalty and Interest

1 Act. The Department shall not share information gathered from  
2 Third Party Settlement Organizations with other federal,  
3 State, or local government entities.

4 (Source: P.A. 100-1171, eff. 1-4-19.)

5 Section 15-35. The Innovation Development and Economy Act  
6 is amended by changing Sections 10 and 31 as follows:

7 (50 ILCS 470/10)

8 Sec. 10. Definitions. As used in this Act, the following  
9 words and phrases shall have the following meanings unless a  
10 different meaning clearly appears from the context:

11 "Base year" means the calendar year immediately prior to  
12 the calendar year in which the STAR bond district is  
13 established.

14 "Commence work" means the manifest commencement of actual  
15 operations on the development site, such as, erecting a  
16 building, general on-site and off-site grading and utility  
17 installations, commencing design and construction  
18 documentation, ordering lead-time materials, excavating the  
19 ground to lay a foundation or a basement, or work of like  
20 description which a reasonable person would recognize as being  
21 done with the intention and purpose to continue work until the  
22 project is completed.

23 "County" means the county in which a proposed STAR bond  
24 district is located.

1 "De minimis" means an amount less than 15% of the land area  
2 within a STAR bond district.

3 "Department of Revenue" means the Department of Revenue of  
4 the State of Illinois.

5 "Destination user" means an owner, operator, licensee,  
6 co-developer, subdeveloper, or tenant (i) that operates a  
7 business within a STAR bond district that is a retail store  
8 having at least 150,000 square feet of sales floor area; (ii)  
9 that at the time of opening does not have another Illinois  
10 location within a 70 mile radius; (iii) that has an annual  
11 average of not less than 30% of customers who travel from at  
12 least 75 miles away or from out-of-state, as demonstrated by  
13 data from a comparable existing store or stores, or, if there  
14 is no comparable existing store, as demonstrated by an economic  
15 analysis that shows that the proposed retailer will have an  
16 annual average of not less than 30% of customers who travel  
17 from at least 75 miles away or from out-of-state; and (iv) that  
18 makes an initial capital investment, including project costs  
19 and other direct costs, of not less than \$30,000,000 for such  
20 retail store.

21 "Destination hotel" means a hotel (as that term is defined  
22 in Section 2 of the Hotel Operators' Occupation Tax Act)  
23 complex having at least 150 guest rooms and which also includes  
24 a venue for entertainment attractions, rides, or other  
25 activities oriented toward the entertainment and amusement of  
26 its guests and other patrons.

1 "Developer" means any individual, corporation, trust,  
2 estate, partnership, limited liability partnership, limited  
3 liability company, or other entity. The term does not include a  
4 not-for-profit entity, political subdivision, or other agency  
5 or instrumentality of the State.

6 "Director" means the Director of Revenue, who shall consult  
7 with the Director of Commerce and Economic Opportunity in any  
8 approvals or decisions required by the Director under this Act.

9 "Economic impact study" means a study conducted by an  
10 independent economist to project the financial benefit of the  
11 proposed STAR bond project to the local, regional, and State  
12 economies, consider the proposed adverse impacts on similar  
13 projects and businesses, as well as municipalities within the  
14 projected market area, and draw conclusions about the net  
15 effect of the proposed STAR bond project on the local,  
16 regional, and State economies. A copy of the economic impact  
17 study shall be provided to the Director for review.

18 "Eligible area" means any improved or vacant area that (i)  
19 is contiguous and is not, in the aggregate, less than 250 acres  
20 nor more than 500 acres which must include only parcels of real  
21 property directly and substantially benefited by the proposed  
22 STAR bond district plan, (ii) is adjacent to a federal  
23 interstate highway, (iii) is within one mile of 2 State  
24 highways, (iv) is within one mile of an entertainment user, or  
25 a major or minor league sports stadium or other similar  
26 entertainment venue that had an initial capital investment of

1 at least \$20,000,000, and (v) includes land that was previously  
2 surface or strip mined. The area may be bisected by streets,  
3 highways, roads, alleys, railways, bike paths, streams,  
4 rivers, and other waterways and still be deemed contiguous. In  
5 addition, in order to constitute an eligible area one of the  
6 following requirements must be satisfied and all of which are  
7 subject to the review and approval of the Director as provided  
8 in subsection (d) of Section 15:

9 (a) the governing body of the political subdivision  
10 shall have determined that the area meets the requirements  
11 of a "blighted area" as defined under the Tax Increment  
12 Allocation Redevelopment Act; or

13 (b) the governing body of the political subdivision  
14 shall have determined that the area is a blighted area as  
15 determined under the provisions of Section 11-74.3-5 of the  
16 Illinois Municipal Code; or

17 (c) the governing body of the political subdivision  
18 shall make the following findings:

19 (i) that the vacant portions of the area have  
20 remained vacant for at least one year, or that any  
21 building located on a vacant portion of the property  
22 was demolished within the last year and that the  
23 building would have qualified under item (ii) of this  
24 subsection;

25 (ii) if portions of the area are currently  
26 developed, that the use, condition, and character of

1 the buildings on the property are not consistent with  
2 the purposes set forth in Section 5;

3 (iii) that the STAR bond district is expected to  
4 create or retain job opportunities within the  
5 political subdivision;

6 (iv) that the STAR bond district will serve to  
7 further the development of adjacent areas;

8 (v) that without the availability of STAR bonds,  
9 the projects described in the STAR bond district plan  
10 would not be possible;

11 (vi) that the master developer meets high  
12 standards of creditworthiness and financial strength  
13 as demonstrated by one or more of the following: (i)  
14 corporate debenture ratings of BBB or higher by  
15 Standard & Poor's Corporation or Baa or higher by  
16 Moody's Investors Service, Inc.; (ii) a letter from a  
17 financial institution with assets of \$10,000,000 or  
18 more attesting to the financial strength of the master  
19 developer; or (iii) specific evidence of equity  
20 financing for not less than 10% of the estimated total  
21 STAR bond project costs;

22 (vii) that the STAR bond district will strengthen  
23 the commercial sector of the political subdivision;

24 (viii) that the STAR bond district will enhance the  
25 tax base of the political subdivision; and

26 (ix) that the formation of a STAR bond district is

1           in the best interest of the political subdivision.

2           "Entertainment user" means an owner, operator, licensee,  
3 co-developer, subdeveloper, or tenant that operates a business  
4 within a STAR bond district that has a primary use of providing  
5 a venue for entertainment attractions, rides, or other  
6 activities oriented toward the entertainment and amusement of  
7 its patrons, occupies at least 20 acres of land in the STAR  
8 bond district, and makes an initial capital investment,  
9 including project costs and other direct and indirect costs, of  
10 not less than \$25,000,000 for that venue.

11           "Feasibility study" means a feasibility study as defined in  
12 subsection (b) of Section 20.

13           "Infrastructure" means the public improvements and private  
14 improvements that serve the public purposes set forth in  
15 Section 5 of this Act and that benefit the STAR bond district  
16 or any STAR bond projects, including, but not limited to,  
17 streets, drives and driveways, traffic and directional signs  
18 and signals, parking lots and parking facilities,  
19 interchanges, highways, sidewalks, bridges, underpasses and  
20 overpasses, bike and walking trails, sanitary storm sewers and  
21 lift stations, drainage conduits, channels, levees, canals,  
22 storm water detention and retention facilities, utilities and  
23 utility connections, water mains and extensions, and street and  
24 parking lot lighting and connections.

25           "Local sales taxes" means any locally imposed taxes  
26 received by a municipality, county, or other local governmental

1 entity arising from sales by retailers and servicemen within a  
2 STAR bond district, including business district sales taxes and  
3 STAR bond occupation taxes, and that portion of the net revenue  
4 realized under the Retailers' Occupation Tax Act, the Use Tax  
5 Act, the Service Use Tax Act, and the Service Occupation Tax  
6 Act from transactions at places of business located within a  
7 STAR bond district that is deposited into the Local Government  
8 Tax Fund and the County and Mass Transit District Fund. For the  
9 purpose of this Act, "local sales taxes" does not include (i)  
10 any taxes authorized pursuant to the Local Mass Transit  
11 District Act or the Metro-East Park and Recreation District Act  
12 for so long as the applicable taxing district does not impose a  
13 tax on real property, (ii) county school facility occupation  
14 taxes imposed pursuant to Section 5-1006.7 of the Counties  
15 Code, or (iii) any taxes authorized under the Flood Prevention  
16 District Act.

17 "Local sales tax increment" means, except as otherwise  
18 provided in this Section, with respect to local sales taxes  
19 administered by the Illinois Department of Revenue, (i) all of  
20 the local sales tax paid by destination users, destination  
21 hotels, and entertainment users that is in excess of the local  
22 sales tax paid by destination users, destination hotels, and  
23 entertainment users for the same month in the base year, as  
24 determined by the Illinois Department of Revenue, (ii) in the  
25 case of a municipality forming a STAR bond district that is  
26 wholly within the corporate boundaries of the municipality and



1 in the case of a municipality and county forming a STAR bond  
2 district that is only partially within such municipality, that  
3 portion of the local sales tax paid by taxpayers that are not  
4 destination users, destination hotels, or entertainment users  
5 that is in excess of the local sales tax paid by taxpayers that  
6 are not destination users, destination hotels, or  
7 entertainment users for the same month in the base year, as  
8 determined by the Illinois Department of Revenue, and (iii) in  
9 the case of a county in which a STAR bond district is formed  
10 that is wholly within a municipality, that portion of the local  
11 sales tax paid by taxpayers that are not destination users,  
12 destination hotels, or entertainment users that is in excess of  
13 the local sales tax paid by taxpayers that are not destination  
14 users, destination hotels, or entertainment users for the same  
15 month in the base year, as determined by the Illinois  
16 Department of Revenue, but only if the corporate authorities of  
17 the county adopts an ordinance, and files a copy with the  
18 Department within the same time frames as required for STAR  
19 bond occupation taxes under Section 31, that designates the  
20 taxes referenced in this clause (iii) as part of the local  
21 sales tax increment under this Act. "Local sales tax increment"  
22 means, with respect to local sales taxes administered by a  
23 municipality, county, or other unit of local government, that  
24 portion of the local sales tax that is in excess of the local  
25 sales tax for the same month in the base year, as determined by  
26 the respective municipality, county, or other unit of local

1 government. If any portion of local sales taxes are, at the  
2 time of formation of a STAR bond district, already subject to  
3 tax increment financing under the Tax Increment Allocation  
4 Redevelopment Act, then the local sales tax increment for such  
5 portion shall be frozen at the base year established in  
6 accordance with this Act, and all future incremental increases  
7 shall be included in the "local sales tax increment" under this  
8 Act. Any party otherwise entitled to receipt of incremental  
9 local sales tax revenues through an existing tax increment  
10 financing district shall be entitled to continue to receive  
11 such revenues up to the amount frozen in the base year. Nothing  
12 in this Act shall affect the prior qualification of existing  
13 redevelopment project costs incurred that are eligible for  
14 reimbursement under the Tax Increment Allocation Redevelopment  
15 Act. In such event, prior to approving a STAR bond district,  
16 the political subdivision forming the STAR bond district shall  
17 take such action as is necessary, including amending the  
18 existing tax increment financing district redevelopment plan,  
19 to carry out the provisions of this Act. The Illinois  
20 Department of Revenue shall allocate the local sales tax  
21 increment only if the local sales tax is administered by the  
22 Department. "Local sales tax increment" does not include taxes  
23 and penalties collected on aviation fuel, as defined in Section  
24 3 of the Retailers' Occupation Tax, sold on or after December  
25 1, 2019.

26 "Market study" means a study to determine the ability of

1 the proposed STAR bond project to gain market share locally and  
2 regionally and to remain profitable past the term of repayment  
3 of STAR bonds.

4 "Master developer" means a developer cooperating with a  
5 political subdivision to plan, develop, and implement a STAR  
6 bond project plan for a STAR bond district. Subject to the  
7 limitations of Section 25, the master developer may work with  
8 and transfer certain development rights to other developers for  
9 the purpose of implementing STAR bond project plans and  
10 achieving the purposes of this Act. A master developer for a  
11 STAR bond district shall be appointed by a political  
12 subdivision in the resolution establishing the STAR bond  
13 district, and the master developer must, at the time of  
14 appointment, own or have control of, through purchase  
15 agreements, option contracts, or other means, not less than 50%  
16 of the acreage within the STAR bond district and the master  
17 developer or its affiliate must have ownership or control on  
18 June 1, 2010.

19 "Master development agreement" means an agreement between  
20 the master developer and the political subdivision to govern a  
21 STAR bond district and any STAR bond projects.

22 "Municipality" means the city, village, or incorporated  
23 town in which a proposed STAR bond district is located.

24 "Pledged STAR revenues" means those sales tax and revenues  
25 and other sources of funds pledged to pay debt service on STAR  
26 bonds or to pay project costs pursuant to Section 30.

1 Notwithstanding any provision to the contrary, the following  
2 revenues shall not constitute pledged STAR revenues or be  
3 available to pay principal and interest on STAR bonds: any  
4 State sales tax increment or local sales tax increment from a  
5 retail entity initiating operations in a STAR bond district  
6 while terminating operations at another Illinois location  
7 within 25 miles of the STAR bond district. For purposes of this  
8 paragraph, "terminating operations" means a closing of a retail  
9 operation that is directly related to the opening of the same  
10 operation or like retail entity owned or operated by more than  
11 50% of the original ownership in a STAR bond district within  
12 one year before or after initiating operations in the STAR bond  
13 district, but it does not mean closing an operation for reasons  
14 beyond the control of the retail entity, as documented by the  
15 retail entity, subject to a reasonable finding by the  
16 municipality (or county if such retail operation is not located  
17 within a municipality) in which the terminated operations were  
18 located that the closed location contained inadequate space,  
19 had become economically obsolete, or was no longer a viable  
20 location for the retailer or serviceman.

21 "Political subdivision" means a municipality or county  
22 which undertakes to establish a STAR bond district pursuant to  
23 the provisions of this Act.

24 "Project costs" means and includes the sum total of all  
25 costs incurred or estimated to be incurred on or following the  
26 date of establishment of a STAR bond district that are

1 reasonable or necessary to implement a STAR bond district plan  
2 or any STAR bond project plans, or both, including costs  
3 incurred for public improvements and private improvements that  
4 serve the public purposes set forth in Section 5 of this Act.  
5 Such costs include without limitation the following:

6 (a) costs of studies, surveys, development of plans and  
7 specifications, formation, implementation, and  
8 administration of a STAR bond district, STAR bond district  
9 plan, any STAR bond projects, or any STAR bond project  
10 plans, including, but not limited to, staff and  
11 professional service costs for architectural, engineering,  
12 legal, financial, planning, or other services, provided  
13 however that no charges for professional services may be  
14 based on a percentage of the tax increment collected and no  
15 contracts for professional services, excluding  
16 architectural and engineering services, may be entered  
17 into if the terms of the contract extend beyond a period of  
18 3 years;

19 (b) property assembly costs, including, but not  
20 limited to, acquisition of land and other real property or  
21 rights or interests therein, located within the boundaries  
22 of a STAR bond district, demolition of buildings, site  
23 preparation, site improvements that serve as an engineered  
24 barrier addressing ground level or below ground  
25 environmental contamination, including, but not limited  
26 to, parking lots and other concrete or asphalt barriers,

1 the clearing and grading of land, and importing additional  
2 soil and fill materials, or removal of soil and fill  
3 materials from the site;

4 (c) subject to paragraph (d), costs of buildings and  
5 other vertical improvements that are located within the  
6 boundaries of a STAR bond district and owned by a political  
7 subdivision or other public entity, including without  
8 limitation police and fire stations, educational  
9 facilities, and public restrooms and rest areas;

10 (c-1) costs of buildings and other vertical  
11 improvements that are located within the boundaries of a  
12 STAR bond district and owned by a destination user or  
13 destination hotel; except that only 2 destination users in  
14 a STAR bond district and one destination hotel are eligible  
15 to include the cost of those vertical improvements as  
16 project costs;

17 (c-5) costs of buildings; rides and attractions, which  
18 include carousels, slides, roller coasters, displays,  
19 models, towers, works of art, and similar theme and  
20 amusement park improvements; and other vertical  
21 improvements that are located within the boundaries of a  
22 STAR bond district and owned by an entertainment user;  
23 except that only one entertainment user in a STAR bond  
24 district is eligible to include the cost of those vertical  
25 improvements as project costs;

26 (d) costs of the design and construction of

1 infrastructure and public works located within the  
2 boundaries of a STAR bond district that are reasonable or  
3 necessary to implement a STAR bond district plan or any  
4 STAR bond project plans, or both, except that project costs  
5 shall not include the cost of constructing a new municipal  
6 public building principally used to provide offices,  
7 storage space, or conference facilities or vehicle  
8 storage, maintenance, or repair for administrative, public  
9 safety, or public works personnel and that is not intended  
10 to replace an existing public building unless the political  
11 subdivision makes a reasonable determination in a STAR bond  
12 district plan or any STAR bond project plans, supported by  
13 information that provides the basis for that  
14 determination, that the new municipal building is required  
15 to meet an increase in the need for public safety purposes  
16 anticipated to result from the implementation of the STAR  
17 bond district plan or any STAR bond project plans;

18 (e) costs of the design and construction of the  
19 following improvements located outside the boundaries of a  
20 STAR bond district, provided that the costs are essential  
21 to further the purpose and development of a STAR bond  
22 district plan and either (i) part of and connected to  
23 sewer, water, or utility service lines that physically  
24 connect to the STAR bond district or (ii) significant  
25 improvements for adjacent offsite highways, streets,  
26 roadways, and interchanges that are approved by the

1 Illinois Department of Transportation. No other cost of  
2 infrastructure and public works improvements located  
3 outside the boundaries of a STAR bond district may be  
4 deemed project costs;

5 (f) costs of job training and retraining projects,  
6 including the cost of "welfare to work" programs  
7 implemented by businesses located within a STAR bond  
8 district;

9 (g) financing costs, including, but not limited to, all  
10 necessary and incidental expenses related to the issuance  
11 of obligations and which may include payment of interest on  
12 any obligations issued hereunder including interest  
13 accruing during the estimated period of construction of any  
14 improvements in a STAR bond district or any STAR bond  
15 projects for which such obligations are issued and for not  
16 exceeding 36 months thereafter and including reasonable  
17 reserves related thereto;

18 (h) to the extent the political subdivision by written  
19 agreement accepts and approves the same, all or a portion  
20 of a taxing district's capital costs resulting from a STAR  
21 bond district or STAR bond projects necessarily incurred or  
22 to be incurred within a taxing district in furtherance of  
23 the objectives of a STAR bond district plan or STAR bond  
24 project plans;

25 (i) interest cost incurred by a developer for project  
26 costs related to the acquisition, formation,



1 implementation, development, construction, and  
2 administration of a STAR bond district, STAR bond district  
3 plan, STAR bond projects, or any STAR bond project plans  
4 provided that:

5 (i) payment of such costs in any one year may not  
6 exceed 30% of the annual interest costs incurred by the  
7 developer with regard to the STAR bond district or any  
8 STAR bond projects during that year; and

9 (ii) the total of such interest payments paid  
10 pursuant to this Act may not exceed 30% of the total  
11 cost paid or incurred by the developer for a STAR bond  
12 district or STAR bond projects, plus project costs,  
13 excluding any property assembly costs incurred by a  
14 political subdivision pursuant to this Act;

15 (j) costs of common areas located within the boundaries  
16 of a STAR bond district;

17 (k) costs of landscaping and plantings, retaining  
18 walls and fences, man-made lakes and ponds, shelters,  
19 benches, lighting, and similar amenities located within  
20 the boundaries of a STAR bond district;

21 (l) costs of mounted building signs, site monument, and  
22 pylon signs located within the boundaries of a STAR bond  
23 district; or

24 (m) if included in the STAR bond district plan and  
25 approved in writing by the Director, salaries or a portion  
26 of salaries for local government employees to the extent

1 the same are directly attributable to the work of such  
2 employees on the establishment and management of a STAR  
3 bond district or any STAR bond projects.

4 Except as specified in items (a) through (m), "project  
5 costs" shall not include:

6 (i) the cost of construction of buildings that are  
7 privately owned or owned by a municipality and leased to a  
8 developer or retail user for non-entertainment retail  
9 uses;

10 (ii) moving expenses for employees of the businesses  
11 locating within the STAR bond district;

12 (iii) property taxes for property located in the STAR  
13 bond district;

14 (iv) lobbying costs; and

15 (v) general overhead or administrative costs of the  
16 political subdivision that would still have been incurred  
17 by the political subdivision if the political subdivision  
18 had not established a STAR bond district.

19 "Project development agreement" means any one or more  
20 agreements, including any amendments thereto, between a master  
21 developer and any co-developer or subdeveloper in connection  
22 with a STAR bond project, which project development agreement  
23 may include the political subdivision as a party.

24 "Projected market area" means any area within the State in  
25 which a STAR bond district or STAR bond project is projected to  
26 have a significant fiscal or market impact as determined by the

1 Director.

2 "Resolution" means a resolution, order, ordinance, or  
3 other appropriate form of legislative action of a political  
4 subdivision or other applicable public entity approved by a  
5 vote of a majority of a quorum at a meeting of the governing  
6 body of the political subdivision or applicable public entity.

7 "STAR bond" means a sales tax and revenue bond, note, or  
8 other obligation payable from pledged STAR revenues and issued  
9 by a political subdivision, the proceeds of which shall be used  
10 only to pay project costs as defined in this Act.

11 "STAR bond district" means the specific area declared to be  
12 an eligible area as determined by the political subdivision,  
13 and approved by the Director, in which the political  
14 subdivision may develop one or more STAR bond projects.

15 "STAR bond district plan" means the preliminary or  
16 conceptual plan that generally identifies the proposed STAR  
17 bond project areas and identifies in a general manner the  
18 buildings, facilities, and improvements to be constructed or  
19 improved in each STAR bond project area.

20 "STAR bond project" means a project within a STAR bond  
21 district which is approved pursuant to Section 20.

22 "STAR bond project area" means the geographic area within a  
23 STAR bond district in which there may be one or more STAR bond  
24 projects.

25 "STAR bond project plan" means the written plan adopted by  
26 a political subdivision for the development of a STAR bond

1 project in a STAR bond district; the plan may include, but is  
2 not limited to, (i) project costs incurred prior to the date of  
3 the STAR bond project plan and estimated future STAR bond  
4 project costs, (ii) proposed sources of funds to pay those  
5 costs, (iii) the nature and estimated term of any obligations  
6 to be issued by the political subdivision to pay those costs,  
7 (iv) the most recent equalized assessed valuation of the STAR  
8 bond project area, (v) an estimate of the equalized assessed  
9 valuation of the STAR bond district or applicable project area  
10 after completion of a STAR bond project, (vi) a general  
11 description of the types of any known or proposed developers,  
12 users, or tenants of the STAR bond project or projects included  
13 in the plan, (vii) a general description of the type,  
14 structure, and character of the property or facilities to be  
15 developed or improved, (viii) a description of the general land  
16 uses to apply to the STAR bond project, and (ix) a general  
17 description or an estimate of the type, class, and number of  
18 employees to be employed in the operation of the STAR bond  
19 project.

20 "State sales tax" means all of the net revenue realized  
21 under the Retailers' Occupation Tax Act, the Use Tax Act, the  
22 Service Use Tax Act, and the Service Occupation Tax Act from  
23 transactions at places of business located within a STAR bond  
24 district, excluding that portion of the net revenue realized  
25 under the Retailers' Occupation Tax Act, the Use Tax Act, the  
26 Service Use Tax Act, and the Service Occupation Tax Act from

1 transactions at places of business located within a STAR bond  
2 district that is deposited into the Local Government Tax Fund  
3 and the County and Mass Transit District Fund.

4 "State sales tax increment" means (i) 100% of that portion  
5 of the State sales tax that is in excess of the State sales tax  
6 for the same month in the base year, as determined by the  
7 Department of Revenue, from transactions at up to 2 destination  
8 users, one destination hotel, and one entertainment user  
9 located within a STAR bond district, which destination users,  
10 destination hotel, and entertainment user shall be designated  
11 by the master developer and approved by the political  
12 subdivision and the Director in conjunction with the applicable  
13 STAR bond project approval, and (ii) 25% of that portion of the  
14 State sales tax that is in excess of the State sales tax for  
15 the same month in the base year, as determined by the  
16 Department of Revenue, from all other transactions within a  
17 STAR bond district. If any portion of State sales taxes are, at  
18 the time of formation of a STAR bond district, already subject  
19 to tax increment financing under the Tax Increment Allocation  
20 Redevelopment Act, then the State sales tax increment for such  
21 portion shall be frozen at the base year established in  
22 accordance with this Act, and all future incremental increases  
23 shall be included in the State sales tax increment under this  
24 Act. Any party otherwise entitled to receipt of incremental  
25 State sales tax revenues through an existing tax increment  
26 financing district shall be entitled to continue to receive

1 such revenues up to the amount frozen in the base year. Nothing  
2 in this Act shall affect the prior qualification of existing  
3 redevelopment project costs incurred that are eligible for  
4 reimbursement under the Tax Increment Allocation Redevelopment  
5 Act. In such event, prior to approving a STAR bond district,  
6 the political subdivision forming the STAR bond district shall  
7 take such action as is necessary, including amending the  
8 existing tax increment financing district redevelopment plan,  
9 to carry out the provisions of this Act.

10 "Substantial change" means a change wherein the proposed  
11 STAR bond project plan differs substantially in size, scope, or  
12 use from the approved STAR bond district plan or STAR bond  
13 project plan.

14 "Taxpayer" means an individual, partnership, corporation,  
15 limited liability company, trust, estate, or other entity that  
16 is subject to the Illinois Income Tax Act.

17 "Total development costs" means the aggregate public and  
18 private investment in a STAR bond district, including project  
19 costs and other direct and indirect costs related to the  
20 development of the STAR bond district.

21 "Traditional retail use" means the operation of a business  
22 that derives at least 90% of its annual gross revenue from  
23 sales at retail, as that phrase is defined by Section 1 of the  
24 Retailers' Occupation Tax Act, but does not include the  
25 operations of destination users, entertainment users,  
26 restaurants, hotels, retail uses within hotels, or any other

1 non-retail uses.

2 "Vacant" means that portion of the land in a proposed STAR  
3 bond district that is not occupied by a building, facility, or  
4 other vertical improvement.

5 (Source: P.A. 99-642, eff. 7-28-16.)

6 (50 ILCS 470/31)

7 Sec. 31. STAR bond occupation taxes.

8 (a) If the corporate authorities of a political subdivision  
9 have established a STAR bond district and have elected to  
10 impose a tax by ordinance pursuant to subsection (b) or (c) of  
11 this Section, each year after the date of the adoption of the  
12 ordinance and until all STAR bond project costs and all  
13 political subdivision obligations financing the STAR bond  
14 project costs, if any, have been paid in accordance with the  
15 STAR bond project plans, but in no event longer than the  
16 maximum maturity date of the last of the STAR bonds issued for  
17 projects in the STAR bond district, all amounts generated by  
18 the retailers' occupation tax and service occupation tax shall  
19 be collected and the tax shall be enforced by the Department of  
20 Revenue in the same manner as all retailers' occupation taxes  
21 and service occupation taxes imposed in the political  
22 subdivision imposing the tax. The corporate authorities of the  
23 political subdivision shall deposit the proceeds of the taxes  
24 imposed under subsections (b) and (c) into either (i) a special  
25 fund held by the corporate authorities of the political

1 subdivision called the STAR Bonds Tax Allocation Fund for the  
2 purpose of paying STAR bond project costs and obligations  
3 incurred in the payment of those costs if such taxes are  
4 designated as pledged STAR revenues by resolution or ordinance  
5 of the political subdivision or (ii) the political  
6 subdivision's general corporate fund if such taxes are not  
7 designated as pledged STAR revenues by resolution or ordinance.

8 The tax imposed under this Section by a municipality may be  
9 imposed only on the portion of a STAR bond district that is  
10 within the boundaries of the municipality. For any part of a  
11 STAR bond district that lies outside of the boundaries of that  
12 municipality, the municipality in which the other part of the  
13 STAR bond district lies (or the county, in cases where a  
14 portion of the STAR bond district lies in the unincorporated  
15 area of a county) is authorized to impose the tax under this  
16 Section on that part of the STAR bond district.

17 (b) The corporate authorities of a political subdivision  
18 that has established a STAR bond district under this Act may,  
19 by ordinance or resolution, impose a STAR Bond Retailers'  
20 Occupation Tax upon all persons engaged in the business of  
21 selling tangible personal property, other than an item of  
22 tangible personal property titled or registered with an agency  
23 of this State's government, at retail in the STAR bond district  
24 at a rate not to exceed 1% of the gross receipts from the sales  
25 made in the course of that business, to be imposed only in  
26 0.25% increments. The tax may not be imposed on tangible



1 personal property taxed at the 1% rate under the Retailers'  
2 Occupation Tax Act. Beginning December 1, 2019, this tax is not  
3 imposed on sales of aviation fuel unless the tax revenue is  
4 expended for airport-related purposes. If the District does not  
5 have an airport-related purpose to which aviation fuel tax  
6 revenue is dedicated, then aviation fuel is excluded from the  
7 tax. The municipality must comply with the certification  
8 requirements for airport-related purposes under Section  
9 8-11-22 of the Illinois Municipal Code. For purposes of this  
10 Act, "airport-related purposes" has the meaning ascribed in  
11 Section 6z-20.2 of the State Finance Act. This exclusion for  
12 aviation fuel only applies for so long as the revenue use  
13 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
14 binding on the District.

15 The tax imposed under this subsection and all civil  
16 penalties that may be assessed as an incident thereof shall be  
17 collected and enforced by the Department of Revenue. The  
18 certificate of registration that is issued by the Department to  
19 a retailer under the Retailers' Occupation Tax Act shall permit  
20 the retailer to engage in a business that is taxable under any  
21 ordinance or resolution enacted pursuant to this subsection  
22 without registering separately with the Department under such  
23 ordinance or resolution or under this subsection. The  
24 Department of Revenue shall have full power to administer and  
25 enforce this subsection, to collect all taxes and penalties due  
26 under this subsection in the manner hereinafter provided, and

1 to determine all rights to credit memoranda arising on account  
2 of the erroneous payment of tax or penalty under this  
3 subsection. In the administration of, and compliance with, this  
4 subsection, the Department and persons who are subject to this  
5 subsection shall have the same rights, remedies, privileges,  
6 immunities, powers, and duties, and be subject to the same  
7 conditions, restrictions, limitations, penalties, exclusions,  
8 exemptions, and definitions of terms and employ the same modes  
9 of procedure, as are prescribed in Sections 1, 1a through 1o, 2  
10 through 2-65 (in respect to all provisions therein other than  
11 the State rate of tax), 2c through 2h, 3 (except as to the  
12 disposition of taxes and penalties collected, and except that  
13 the retailer's discount is not allowed for taxes paid on  
14 aviation fuel that are deposited into the Local Government  
15 Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j,  
16 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and 14 of the  
17 Retailers' Occupation Tax Act and all provisions of the Uniform  
18 Penalty and Interest Act, as fully as if those provisions were  
19 set forth herein.

20 If a tax is imposed under this subsection (b), a tax shall  
21 also be imposed under subsection (c) of this Section.

22 (c) If a tax has been imposed under subsection (b), a STAR  
23 Bond Service Occupation Tax shall also be imposed upon all  
24 persons engaged, in the STAR bond district, in the business of  
25 making sales of service, who, as an incident to making those  
26 sales of service, transfer tangible personal property within

1 the STAR bond district, either in the form of tangible personal  
2 property or in the form of real estate as an incident to a sale  
3 of service. The tax shall be imposed at the same rate as the  
4 tax imposed in subsection (b) and shall not exceed 1% of the  
5 selling price of tangible personal property so transferred  
6 within the STAR bond district, to be imposed only in 0.25%  
7 increments. The tax may not be imposed on tangible personal  
8 property taxed at the 1% rate under the Service Occupation Tax  
9 Act. Beginning December 1, 2019, this tax is not imposed on  
10 sales of aviation fuel unless the tax revenue is expended for  
11 airport-related purposes. If the District does not have an  
12 airport-related purpose to which aviation fuel tax revenue is  
13 dedicated, then aviation fuel is excluded from the tax. The  
14 municipality must comply with the certification requirements  
15 for airport-related purposes under Section 8-11-22 of the  
16 Illinois Municipal Code. For purposes of this Act,  
17 "airport-related purposes" has the meaning ascribed in Section  
18 6z-20.2 of the State Finance Act. This exclusion for aviation  
19 fuel only applies for so long as the revenue use requirements  
20 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the  
21 District.

22 The tax imposed under this subsection and all civil  
23 penalties that may be assessed as an incident thereof shall be  
24 collected and enforced by the Department of Revenue. The  
25 certificate of registration that is issued by the Department to  
26 a retailer under the Retailers' Occupation Tax Act or under the

1 Service Occupation Tax Act shall permit the registrant to  
2 engage in a business that is taxable under any ordinance or  
3 resolution enacted pursuant to this subsection without  
4 registering separately with the Department under that  
5 ordinance or resolution or under this subsection. The  
6 Department of Revenue shall have full power to administer and  
7 enforce this subsection, to collect all taxes and penalties due  
8 under this subsection, to dispose of taxes and penalties so  
9 collected in the manner hereinafter provided, and to determine  
10 all rights to credit memoranda arising on account of the  
11 erroneous payment of tax or penalty under this subsection. In  
12 the administration of, and compliance with this subsection, the  
13 Department and persons who are subject to this subsection shall  
14 have the same rights, remedies, privileges, immunities,  
15 powers, and duties, and be subject to the same conditions,  
16 restrictions, limitations, penalties, exclusions, exemptions,  
17 and definitions of terms and employ the same modes of procedure  
18 as are prescribed in Sections 2, 2a through 2d, 3 through 3-50  
19 (in respect to all provisions therein other than the State rate  
20 of tax), 4 (except that the reference to the State shall be to  
21 the STAR bond district), 5, 7, 8 (except that the jurisdiction  
22 to which the tax shall be a debt to the extent indicated in  
23 that Section 8 shall be the political subdivision), 9 (except  
24 as to the disposition of taxes and penalties collected, and  
25 except that the returned merchandise credit for this tax may  
26 not be taken against any State tax, and except that the

1 retailer's discount is not allowed for taxes paid on aviation  
2 fuel that are deposited into the Local Government Aviation  
3 Trust Fund), 10, 11, 12 (except the reference therein to  
4 Section 2b of the Retailers' Occupation Tax Act), 13 (except  
5 that any reference to the State shall mean the political  
6 subdivision), the first paragraph of Section 15, and Sections  
7 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and all  
8 provisions of the Uniform Penalty and Interest Act, as fully as  
9 if those provisions were set forth herein.

10 If a tax is imposed under this subsection (c), a tax shall  
11 also be imposed under subsection (b) of this Section.

12 (d) Persons subject to any tax imposed under this Section  
13 may reimburse themselves for their seller's tax liability under  
14 this Section by separately stating the tax as an additional  
15 charge, which charge may be stated in combination, in a single  
16 amount, with State taxes that sellers are required to collect  
17 under the Use Tax Act, in accordance with such bracket  
18 schedules as the Department may prescribe.

19 Whenever the Department determines that a refund should be  
20 made under this Section to a claimant instead of issuing a  
21 credit memorandum, the Department shall notify the State  
22 Comptroller, who shall cause the order to be drawn for the  
23 amount specified and to the person named in the notification  
24 from the Department. The refund shall be paid by the State  
25 Treasurer out of the STAR Bond Retailers' Occupation Tax Fund.

26 Except as otherwise provided in this paragraph, the ~~The~~

1 Department shall immediately pay over to the State Treasurer,  
2 ex officio, as trustee, all taxes, penalties, and interest  
3 collected under this Section for deposit into the STAR Bond  
4 Retailers' Occupation Tax Fund. Taxes and penalties collected  
5 on aviation fuel sold on or after December 1, 2019, shall be  
6 immediately paid over by the Department to the State Treasurer,  
7 ex officio, as trustee, for deposit into the Local Government  
8 Aviation Trust Fund. The Department shall only pay moneys into  
9 the State Aviation Program Fund under this Act for so long as  
10 the revenue use requirements of 49 U.S.C. 47107(b) and 49  
11 U.S.C. 47133 are binding on the District. On or before the 25th  
12 day of each calendar month, the Department shall prepare and  
13 certify to the Comptroller the disbursement of stated sums of  
14 money to named political subdivisions from the STAR Bond  
15 Retailers' Occupation Tax Fund, the political subdivisions to  
16 be those from which retailers have paid taxes or penalties  
17 under this Section to the Department during the second  
18 preceding calendar month. The amount to be paid to each  
19 political subdivision shall be the amount (not including credit  
20 memoranda and not including taxes and penalties collected on  
21 aviation fuel sold on or after December 1, 2019) collected  
22 under this Section during the second preceding calendar month  
23 by the Department plus an amount the Department determines is  
24 necessary to offset any amounts that were erroneously paid to a  
25 different taxing body, and not including an amount equal to the  
26 amount of refunds made during the second preceding calendar

1 month by the Department, less 3% of that amount, which shall be  
2 deposited into the Tax Compliance and Administration Fund and  
3 shall be used by the Department, subject to appropriation, to  
4 cover the costs of the Department in administering and  
5 enforcing the provisions of this Section, on behalf of such  
6 political subdivision, and not including any amount that the  
7 Department determines is necessary to offset any amounts that  
8 were payable to a different taxing body but were erroneously  
9 paid to the political subdivision. Within 10 days after receipt  
10 by the Comptroller of the disbursement certification to the  
11 political subdivisions provided for in this Section to be given  
12 to the Comptroller by the Department, the Comptroller shall  
13 cause the orders to be drawn for the respective amounts in  
14 accordance with the directions contained in the certification.  
15 The proceeds of the tax paid to political subdivisions under  
16 this Section shall be deposited into either (i) the STAR Bonds  
17 Tax Allocation Fund by the political subdivision if the  
18 political subdivision has designated them as pledged STAR  
19 revenues by resolution or ordinance or (ii) the political  
20 subdivision's general corporate fund if the political  
21 subdivision has not designated them as pledged STAR revenues.

22 An ordinance or resolution imposing or discontinuing the  
23 tax under this Section or effecting a change in the rate  
24 thereof shall either (i) be adopted and a certified copy  
25 thereof filed with the Department on or before the first day of  
26 April, whereupon the Department, if all other requirements of

1 this Section are met, shall proceed to administer and enforce  
2 this Section as of the first day of July next following the  
3 adoption and filing; or (ii) be adopted and a certified copy  
4 thereof filed with the Department on or before the first day of  
5 October, whereupon, if all other requirements of this Section  
6 are met, the Department shall proceed to administer and enforce  
7 this Section as of the first day of January next following the  
8 adoption and filing.

9 The Department of Revenue shall not administer or enforce  
10 an ordinance imposing, discontinuing, or changing the rate of  
11 the tax under this Section until the political subdivision also  
12 provides, in the manner prescribed by the Department, the  
13 boundaries of the STAR bond district and each address in the  
14 STAR bond district in such a way that the Department can  
15 determine by its address whether a business is located in the  
16 STAR bond district. The political subdivision must provide this  
17 boundary and address information to the Department on or before  
18 April 1 for administration and enforcement of the tax under  
19 this Section by the Department beginning on the following July  
20 1 and on or before October 1 for administration and enforcement  
21 of the tax under this Section by the Department beginning on  
22 the following January 1. The Department of Revenue shall not  
23 administer or enforce any change made to the boundaries of a  
24 STAR bond district or any address change, addition, or deletion  
25 until the political subdivision reports the boundary change or  
26 address change, addition, or deletion to the Department in the



1 manner prescribed by the Department. The political subdivision  
2 must provide this boundary change or address change, addition,  
3 or deletion information to the Department on or before April 1  
4 for administration and enforcement by the Department of the  
5 change, addition, or deletion beginning on the following July 1  
6 and on or before October 1 for administration and enforcement  
7 by the Department of the change, addition, or deletion  
8 beginning on the following January 1. The retailers in the STAR  
9 bond district shall be responsible for charging the tax imposed  
10 under this Section. If a retailer is incorrectly included or  
11 excluded from the list of those required to collect the tax  
12 under this Section, both the Department of Revenue and the  
13 retailer shall be held harmless if they reasonably relied on  
14 information provided by the political subdivision.

15 A political subdivision that imposes the tax under this  
16 Section must submit to the Department of Revenue any other  
17 information as the Department may require that is necessary for  
18 the administration and enforcement of the tax.

19 When certifying the amount of a monthly disbursement to a  
20 political subdivision under this Section, the Department shall  
21 increase or decrease the amount by an amount necessary to  
22 offset any misallocation of previous disbursements. The offset  
23 amount shall be the amount erroneously disbursed within the  
24 previous 6 months from the time a misallocation is discovered.

25 Nothing in this Section shall be construed to authorize the  
26 political subdivision to impose a tax upon the privilege of

1 engaging in any business which under the Constitution of the  
2 United States may not be made the subject of taxation by this  
3 State.

4 (e) When STAR bond project costs, including, without  
5 limitation, all political subdivision obligations financing  
6 STAR bond project costs, have been paid, any surplus funds then  
7 remaining in the STAR Bonds Tax Allocation Fund shall be  
8 distributed to the treasurer of the political subdivision for  
9 deposit into the political subdivision's general corporate  
10 fund. Upon payment of all STAR bond project costs and  
11 retirement of obligations, but in no event later than the  
12 maximum maturity date of the last of the STAR bonds issued in  
13 the STAR bond district, the political subdivision shall adopt  
14 an ordinance immediately rescinding the taxes imposed pursuant  
15 to this Section and file a certified copy of the ordinance with  
16 the Department in the form and manner as described in this  
17 Section.

18 (Source: P.A. 99-143, eff. 7-27-15; 100-1171, eff. 1-4-19.)

19 Section 15-40. The Counties Code is amended by changing  
20 Sections 5-1006, 5-1006.5, 5-1006.7, 5-1007, 5-1008.5, 5-1009,  
21 and 5-1035.1 and by adding Section 5-1184 as follows:

22 (55 ILCS 5/5-1006) (from Ch. 34, par. 5-1006)

23 Sec. 5-1006. Home Rule County Retailers' Occupation Tax  
24 Law. Any county that is a home rule unit may impose a tax upon

1 all persons engaged in the business of selling tangible  
2 personal property, other than an item of tangible personal  
3 property titled or registered with an agency of this State's  
4 government, at retail in the county on the gross receipts from  
5 such sales made in the course of their business. If imposed,  
6 this tax shall only be imposed in 1/4% increments. On and after  
7 September 1, 1991, this additional tax may not be imposed on  
8 tangible personal property taxed at the 1% rate under the  
9 Retailers' Occupation Tax Act. Beginning December 1, 2019, this  
10 tax is not imposed on sales of aviation fuel unless the tax  
11 revenue is expended for airport-related purposes. If the county  
12 does not have an airport-related purpose to which it dedicates  
13 aviation fuel tax revenue, then aviation fuel is excluded from  
14 the tax. The county must comply with the certification  
15 requirements for airport-related purposes under Section  
16 5-1184. For purposes of this Act, "airport-related purposes"  
17 has the meaning ascribed in Section 6z-20.2 of the State  
18 Finance Act. This exclusion for aviation fuel only applies for  
19 so long as the revenue use requirements of 49 U.S.C. 47107(b)  
20 and 49 U.S.C. 47133 are binding on the county. The changes made  
21 to this Section by this amendatory Act of the 101st General  
22 Assembly are a denial and limitation of home rule powers and  
23 functions under subsection (g) of Section 6 of Article VII of  
24 the Illinois Constitution. The tax imposed by a home rule  
25 county pursuant to this Section and all civil penalties that  
26 may be assessed as an incident thereof shall be collected and

1 enforced by the State Department of Revenue. The certificate of  
2 registration that is issued by the Department to a retailer  
3 under the Retailers' Occupation Tax Act shall permit the  
4 retailer to engage in a business that is taxable under any  
5 ordinance or resolution enacted pursuant to this Section  
6 without registering separately with the Department under such  
7 ordinance or resolution or under this Section. The Department  
8 shall have full power to administer and enforce this Section;  
9 to collect all taxes and penalties due hereunder; to dispose of  
10 taxes and penalties so collected in the manner hereinafter  
11 provided; and to determine all rights to credit memoranda  
12 arising on account of the erroneous payment of tax or penalty  
13 hereunder. In the administration of, and compliance with, this  
14 Section, the Department and persons who are subject to this  
15 Section shall have the same rights, remedies, privileges,  
16 immunities, powers and duties, and be subject to the same  
17 conditions, restrictions, limitations, penalties and  
18 definitions of terms, and employ the same modes of procedure,  
19 as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j,  
20 1k, 1m, 1n, 2 through 2-65 (in respect to all provisions  
21 therein other than the State rate of tax), 4, 5, 5a, 5b, 5c,  
22 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9,  
23 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and  
24 Section 3-7 of the Uniform Penalty and Interest Act, as fully  
25 as if those provisions were set forth herein.

26 No tax may be imposed by a home rule county pursuant to

1 this Section unless the county also imposes a tax at the same  
2 rate pursuant to Section 5-1007.

3 Persons subject to any tax imposed pursuant to the  
4 authority granted in this Section may reimburse themselves for  
5 their seller's tax liability hereunder by separately stating  
6 such tax as an additional charge, which charge may be stated in  
7 combination, in a single amount, with State tax which sellers  
8 are required to collect under the Use Tax Act, pursuant to such  
9 bracket schedules as the Department may prescribe.

10 Whenever the Department determines that a refund should be  
11 made under this Section to a claimant instead of issuing a  
12 credit memorandum, the Department shall notify the State  
13 Comptroller, who shall cause the order to be drawn for the  
14 amount specified and to the person named in the notification  
15 from the Department. The refund shall be paid by the State  
16 Treasurer out of the home rule county retailers' occupation tax  
17 fund.

18 Except as otherwise provided in this paragraph, the ~~The~~  
19 Department shall forthwith pay over to the State Treasurer, ex  
20 officio, as trustee, all taxes and penalties collected  
21 hereunder for deposit into the Home Rule County Retailers'  
22 Occupation Tax Fund. Taxes and penalties collected on aviation  
23 fuel sold on or after December 1, 2019, shall be immediately  
24 paid over by the Department to the State Treasurer, ex officio,  
25 as trustee, for deposit into the Local Government Aviation  
26 Trust Fund. The Department shall only pay moneys into the Local

1 Government Aviation Trust Fund under this Act for so long as  
2 the revenue use requirements of 49 U.S.C. 47107(b) and 49  
3 U.S.C. 47133 are binding on the county.

4 As soon as possible after the first day of each month,  
5 beginning January 1, 2011, upon certification of the Department  
6 of Revenue, the Comptroller shall order transferred, and the  
7 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
8 local sales tax increment, as defined in the Innovation  
9 Development and Economy Act, collected under this Section  
10 during the second preceding calendar month for sales within a  
11 STAR bond district.

12 After the monthly transfer to the STAR Bonds Revenue Fund,  
13 on or before the 25th day of each calendar month, the  
14 Department shall prepare and certify to the Comptroller the  
15 disbursement of stated sums of money to named counties, the  
16 counties to be those from which retailers have paid taxes or  
17 penalties hereunder to the Department during the second  
18 preceding calendar month. The amount to be paid to each county  
19 shall be the amount (not including credit memoranda and not  
20 including taxes and penalties collected on aviation fuel sold  
21 on or after December 1, 2019) collected hereunder during the  
22 second preceding calendar month by the Department plus an  
23 amount the Department determines is necessary to offset any  
24 amounts that were erroneously paid to a different taxing body,  
25 and not including an amount equal to the amount of refunds made  
26 during the second preceding calendar month by the Department on

1 behalf of such county, and not including any amount which the  
2 Department determines is necessary to offset any amounts which  
3 were payable to a different taxing body but were erroneously  
4 paid to the county, and not including any amounts that are  
5 transferred to the STAR Bonds Revenue Fund, less 1.5% of the  
6 remainder, which the Department shall transfer into the Tax  
7 Compliance and Administration Fund. The Department, at the time  
8 of each monthly disbursement to the counties, shall prepare and  
9 certify to the State Comptroller the amount to be transferred  
10 into the Tax Compliance and Administration Fund under this  
11 Section. Within 10 days after receipt, by the Comptroller, of  
12 the disbursement certification to the counties and the Tax  
13 Compliance and Administration Fund provided for in this Section  
14 to be given to the Comptroller by the Department, the  
15 Comptroller shall cause the orders to be drawn for the  
16 respective amounts in accordance with the directions contained  
17 in the certification.

18 In addition to the disbursement required by the preceding  
19 paragraph, an allocation shall be made in March of each year to  
20 each county that received more than \$500,000 in disbursements  
21 under the preceding paragraph in the preceding calendar year.  
22 The allocation shall be in an amount equal to the average  
23 monthly distribution made to each such county under the  
24 preceding paragraph during the preceding calendar year  
25 (excluding the 2 months of highest receipts). The distribution  
26 made in March of each year subsequent to the year in which an

1 allocation was made pursuant to this paragraph and the  
2 preceding paragraph shall be reduced by the amount allocated  
3 and disbursed under this paragraph in the preceding calendar  
4 year. The Department shall prepare and certify to the  
5 Comptroller for disbursement the allocations made in  
6 accordance with this paragraph.

7 For the purpose of determining the local governmental unit  
8 whose tax is applicable, a retail sale by a producer of coal or  
9 other mineral mined in Illinois is a sale at retail at the  
10 place where the coal or other mineral mined in Illinois is  
11 extracted from the earth. This paragraph does not apply to coal  
12 or other mineral when it is delivered or shipped by the seller  
13 to the purchaser at a point outside Illinois so that the sale  
14 is exempt under the United States Constitution as a sale in  
15 interstate or foreign commerce.

16 Nothing in this Section shall be construed to authorize a  
17 county to impose a tax upon the privilege of engaging in any  
18 business which under the Constitution of the United States may  
19 not be made the subject of taxation by this State.

20 An ordinance or resolution imposing or discontinuing a tax  
21 hereunder or effecting a change in the rate thereof shall be  
22 adopted and a certified copy thereof filed with the Department  
23 on or before the first day of June, whereupon the Department  
24 shall proceed to administer and enforce this Section as of the  
25 first day of September next following such adoption and filing.  
26 Beginning January 1, 1992, an ordinance or resolution imposing



1 or discontinuing the tax hereunder or effecting a change in the  
2 rate thereof shall be adopted and a certified copy thereof  
3 filed with the Department on or before the first day of July,  
4 whereupon the Department shall proceed to administer and  
5 enforce this Section as of the first day of October next  
6 following such adoption and filing. Beginning January 1, 1993,  
7 an ordinance or resolution imposing or discontinuing the tax  
8 hereunder or effecting a change in the rate thereof shall be  
9 adopted and a certified copy thereof filed with the Department  
10 on or before the first day of October, whereupon the Department  
11 shall proceed to administer and enforce this Section as of the  
12 first day of January next following such adoption and filing.  
13 Beginning April 1, 1998, an ordinance or resolution imposing or  
14 discontinuing the tax hereunder or effecting a change in the  
15 rate thereof shall either (i) be adopted and a certified copy  
16 thereof filed with the Department on or before the first day of  
17 April, whereupon the Department shall proceed to administer and  
18 enforce this Section as of the first day of July next following  
19 the adoption and filing; or (ii) be adopted and a certified  
20 copy thereof filed with the Department on or before the first  
21 day of October, whereupon the Department shall proceed to  
22 administer and enforce this Section as of the first day of  
23 January next following the adoption and filing.

24 When certifying the amount of a monthly disbursement to a  
25 county under this Section, the Department shall increase or  
26 decrease such amount by an amount necessary to offset any

1 misallocation of previous disbursements. The offset amount  
2 shall be the amount erroneously disbursed within the previous 6  
3 months from the time a misallocation is discovered.

4 This Section shall be known and may be cited as the Home  
5 Rule County Retailers' Occupation Tax Law.

6 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17;  
7 100-587, eff. 6-4-18; 100-1171, eff. 1-4-19; revised 1-9-19.)

8 (55 ILCS 5/5-1006.5)

9 Sec. 5-1006.5. Special County Retailers' Occupation Tax  
10 For Public Safety, Public Facilities, Mental Health, Substance  
11 Abuse, or Transportation.

12 (a) The county board of any county may impose a tax upon  
13 all persons engaged in the business of selling tangible  
14 personal property, other than personal property titled or  
15 registered with an agency of this State's government, at retail  
16 in the county on the gross receipts from the sales made in the  
17 course of business to provide revenue to be used exclusively  
18 for public safety, public facility, mental health, substance  
19 abuse, or transportation purposes in that county (except as  
20 otherwise provided in this Section), if a proposition for the  
21 tax has been submitted to the electors of that county and  
22 approved by a majority of those voting on the question. If  
23 imposed, this tax shall be imposed only in one-quarter percent  
24 increments. By resolution, the county board may order the  
25 proposition to be submitted at any election. If the tax is

1 imposed for transportation purposes for expenditures for  
2 public highways or as authorized under the Illinois Highway  
3 Code, the county board must publish notice of the existence of  
4 its long-range highway transportation plan as required or  
5 described in Section 5-301 of the Illinois Highway Code and  
6 must make the plan publicly available prior to approval of the  
7 ordinance or resolution imposing the tax. If the tax is imposed  
8 for transportation purposes for expenditures for passenger  
9 rail transportation, the county board must publish notice of  
10 the existence of its long-range passenger rail transportation  
11 plan and must make the plan publicly available prior to  
12 approval of the ordinance or resolution imposing the tax.

13 If a tax is imposed for public facilities purposes, then  
14 the name of the project may be included in the proposition at  
15 the discretion of the county board as determined in the  
16 enabling resolution. For example, the "XXX Nursing Home" or the  
17 "YYY Museum".

18 The county clerk shall certify the question to the proper  
19 election authority, who shall submit the proposition at an  
20 election in accordance with the general election law.

21 (1) The proposition for public safety purposes shall be  
22 in substantially the following form:

23 "To pay for public safety purposes, shall (name of  
24 county) be authorized to impose an increase on its share of  
25 local sales taxes by (insert rate)?"

26 As additional information on the ballot below the

1 question shall appear the following:

2 "This would mean that a consumer would pay an  
3 additional (insert amount) in sales tax for every \$100 of  
4 tangible personal property bought at retail."

5 The county board may also opt to establish a sunset  
6 provision at which time the additional sales tax would  
7 cease being collected, if not terminated earlier by a vote  
8 of the county board. If the county board votes to include a  
9 sunset provision, the proposition for public safety  
10 purposes shall be in substantially the following form:

11 "To pay for public safety purposes, shall (name of  
12 county) be authorized to impose an increase on its share of  
13 local sales taxes by (insert rate) for a period not to  
14 exceed (insert number of years)?"

15 As additional information on the ballot below the  
16 question shall appear the following:

17 "This would mean that a consumer would pay an  
18 additional (insert amount) in sales tax for every \$100 of  
19 tangible personal property bought at retail. If imposed,  
20 the additional tax would cease being collected at the end  
21 of (insert number of years), if not terminated earlier by a  
22 vote of the county board."

23 For the purposes of the paragraph, "public safety  
24 purposes" means crime prevention, detention, fire  
25 fighting, police, medical, ambulance, or other emergency  
26 services.

1           Votes shall be recorded as "Yes" or "No".

2           Beginning on the January 1 or July 1, whichever is  
3 first, that occurs not less than 30 days after May 31, 2015  
4 (the effective date of Public Act 99-4), Adams County may  
5 impose a public safety retailers' occupation tax and  
6 service occupation tax at the rate of 0.25%, as provided in  
7 the referendum approved by the voters on April 7, 2015,  
8 notwithstanding the omission of the additional information  
9 that is otherwise required to be printed on the ballot  
10 below the question pursuant to this item (1).

11           (2) The proposition for transportation purposes shall  
12 be in substantially the following form:

13           "To pay for improvements to roads and other  
14 transportation purposes, shall (name of county) be  
15 authorized to impose an increase on its share of local  
16 sales taxes by (insert rate)?"

17           As additional information on the ballot below the  
18 question shall appear the following:

19           "This would mean that a consumer would pay an  
20 additional (insert amount) in sales tax for every \$100 of  
21 tangible personal property bought at retail."

22           The county board may also opt to establish a sunset  
23 provision at which time the additional sales tax would  
24 cease being collected, if not terminated earlier by a vote  
25 of the county board. If the county board votes to include a  
26 sunset provision, the proposition for transportation

1 purposes shall be in substantially the following form:

2 "To pay for road improvements and other transportation  
3 purposes, shall (name of county) be authorized to impose an  
4 increase on its share of local sales taxes by (insert rate)  
5 for a period not to exceed (insert number of years)?"

6 As additional information on the ballot below the  
7 question shall appear the following:

8 "This would mean that a consumer would pay an  
9 additional (insert amount) in sales tax for every \$100 of  
10 tangible personal property bought at retail. If imposed,  
11 the additional tax would cease being collected at the end  
12 of (insert number of years), if not terminated earlier by a  
13 vote of the county board."

14 For the purposes of this paragraph, transportation  
15 purposes means construction, maintenance, operation, and  
16 improvement of public highways, any other purpose for which  
17 a county may expend funds under the Illinois Highway Code,  
18 and passenger rail transportation.

19 The votes shall be recorded as "Yes" or "No".

20 (3) The proposition for public facilities purposes  
21 shall be in substantially the following form:

22 "To pay for public facilities purposes, shall (name of  
23 county) be authorized to impose an increase on its share of  
24 local sales taxes by (insert rate)?"

25 As additional information on the ballot below the  
26 question shall appear the following:

1            "This would mean that a consumer would pay an  
2 additional (insert amount) in sales tax for every \$100 of  
3 tangible personal property bought at retail."

4            The county board may also opt to establish a sunset  
5 provision at which time the additional sales tax would  
6 cease being collected, if not terminated earlier by a vote  
7 of the county board. If the county board votes to include a  
8 sunset provision, the proposition for public facilities  
9 purposes shall be in substantially the following form:

10           "To pay for public facilities purposes, shall (name of  
11 county) be authorized to impose an increase on its share of  
12 local sales taxes by (insert rate) for a period not to  
13 exceed (insert number of years)?"

14           As additional information on the ballot below the  
15 question shall appear the following:

16           "This would mean that a consumer would pay an  
17 additional (insert amount) in sales tax for every \$100 of  
18 tangible personal property bought at retail. If imposed,  
19 the additional tax would cease being collected at the end  
20 of (insert number of years), if not terminated earlier by a  
21 vote of the county board."

22           For purposes of this Section, "public facilities  
23 purposes" means the acquisition, development,  
24 construction, reconstruction, rehabilitation, improvement,  
25 financing, architectural planning, and installation of  
26 capital facilities consisting of buildings, structures,

1 and durable equipment and for the acquisition and  
2 improvement of real property and interest in real property  
3 required, or expected to be required, in connection with  
4 the public facilities, for use by the county for the  
5 furnishing of governmental services to its citizens,  
6 including but not limited to museums and nursing homes.

7 The votes shall be recorded as "Yes" or "No".

8 (4) The proposition for mental health purposes shall be  
9 in substantially the following form:

10 "To pay for mental health purposes, shall (name of  
11 county) be authorized to impose an increase on its share of  
12 local sales taxes by (insert rate)?"

13 As additional information on the ballot below the  
14 question shall appear the following:

15 "This would mean that a consumer would pay an  
16 additional (insert amount) in sales tax for every \$100 of  
17 tangible personal property bought at retail."

18 The county board may also opt to establish a sunset  
19 provision at which time the additional sales tax would  
20 cease being collected, if not terminated earlier by a vote  
21 of the county board. If the county board votes to include a  
22 sunset provision, the proposition for public facilities  
23 purposes shall be in substantially the following form:

24 "To pay for mental health purposes, shall (name of  
25 county) be authorized to impose an increase on its share of  
26 local sales taxes by (insert rate) for a period not to



1 exceed (insert number of years)?"

2 As additional information on the ballot below the  
3 question shall appear the following:

4 "This would mean that a consumer would pay an  
5 additional (insert amount) in sales tax for every \$100 of  
6 tangible personal property bought at retail. If imposed,  
7 the additional tax would cease being collected at the end  
8 of (insert number of years), if not terminated earlier by a  
9 vote of the county board."

10 The votes shall be recorded as "Yes" or "No".

11 (5) The proposition for substance abuse purposes shall  
12 be in substantially the following form:

13 "To pay for substance abuse purposes, shall (name of  
14 county) be authorized to impose an increase on its share of  
15 local sales taxes by (insert rate)?"

16 As additional information on the ballot below the  
17 question shall appear the following:

18 "This would mean that a consumer would pay an  
19 additional (insert amount) in sales tax for every \$100 of  
20 tangible personal property bought at retail."

21 The county board may also opt to establish a sunset  
22 provision at which time the additional sales tax would  
23 cease being collected, if not terminated earlier by a vote  
24 of the county board. If the county board votes to include a  
25 sunset provision, the proposition for public facilities  
26 purposes shall be in substantially the following form:

1            "To pay for substance abuse purposes, shall (name of  
2 county) be authorized to impose an increase on its share of  
3 local sales taxes by (insert rate) for a period not to  
4 exceed (insert number of years)?"

5            As additional information on the ballot below the  
6 question shall appear the following:

7            "This would mean that a consumer would pay an  
8 additional (insert amount) in sales tax for every \$100 of  
9 tangible personal property bought at retail. If imposed,  
10 the additional tax would cease being collected at the end  
11 of (insert number of years), if not terminated earlier by a  
12 vote of the county board."

13            The votes shall be recorded as "Yes" or "No".

14            If a majority of the electors voting on the proposition  
15 vote in favor of it, the county may impose the tax. A county  
16 may not submit more than one proposition authorized by this  
17 Section to the electors at any one time.

18            This additional tax may not be imposed on tangible personal  
19 property taxed at the 1% rate under the Retailers' Occupation  
20 Tax Act. Beginning December 1, 2019, this tax is not imposed on  
21 sales of aviation fuel unless the tax revenue is expended for  
22 airport-related purposes. If the county does not have an  
23 airport-related purpose to which it dedicates aviation fuel tax  
24 revenue, then aviation fuel is excluded from the tax. The  
25 county must comply with the certification requirements for  
26 airport-related purposes under Section 5-1184. For purposes of

1 this Act, "airport-related purposes" has the meaning ascribed  
2 in Section 6z-20.2 of the State Finance Act. This exclusion for  
3 aviation fuel only applies for so long as the revenue use  
4 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
5 binding on the county. The tax imposed by a county under this  
6 Section and all civil penalties that may be assessed as an  
7 incident of the tax shall be collected and enforced by the  
8 Illinois Department of Revenue and deposited into a special  
9 fund created for that purpose. The certificate of registration  
10 that is issued by the Department to a retailer under the  
11 Retailers' Occupation Tax Act shall permit the retailer to  
12 engage in a business that is taxable without registering  
13 separately with the Department under an ordinance or resolution  
14 under this Section. The Department has full power to administer  
15 and enforce this Section, to collect all taxes and penalties  
16 due under this Section, to dispose of taxes and penalties so  
17 collected in the manner provided in this Section, and to  
18 determine all rights to credit memoranda arising on account of  
19 the erroneous payment of a tax or penalty under this Section.  
20 In the administration of and compliance with this Section, the  
21 Department and persons who are subject to this Section shall  
22 (i) have the same rights, remedies, privileges, immunities,  
23 powers, and duties, (ii) be subject to the same conditions,  
24 restrictions, limitations, penalties, and definitions of  
25 terms, and (iii) employ the same modes of procedure as are  
26 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,

1 1n, 2 through 2-70 (in respect to all provisions contained in  
2 those Sections other than the State rate of tax), 2a, 2b, 2c, 3  
3 (except provisions relating to transaction returns and quarter  
4 monthly payments, and except that the retailer's discount is  
5 not allowed for taxes paid on aviation fuel that are deposited  
6 into the Local Government Aviation Trust Fund), 4, 5, 5a, 5b,  
7 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8,  
8 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act  
9 and Section 3-7 of the Uniform Penalty and Interest Act as if  
10 those provisions were set forth in this Section.

11 Persons subject to any tax imposed under the authority  
12 granted in this Section may reimburse themselves for their  
13 sellers' tax liability by separately stating the tax as an  
14 additional charge, which charge may be stated in combination,  
15 in a single amount, with State tax which sellers are required  
16 to collect under the Use Tax Act, pursuant to such bracketed  
17 schedules as the Department may prescribe.

18 Whenever the Department determines that a refund should be  
19 made under this Section to a claimant instead of issuing a  
20 credit memorandum, the Department shall notify the State  
21 Comptroller, who shall cause the order to be drawn for the  
22 amount specified and to the person named in the notification  
23 from the Department. The refund shall be paid by the State  
24 Treasurer out of the County Public Safety, Public Facilities,  
25 Mental Health, Substance Abuse, or Transportation Retailers'  
26 Occupation Tax Fund.

1 (b) If a tax has been imposed under subsection (a), a  
2 service occupation tax shall also be imposed at the same rate  
3 upon all persons engaged, in the county, in the business of  
4 making sales of service, who, as an incident to making those  
5 sales of service, transfer tangible personal property within  
6 the county as an incident to a sale of service. This tax may  
7 not be imposed on tangible personal property taxed at the 1%  
8 rate under the Service Occupation Tax Act. Beginning December  
9 1, 2019, this tax is not imposed on sales of aviation fuel  
10 unless the tax revenue is expended for airport-related  
11 purposes. If the county does not have an airport-related  
12 purpose to which it dedicates aviation fuel tax revenue, then  
13 aviation fuel is excluded from the tax. The county must comply  
14 with the certification requirements for airport-related  
15 purposes under Section 5-1184. For purposes of this Act,  
16 "airport-related purposes" has the meaning ascribed in Section  
17 6z-20.2 of the State Finance Act. This exclusion for aviation  
18 fuel only applies for so long as the revenue use requirements  
19 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the  
20 county. The tax imposed under this subsection and all civil  
21 penalties that may be assessed as an incident thereof shall be  
22 collected and enforced by the Department of Revenue. The  
23 Department has full power to administer and enforce this  
24 subsection; to collect all taxes and penalties due hereunder;  
25 to dispose of taxes and penalties so collected in the manner  
26 hereinafter provided; and to determine all rights to credit

1 memoranda arising on account of the erroneous payment of tax or  
2 penalty hereunder. In the administration of, and compliance  
3 with this subsection, the Department and persons who are  
4 subject to this paragraph shall (i) have the same rights,  
5 remedies, privileges, immunities, powers, and duties, (ii) be  
6 subject to the same conditions, restrictions, limitations,  
7 penalties, exclusions, exemptions, and definitions of terms,  
8 and (iii) employ the same modes of procedure as are prescribed  
9 in Sections 2 (except that the reference to State in the  
10 definition of supplier maintaining a place of business in this  
11 State shall mean the county), 2a, 2b, 2c, 3 through 3-50 (in  
12 respect to all provisions therein other than the State rate of  
13 tax), 4 (except that the reference to the State shall be to the  
14 county), 5, 7, 8 (except that the jurisdiction to which the tax  
15 shall be a debt to the extent indicated in that Section 8 shall  
16 be the county), 9 (except as to the disposition of taxes and  
17 penalties collected, and except that the retailer's discount is  
18 not allowed for taxes paid on aviation fuel that are deposited  
19 into the Local Government Aviation Trust Fund), 10, 11, 12  
20 (except the reference therein to Section 2b of the Retailers'  
21 Occupation Tax Act), 13 (except that any reference to the State  
22 shall mean the county), Section 15, 16, 17, 18, 19 and 20 of  
23 the Service Occupation Tax Act and Section 3-7 of the Uniform  
24 Penalty and Interest Act, as fully as if those provisions were  
25 set forth herein.

26 Persons subject to any tax imposed under the authority

1 granted in this subsection may reimburse themselves for their  
2 serviceman's tax liability by separately stating the tax as an  
3 additional charge, which charge may be stated in combination,  
4 in a single amount, with State tax that servicemen are  
5 authorized to collect under the Service Use Tax Act, in  
6 accordance with such bracket schedules as the Department may  
7 prescribe.

8 Whenever the Department determines that a refund should be  
9 made under this subsection to a claimant instead of issuing a  
10 credit memorandum, the Department shall notify the State  
11 Comptroller, who shall cause the warrant to be drawn for the  
12 amount specified, and to the person named, in the notification  
13 from the Department. The refund shall be paid by the State  
14 Treasurer out of the County Public Safety, Public Facilities,  
15 Mental Health, Substance Abuse, or Transportation Retailers'  
16 Occupation Fund.

17 Nothing in this subsection shall be construed to authorize  
18 the county to impose a tax upon the privilege of engaging in  
19 any business which under the Constitution of the United States  
20 may not be made the subject of taxation by the State.

21 (c) Except as otherwise provided in this paragraph, the ~~The~~  
22 Department shall immediately pay over to the State Treasurer,  
23 ex officio, as trustee, all taxes and penalties collected under  
24 this Section to be deposited into the County Public Safety,  
25 Public Facilities, Mental Health, Substance Abuse, or  
26 Transportation Retailers' Occupation Tax Fund, which shall be

1 an unappropriated trust fund held outside of the State  
2 treasury. Taxes and penalties collected on aviation fuel sold  
3 on or after December 1, 2019, shall be immediately paid over by  
4 the Department to the State Treasurer, ex officio, as trustee,  
5 for deposit into the Local Government Aviation Trust Fund. The  
6 Department shall only pay moneys into the Local Government  
7 Aviation Trust Fund under this Act for so long as the revenue  
8 use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
9 binding on the county.

10 As soon as possible after the first day of each month,  
11 beginning January 1, 2011, upon certification of the Department  
12 of Revenue, the Comptroller shall order transferred, and the  
13 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
14 local sales tax increment, as defined in the Innovation  
15 Development and Economy Act, collected under this Section  
16 during the second preceding calendar month for sales within a  
17 STAR bond district.

18 After the monthly transfer to the STAR Bonds Revenue Fund,  
19 on or before the 25th day of each calendar month, the  
20 Department shall prepare and certify to the Comptroller the  
21 disbursement of stated sums of money to the counties from which  
22 retailers have paid taxes or penalties to the Department during  
23 the second preceding calendar month. The amount to be paid to  
24 each county, and deposited by the county into its special fund  
25 created for the purposes of this Section, shall be the amount  
26 (not including credit memoranda and not including taxes and



1 penalties collected on aviation fuel sold on or after December  
2 1, 2019) collected under this Section during the second  
3 preceding calendar month by the Department plus an amount the  
4 Department determines is necessary to offset any amounts that  
5 were erroneously paid to a different taxing body, and not  
6 including (i) an amount equal to the amount of refunds made  
7 during the second preceding calendar month by the Department on  
8 behalf of the county, (ii) any amount that the Department  
9 determines is necessary to offset any amounts that were payable  
10 to a different taxing body but were erroneously paid to the  
11 county, (iii) any amounts that are transferred to the STAR  
12 Bonds Revenue Fund, and (iv) 1.5% of the remainder, which shall  
13 be transferred into the Tax Compliance and Administration Fund.  
14 The Department, at the time of each monthly disbursement to the  
15 counties, shall prepare and certify to the State Comptroller  
16 the amount to be transferred into the Tax Compliance and  
17 Administration Fund under this subsection. Within 10 days after  
18 receipt by the Comptroller of the disbursement certification to  
19 the counties and the Tax Compliance and Administration Fund  
20 provided for in this Section to be given to the Comptroller by  
21 the Department, the Comptroller shall cause the orders to be  
22 drawn for the respective amounts in accordance with directions  
23 contained in the certification.

24 In addition to the disbursement required by the preceding  
25 paragraph, an allocation shall be made in March of each year to  
26 each county that received more than \$500,000 in disbursements

1 under the preceding paragraph in the preceding calendar year.  
2 The allocation shall be in an amount equal to the average  
3 monthly distribution made to each such county under the  
4 preceding paragraph during the preceding calendar year  
5 (excluding the 2 months of highest receipts). The distribution  
6 made in March of each year subsequent to the year in which an  
7 allocation was made pursuant to this paragraph and the  
8 preceding paragraph shall be reduced by the amount allocated  
9 and disbursed under this paragraph in the preceding calendar  
10 year. The Department shall prepare and certify to the  
11 Comptroller for disbursement the allocations made in  
12 accordance with this paragraph.

13 A county may direct, by ordinance, that all or a portion of  
14 the taxes and penalties collected under the Special County  
15 Retailers' Occupation Tax For Public Safety, Public  
16 Facilities, Mental Health, Substance Abuse, or Transportation  
17 be deposited into the Transportation Development Partnership  
18 Trust Fund.

19 (d) For the purpose of determining the local governmental  
20 unit whose tax is applicable, a retail sale by a producer of  
21 coal or another mineral mined in Illinois is a sale at retail  
22 at the place where the coal or other mineral mined in Illinois  
23 is extracted from the earth. This paragraph does not apply to  
24 coal or another mineral when it is delivered or shipped by the  
25 seller to the purchaser at a point outside Illinois so that the  
26 sale is exempt under the United States Constitution as a sale

1 in interstate or foreign commerce.

2 (e) Nothing in this Section shall be construed to authorize  
3 a county to impose a tax upon the privilege of engaging in any  
4 business that under the Constitution of the United States may  
5 not be made the subject of taxation by this State.

6 (e-5) If a county imposes a tax under this Section, the  
7 county board may, by ordinance, discontinue or lower the rate  
8 of the tax. If the county board lowers the tax rate or  
9 discontinues the tax, a referendum must be held in accordance  
10 with subsection (a) of this Section in order to increase the  
11 rate of the tax or to reimpose the discontinued tax.

12 (f) Beginning April 1, 1998 and through December 31, 2013,  
13 the results of any election authorizing a proposition to impose  
14 a tax under this Section or effecting a change in the rate of  
15 tax, or any ordinance lowering the rate or discontinuing the  
16 tax, shall be certified by the county clerk and filed with the  
17 Illinois Department of Revenue either (i) on or before the  
18 first day of April, whereupon the Department shall proceed to  
19 administer and enforce the tax as of the first day of July next  
20 following the filing; or (ii) on or before the first day of  
21 October, whereupon the Department shall proceed to administer  
22 and enforce the tax as of the first day of January next  
23 following the filing.

24 Beginning January 1, 2014, the results of any election  
25 authorizing a proposition to impose a tax under this Section or  
26 effecting an increase in the rate of tax, along with the

1 ordinance adopted to impose the tax or increase the rate of the  
2 tax, or any ordinance adopted to lower the rate or discontinue  
3 the tax, shall be certified by the county clerk and filed with  
4 the Illinois Department of Revenue either (i) on or before the  
5 first day of May, whereupon the Department shall proceed to  
6 administer and enforce the tax as of the first day of July next  
7 following the adoption and filing; or (ii) on or before the  
8 first day of October, whereupon the Department shall proceed to  
9 administer and enforce the tax as of the first day of January  
10 next following the adoption and filing.

11 (g) When certifying the amount of a monthly disbursement to  
12 a county under this Section, the Department shall increase or  
13 decrease the amounts by an amount necessary to offset any  
14 miscalculation of previous disbursements. The offset amount  
15 shall be the amount erroneously disbursed within the previous 6  
16 months from the time a miscalculation is discovered.

17 (h) This Section may be cited as the "Special County  
18 Occupation Tax For Public Safety, Public Facilities, Mental  
19 Health, Substance Abuse, or Transportation Law".

20 (i) For purposes of this Section, "public safety" includes,  
21 but is not limited to, crime prevention, detention, fire  
22 fighting, police, medical, ambulance, or other emergency  
23 services. The county may share tax proceeds received under this  
24 Section for public safety purposes, including proceeds  
25 received before August 4, 2009 (the effective date of Public  
26 Act 96-124), with any fire protection district located in the

1 county. For the purposes of this Section, "transportation"  
2 includes, but is not limited to, the construction, maintenance,  
3 operation, and improvement of public highways, any other  
4 purpose for which a county may expend funds under the Illinois  
5 Highway Code, and passenger rail transportation. For the  
6 purposes of this Section, "public facilities purposes"  
7 includes, but is not limited to, the acquisition, development,  
8 construction, reconstruction, rehabilitation, improvement,  
9 financing, architectural planning, and installation of capital  
10 facilities consisting of buildings, structures, and durable  
11 equipment and for the acquisition and improvement of real  
12 property and interest in real property required, or expected to  
13 be required, in connection with the public facilities, for use  
14 by the county for the furnishing of governmental services to  
15 its citizens, including but not limited to museums and nursing  
16 homes.

17 (j) The Department may promulgate rules to implement Public  
18 Act 95-1002 only to the extent necessary to apply the existing  
19 rules for the Special County Retailers' Occupation Tax for  
20 Public Safety to this new purpose for public facilities.

21 (Source: P.A. 99-4, eff. 5-31-15; 99-217, eff. 7-31-15; 99-642,  
22 eff. 7-28-16; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
23 100-1167, eff. 1-4-19; 100-1171, eff. 1-4-19; revised 1-9-19.)

24 (55 ILCS 5/5-1006.7)

25 Sec. 5-1006.7. School facility occupation taxes.

1 (a) In any county, a tax shall be imposed upon all persons  
2 engaged in the business of selling tangible personal property,  
3 other than personal property titled or registered with an  
4 agency of this State's government, at retail in the county on  
5 the gross receipts from the sales made in the course of  
6 business to provide revenue to be used exclusively for school  
7 facility purposes (except as otherwise provided in this  
8 Section) if a proposition for the tax has been submitted to the  
9 electors of that county and approved by a majority of those  
10 voting on the question as provided in subsection (c). The tax  
11 under this Section shall be imposed only in one-quarter percent  
12 increments and may not exceed 1%.

13 This additional tax may not be imposed on tangible personal  
14 property taxed at the 1% rate under the Retailers' Occupation  
15 Tax Act. Beginning December 1, 2019, this tax is not imposed on  
16 sales of aviation fuel unless the tax revenue is expended for  
17 airport-related purposes. If the county does not have an  
18 airport-related purpose to which it dedicates aviation fuel tax  
19 revenue, then aviation fuel is excluded from the tax. The  
20 county must comply with the certification requirements for  
21 airport-related purposes under Section 5-1184. For purposes of  
22 this Act, "airport-related purposes" has the meaning ascribed  
23 in Section 6z-20.2 of the State Finance Act. This exclusion for  
24 aviation fuel only applies for so long as the revenue use  
25 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
26 binding on the county. The Department of Revenue has full power

1 to administer and enforce this subsection, to collect all taxes  
2 and penalties due under this subsection, to dispose of taxes  
3 and penalties so collected in the manner provided in this  
4 subsection, and to determine all rights to credit memoranda  
5 arising on account of the erroneous payment of a tax or penalty  
6 under this subsection. The Department shall deposit all taxes  
7 and penalties collected under this subsection into a special  
8 fund created for that purpose.

9 In the administration of and compliance with this  
10 subsection, the Department and persons who are subject to this  
11 subsection (i) have the same rights, remedies, privileges,  
12 immunities, powers, and duties, (ii) are subject to the same  
13 conditions, restrictions, limitations, penalties, and  
14 definitions of terms, and (iii) shall employ the same modes of  
15 procedure as are set forth in Sections 1 through 1o, 2 through  
16 2-70 (in respect to all provisions contained in those Sections  
17 other than the State rate of tax), 2a through 2h, 3 (except as  
18 to the disposition of taxes and penalties collected, and except  
19 that the retailer's discount is not allowed for taxes paid on  
20 aviation fuel that are deposited into the Local Government  
21 Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,  
22 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13  
23 of the Retailers' Occupation Tax Act and all provisions of the  
24 Uniform Penalty and Interest Act as if those provisions were  
25 set forth in this subsection.

26 The certificate of registration that is issued by the

1 Department to a retailer under the Retailers' Occupation Tax  
2 Act permits the retailer to engage in a business that is  
3 taxable without registering separately with the Department  
4 under an ordinance or resolution under this subsection.

5 Persons subject to any tax imposed under the authority  
6 granted in this subsection may reimburse themselves for their  
7 seller's tax liability by separately stating that tax as an  
8 additional charge, which may be stated in combination, in a  
9 single amount, with State tax that sellers are required to  
10 collect under the Use Tax Act, pursuant to any bracketed  
11 schedules set forth by the Department.

12 (b) If a tax has been imposed under subsection (a), then a  
13 service occupation tax must also be imposed at the same rate  
14 upon all persons engaged, in the county, in the business of  
15 making sales of service, who, as an incident to making those  
16 sales of service, transfer tangible personal property within  
17 the county as an incident to a sale of service.

18 This tax may not be imposed on tangible personal property  
19 taxed at the 1% rate under the Service Occupation Tax Act.  
20 Beginning December 1, 2019, this tax is not imposed on sales of  
21 aviation fuel unless the tax revenue is expended for  
22 airport-related purposes. If the county does not have an  
23 airport-related purpose to which it dedicates aviation fuel tax  
24 revenue, then aviation fuel is excluded from the tax. The  
25 county must comply with the certification requirements for  
26 airport-related purposes under Section 5-1184. For purposes of



1 this Act, "airport-related purposes" has the meaning ascribed  
2 in Section 6z-20.2 of the State Finance Act. This exclusion for  
3 aviation fuel only applies for so long as the revenue use  
4 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
5 binding on the county.

6 The tax imposed under this subsection and all civil  
7 penalties that may be assessed as an incident thereof shall be  
8 collected and enforced by the Department and deposited into a  
9 special fund created for that purpose. The Department has full  
10 power to administer and enforce this subsection, to collect all  
11 taxes and penalties due under this subsection, to dispose of  
12 taxes and penalties so collected in the manner provided in this  
13 subsection, and to determine all rights to credit memoranda  
14 arising on account of the erroneous payment of a tax or penalty  
15 under this subsection.

16 In the administration of and compliance with this  
17 subsection, the Department and persons who are subject to this  
18 subsection shall (i) have the same rights, remedies,  
19 privileges, immunities, powers and duties, (ii) be subject to  
20 the same conditions, restrictions, limitations, penalties and  
21 definition of terms, and (iii) employ the same modes of  
22 procedure as are set forth in Sections 2 (except that that  
23 reference to State in the definition of supplier maintaining a  
24 place of business in this State means the county), 2a through  
25 2d, 3 through 3-50 (in respect to all provisions contained in  
26 those Sections other than the State rate of tax), 4 (except

1 that the reference to the State shall be to the county), 5, 7,  
2 8 (except that the jurisdiction to which the tax is a debt to  
3 the extent indicated in that Section 8 is the county), 9  
4 (except as to the disposition of taxes and penalties collected,  
5 and except that the retailer's discount is not allowed for  
6 taxes paid on aviation fuel that are deposited into the Local  
7 Government Aviation Trust Fund), 10, 11, 12 (except the  
8 reference therein to Section 2b of the Retailers' Occupation  
9 Tax Act), 13 (except that any reference to the State means the  
10 county), Section 15, 16, 17, 18, 19, and 20 of the Service  
11 Occupation Tax Act and all provisions of the Uniform Penalty  
12 and Interest Act, as fully as if those provisions were set  
13 forth herein.

14 Persons subject to any tax imposed under the authority  
15 granted in this subsection may reimburse themselves for their  
16 serviceman's tax liability by separately stating the tax as an  
17 additional charge, which may be stated in combination, in a  
18 single amount, with State tax that servicemen are authorized to  
19 collect under the Service Use Tax Act, pursuant to any  
20 bracketed schedules set forth by the Department.

21 (c) The tax under this Section may not be imposed until the  
22 question of imposing the tax has been submitted to the electors  
23 of the county at a regular election and approved by a majority  
24 of the electors voting on the question. For all regular  
25 elections held prior to August 23, 2011 (the effective date of  
26 Public Act 97-542), upon a resolution by the county board or a

1 resolution by school district boards that represent at least  
2 51% of the student enrollment within the county, the county  
3 board must certify the question to the proper election  
4 authority in accordance with the Election Code.

5 For all regular elections held prior to August 23, 2011  
6 (the effective date of Public Act 97-542), the election  
7 authority must submit the question in substantially the  
8 following form:

9 Shall (name of county) be authorized to impose a  
10 retailers' occupation tax and a service occupation tax  
11 (commonly referred to as a "sales tax") at a rate of  
12 (insert rate) to be used exclusively for school facility  
13 purposes?

14 The election authority must record the votes as "Yes" or "No".

15 If a majority of the electors voting on the question vote  
16 in the affirmative, then the county may, thereafter, impose the  
17 tax.

18 For all regular elections held on or after August 23, 2011  
19 (the effective date of Public Act 97-542), the regional  
20 superintendent of schools for the county must, upon receipt of  
21 a resolution or resolutions of school district boards that  
22 represent more than 50% of the student enrollment within the  
23 county, certify the question to the proper election authority  
24 for submission to the electors of the county at the next  
25 regular election at which the question lawfully may be  
26 submitted to the electors, all in accordance with the Election

1 Code.

2 For all regular elections held on or after August 23, 2011  
3 (the effective date of Public Act 97-542), the election  
4 authority must submit the question in substantially the  
5 following form:

6 Shall a retailers' occupation tax and a service  
7 occupation tax (commonly referred to as a "sales tax") be  
8 imposed in (name of county) at a rate of (insert rate) to  
9 be used exclusively for school facility purposes?

10 The election authority must record the votes as "Yes" or "No".

11 If a majority of the electors voting on the question vote  
12 in the affirmative, then the tax shall be imposed at the rate  
13 set forth in the question.

14 For the purposes of this subsection (c), "enrollment" means  
15 the head count of the students residing in the county on the  
16 last school day of September of each year, which must be  
17 reported on the Illinois State Board of Education Public School  
18 Fall Enrollment/Housing Report.

19 (d) Except as otherwise provided, the ~~The~~ Department shall  
20 immediately pay over to the State Treasurer, ex officio, as  
21 trustee, all taxes and penalties collected under this Section  
22 to be deposited into the School Facility Occupation Tax Fund,  
23 which shall be an unappropriated trust fund held outside the  
24 State treasury. Taxes and penalties collected on aviation fuel  
25 sold on or after December 1, 2019, shall be immediately paid  
26 over by the Department to the State Treasurer, ex officio, as

1 trustee, for deposit into the Local Government Aviation Trust  
2 Fund. The Department shall only pay moneys into the Local  
3 Government Aviation Trust Fund under this Act for so long as  
4 the revenue use requirements of 49 U.S.C. 47107(b) and 49  
5 U.S.C. 47133 are binding on the county.

6 On or before the 25th day of each calendar month, the  
7 Department shall prepare and certify to the Comptroller the  
8 disbursement of stated sums of money to the regional  
9 superintendents of schools in counties from which retailers or  
10 servicemen have paid taxes or penalties to the Department  
11 during the second preceding calendar month. The amount to be  
12 paid to each regional superintendent of schools and disbursed  
13 to him or her in accordance with Section 3-14.31 of the School  
14 Code, is equal to the amount (not including credit memoranda  
15 and not including taxes and penalties collected on aviation  
16 fuel sold on or after December 1, 2019) collected from the  
17 county under this Section during the second preceding calendar  
18 month by the Department, (i) less 2% of that amount (except the  
19 amount collected on aviation fuel sold on or after December 1,  
20 2019), which shall be deposited into the Tax Compliance and  
21 Administration Fund and shall be used by the Department,  
22 subject to appropriation, to cover the costs of the Department  
23 in administering and enforcing the provisions of this Section,  
24 on behalf of the county, (ii) plus an amount that the  
25 Department determines is necessary to offset any amounts that  
26 were erroneously paid to a different taxing body; (iii) less an

1 amount equal to the amount of refunds made during the second  
2 preceding calendar month by the Department on behalf of the  
3 county; and (iv) less any amount that the Department determines  
4 is necessary to offset any amounts that were payable to a  
5 different taxing body but were erroneously paid to the county.  
6 When certifying the amount of a monthly disbursement to a  
7 regional superintendent of schools under this Section, the  
8 Department shall increase or decrease the amounts by an amount  
9 necessary to offset any miscalculation of previous  
10 disbursements within the previous 6 months from the time a  
11 miscalculation is discovered.

12 Within 10 days after receipt by the Comptroller from the  
13 Department of the disbursement certification to the regional  
14 superintendents of the schools provided for in this Section,  
15 the Comptroller shall cause the orders to be drawn for the  
16 respective amounts in accordance with directions contained in  
17 the certification.

18 If the Department determines that a refund should be made  
19 under this Section to a claimant instead of issuing a credit  
20 memorandum, then the Department shall notify the Comptroller,  
21 who shall cause the order to be drawn for the amount specified  
22 and to the person named in the notification from the  
23 Department. The refund shall be paid by the Treasurer out of  
24 the School Facility Occupation Tax Fund.

25 (e) For the purposes of determining the local governmental  
26 unit whose tax is applicable, a retail sale by a producer of

1 coal or another mineral mined in Illinois is a sale at retail  
2 at the place where the coal or other mineral mined in Illinois  
3 is extracted from the earth. This subsection does not apply to  
4 coal or another mineral when it is delivered or shipped by the  
5 seller to the purchaser at a point outside Illinois so that the  
6 sale is exempt under the United States Constitution as a sale  
7 in interstate or foreign commerce.

8 (f) Nothing in this Section may be construed to authorize a  
9 tax to be imposed upon the privilege of engaging in any  
10 business that under the Constitution of the United States may  
11 not be made the subject of taxation by this State.

12 (g) If a county board imposes a tax under this Section  
13 pursuant to a referendum held before August 23, 2011 (the  
14 effective date of Public Act 97-542) at a rate below the rate  
15 set forth in the question approved by a majority of electors of  
16 that county voting on the question as provided in subsection  
17 (c), then the county board may, by ordinance, increase the rate  
18 of the tax up to the rate set forth in the question approved by  
19 a majority of electors of that county voting on the question as  
20 provided in subsection (c). If a county board imposes a tax  
21 under this Section pursuant to a referendum held before August  
22 23, 2011 (the effective date of Public Act 97-542), then the  
23 board may, by ordinance, discontinue or reduce the rate of the  
24 tax. If a tax is imposed under this Section pursuant to a  
25 referendum held on or after August 23, 2011 (the effective date  
26 of Public Act 97-542), then the county board may reduce or

1     discontinue the tax, but only in accordance with subsection  
2     (h-5) of this Section. If, however, a school board issues bonds  
3     that are secured by the proceeds of the tax under this Section,  
4     then the county board may not reduce the tax rate or  
5     discontinue the tax if that rate reduction or discontinuance  
6     would adversely affect the school board's ability to pay the  
7     principal and interest on those bonds as they become due or  
8     necessitate the extension of additional property taxes to pay  
9     the principal and interest on those bonds. If the county board  
10    reduces the tax rate or discontinues the tax, then a referendum  
11    must be held in accordance with subsection (c) of this Section  
12    in order to increase the rate of the tax or to reimpose the  
13    discontinued tax.

14         Until January 1, 2014, the results of any election that  
15    imposes, reduces, or discontinues a tax under this Section must  
16    be certified by the election authority, and any ordinance that  
17    increases or lowers the rate or discontinues the tax must be  
18    certified by the county clerk and, in each case, filed with the  
19    Illinois Department of Revenue either (i) on or before the  
20    first day of April, whereupon the Department shall proceed to  
21    administer and enforce the tax or change in the rate as of the  
22    first day of July next following the filing; or (ii) on or  
23    before the first day of October, whereupon the Department shall  
24    proceed to administer and enforce the tax or change in the rate  
25    as of the first day of January next following the filing.

26         Beginning January 1, 2014, the results of any election that



1 imposes, reduces, or discontinues a tax under this Section must  
2 be certified by the election authority, and any ordinance that  
3 increases or lowers the rate or discontinues the tax must be  
4 certified by the county clerk and, in each case, filed with the  
5 Illinois Department of Revenue either (i) on or before the  
6 first day of May, whereupon the Department shall proceed to  
7 administer and enforce the tax or change in the rate as of the  
8 first day of July next following the filing; or (ii) on or  
9 before the first day of October, whereupon the Department shall  
10 proceed to administer and enforce the tax or change in the rate  
11 as of the first day of January next following the filing.

12 (h) For purposes of this Section, "school facility  
13 purposes" means (i) the acquisition, development,  
14 construction, reconstruction, rehabilitation, improvement,  
15 financing, architectural planning, and installation of capital  
16 facilities consisting of buildings, structures, and durable  
17 equipment and for the acquisition and improvement of real  
18 property and interest in real property required, or expected to  
19 be required, in connection with the capital facilities and (ii)  
20 the payment of bonds or other obligations heretofore or  
21 hereafter issued, including bonds or other obligations  
22 heretofore or hereafter issued to refund or to continue to  
23 refund bonds or other obligations issued, for school facility  
24 purposes, provided that the taxes levied to pay those bonds are  
25 abated by the amount of the taxes imposed under this Section  
26 that are used to pay those bonds. "School-facility purposes"

1 also includes fire prevention, safety, energy conservation,  
2 accessibility, school security, and specified repair purposes  
3 set forth under Section 17-2.11 of the School Code.

4 (h-5) A county board in a county where a tax has been  
5 imposed under this Section pursuant to a referendum held on or  
6 after August 23, 2011 (the effective date of Public Act 97-542)  
7 may, by ordinance or resolution, submit to the voters of the  
8 county the question of reducing or discontinuing the tax. In  
9 the ordinance or resolution, the county board shall certify the  
10 question to the proper election authority in accordance with  
11 the Election Code. The election authority must submit the  
12 question in substantially the following form:

13 Shall the school facility retailers' occupation tax  
14 and service occupation tax (commonly referred to as the  
15 "school facility sales tax") currently imposed in (name of  
16 county) at a rate of (insert rate) be (reduced to (insert  
17 rate)) (discontinued)?

18 If a majority of the electors voting on the question vote in  
19 the affirmative, then, subject to the provisions of subsection  
20 (g) of this Section, the tax shall be reduced or discontinued  
21 as set forth in the question.

22 (i) This Section does not apply to Cook County.

23 (j) This Section may be cited as the County School Facility  
24 Occupation Tax Law.

25 (Source: P.A. 99-143, eff. 7-27-15; 99-217, eff. 7-31-15;  
26 99-642, eff. 7-28-16; 100-1171, eff. 1-4-19.)

1 (55 ILCS 5/5-1007) (from Ch. 34, par. 5-1007)

2 Sec. 5-1007. Home Rule County Service Occupation Tax Law.  
3 The corporate authorities of a home rule county may impose a  
4 tax upon all persons engaged, in such county, in the business  
5 of making sales of service at the same rate of tax imposed  
6 pursuant to Section 5-1006 of the selling price of all tangible  
7 personal property transferred by such servicemen either in the  
8 form of tangible personal property or in the form of real  
9 estate as an incident to a sale of service. If imposed, such  
10 tax shall only be imposed in 1/4% increments. On and after  
11 September 1, 1991, this additional tax may not be imposed on  
12 tangible personal property taxed at the 1% rate under the  
13 Service Occupation Tax Act. Beginning December 1, 2019, this  
14 tax is not imposed on sales of aviation fuel unless the tax  
15 revenue is expended for airport-related purposes. If the county  
16 does not have an airport-related purpose to which it dedicates  
17 aviation fuel tax revenue, then aviation fuel is excluded from  
18 the tax. The county must comply with the certification  
19 requirements for airport-related purposes under Section  
20 5-1184. For purposes of this Act, "airport-related purposes"  
21 has the meaning ascribed in Section 6z-20.2 of the State  
22 Finance Act. This exclusion for aviation fuel only applies for  
23 so long as the revenue use requirements of 49 U.S.C. 47107(b)  
24 and 49 U.S.C. 47133 are binding on the county. The changes made  
25 to this Section by this amendatory Act of the 101st General

1 Assembly are a denial and limitation of home rule powers and  
2 functions under subsection (g) of Section 6 of Article VII of  
3 the Illinois Constitution. The tax imposed by a home rule  
4 county pursuant to this Section and all civil penalties that  
5 may be assessed as an incident thereof shall be collected and  
6 enforced by the State Department of Revenue. The certificate of  
7 registration which is issued by the Department to a retailer  
8 under the Retailers' Occupation Tax Act or under the Service  
9 Occupation Tax Act shall permit such registrant to engage in a  
10 business which is taxable under any ordinance or resolution  
11 enacted pursuant to this Section without registering  
12 separately with the Department under such ordinance or  
13 resolution or under this Section. The Department shall have  
14 full power to administer and enforce this Section; to collect  
15 all taxes and penalties due hereunder; to dispose of taxes and  
16 penalties so collected in the manner hereinafter provided; and  
17 to determine all rights to credit memoranda arising on account  
18 of the erroneous payment of tax or penalty hereunder. In the  
19 administration of, and compliance with, this Section the  
20 Department and persons who are subject to this Section shall  
21 have the same rights, remedies, privileges, immunities, powers  
22 and duties, and be subject to the same conditions,  
23 restrictions, limitations, penalties and definitions of terms,  
24 and employ the same modes of procedure, as are prescribed in  
25 Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all  
26 provisions therein other than the State rate of tax), 4 (except

1 that the reference to the State shall be to the taxing county),  
2 5, 7, 8 (except that the jurisdiction to which the tax shall be  
3 a debt to the extent indicated in that Section 8 shall be the  
4 taxing county), 9 (except as to the disposition of taxes and  
5 penalties collected, and except that the returned merchandise  
6 credit for this county tax may not be taken against any State  
7 tax, and except that the retailer's discount is not allowed for  
8 taxes paid on aviation fuel that are deposited into the Local  
9 Government Aviation Trust Fund), 10, 11, 12 (except the  
10 reference therein to Section 2b of the Retailers' Occupation  
11 Tax Act), 13 (except that any reference to the State shall mean  
12 the taxing county), the first paragraph of Section 15, 16, 17,  
13 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7  
14 of the Uniform Penalty and Interest Act, as fully as if those  
15 provisions were set forth herein.

16 No tax may be imposed by a home rule county pursuant to  
17 this Section unless such county also imposes a tax at the same  
18 rate pursuant to Section 5-1006.

19 Persons subject to any tax imposed pursuant to the  
20 authority granted in this Section may reimburse themselves for  
21 their serviceman's tax liability hereunder by separately  
22 stating such tax as an additional charge, which charge may be  
23 stated in combination, in a single amount, with State tax which  
24 servicemen are authorized to collect under the Service Use Tax  
25 Act, pursuant to such bracket schedules as the Department may  
26 prescribe.

1           Whenever the Department determines that a refund should be  
2 made under this Section to a claimant instead of issuing credit  
3 memorandum, the Department shall notify the State Comptroller,  
4 who shall cause the order to be drawn for the amount specified,  
5 and to the person named, in such notification from the  
6 Department. Such refund shall be paid by the State Treasurer  
7 out of the home rule county retailers' occupation tax fund.

8           Except as otherwise provided in this paragraph, the ~~The~~  
9 Department shall forthwith pay over to the State Treasurer, ex  
10 officio ~~ex-officio~~, as trustee, all taxes and penalties  
11 collected hereunder for deposit into the Home Rule County  
12 Retailers' Occupation Tax Fund. Taxes and penalties collected  
13 on aviation fuel sold on or after December 1, 2019, shall be  
14 immediately paid over by the Department to the State Treasurer,  
15 ex officio, as trustee, for deposit into the Local Government  
16 Aviation Trust Fund. The Department shall only pay moneys into  
17 the Local Government Aviation Trust Fund under this Act for so  
18 long as the revenue use requirements of 49 U.S.C. 47107(b) and  
19 49 U.S.C. 47133 are binding on the county.

20           As soon as possible after the first day of each month,  
21 beginning January 1, 2011, upon certification of the Department  
22 of Revenue, the Comptroller shall order transferred, and the  
23 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
24 local sales tax increment, as defined in the Innovation  
25 Development and Economy Act, collected under this Section  
26 during the second preceding calendar month for sales within a

1 STAR bond district.

2 After the monthly transfer to the STAR Bonds Revenue Fund,  
3 on or before the 25th day of each calendar month, the  
4 Department shall prepare and certify to the Comptroller the  
5 disbursement of stated sums of money to named counties, the  
6 counties to be those from which suppliers and servicemen have  
7 paid taxes or penalties hereunder to the Department during the  
8 second preceding calendar month. The amount to be paid to each  
9 county shall be the amount (not including credit memoranda and  
10 not including taxes and penalties collected on aviation fuel  
11 sold on or after December 1, 2019) collected hereunder during  
12 the second preceding calendar month by the Department, and not  
13 including an amount equal to the amount of refunds made during  
14 the second preceding calendar month by the Department on behalf  
15 of such county, and not including any amounts that are  
16 transferred to the STAR Bonds Revenue Fund, less 1.5% of the  
17 remainder, which the Department shall transfer into the Tax  
18 Compliance and Administration Fund. The Department, at the time  
19 of each monthly disbursement to the counties, shall prepare and  
20 certify to the State Comptroller the amount to be transferred  
21 into the Tax Compliance and Administration Fund under this  
22 Section. Within 10 days after receipt, by the Comptroller, of  
23 the disbursement certification to the counties and the Tax  
24 Compliance and Administration Fund provided for in this Section  
25 to be given to the Comptroller by the Department, the  
26 Comptroller shall cause the orders to be drawn for the

1       respective amounts in accordance with the directions contained  
2       in such certification.

3             In addition to the disbursement required by the preceding  
4       paragraph, an allocation shall be made in each year to each  
5       county which received more than \$500,000 in disbursements under  
6       the preceding paragraph in the preceding calendar year. The  
7       allocation shall be in an amount equal to the average monthly  
8       distribution made to each such county under the preceding  
9       paragraph during the preceding calendar year (excluding the 2  
10      months of highest receipts). The distribution made in March of  
11      each year subsequent to the year in which an allocation was  
12      made pursuant to this paragraph and the preceding paragraph  
13      shall be reduced by the amount allocated and disbursed under  
14      this paragraph in the preceding calendar year. The Department  
15      shall prepare and certify to the Comptroller for disbursement  
16      the allocations made in accordance with this paragraph.

17             Nothing in this Section shall be construed to authorize a  
18      county to impose a tax upon the privilege of engaging in any  
19      business which under the Constitution of the United States may  
20      not be made the subject of taxation by this State.

21             An ordinance or resolution imposing or discontinuing a tax  
22      hereunder or effecting a change in the rate thereof shall be  
23      adopted and a certified copy thereof filed with the Department  
24      on or before the first day of June, whereupon the Department  
25      shall proceed to administer and enforce this Section as of the  
26      first day of September next following such adoption and filing.



1 Beginning January 1, 1992, an ordinance or resolution imposing  
2 or discontinuing the tax hereunder or effecting a change in the  
3 rate thereof shall be adopted and a certified copy thereof  
4 filed with the Department on or before the first day of July,  
5 whereupon the Department shall proceed to administer and  
6 enforce this Section as of the first day of October next  
7 following such adoption and filing. Beginning January 1, 1993,  
8 an ordinance or resolution imposing or discontinuing the tax  
9 hereunder or effecting a change in the rate thereof shall be  
10 adopted and a certified copy thereof filed with the Department  
11 on or before the first day of October, whereupon the Department  
12 shall proceed to administer and enforce this Section as of the  
13 first day of January next following such adoption and filing.  
14 Beginning April 1, 1998, an ordinance or resolution imposing or  
15 discontinuing the tax hereunder or effecting a change in the  
16 rate thereof shall either (i) be adopted and a certified copy  
17 thereof filed with the Department on or before the first day of  
18 April, whereupon the Department shall proceed to administer and  
19 enforce this Section as of the first day of July next following  
20 the adoption and filing; or (ii) be adopted and a certified  
21 copy thereof filed with the Department on or before the first  
22 day of October, whereupon the Department shall proceed to  
23 administer and enforce this Section as of the first day of  
24 January next following the adoption and filing.

25 This Section shall be known and may be cited as the Home  
26 Rule County Service Occupation Tax Law.

1 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
2 100-1171, eff. 1-4-19; revised 1-9-19.)

3 (55 ILCS 5/5-1008.5)

4 Sec. 5-1008.5. Use and occupation taxes.

5 (a) The Rock Island County Board may adopt a resolution  
6 that authorizes a referendum on the question of whether the  
7 county shall be authorized to impose a retailers' occupation  
8 tax, a service occupation tax, and a use tax at a rate of 1/4 of  
9 1% on behalf of the economic development activities of Rock  
10 Island County and communities located within the county. The  
11 county board shall certify the question to the proper election  
12 authorities who shall submit the question to the voters of the  
13 county at the next regularly scheduled election in accordance  
14 with the general election law. The question shall be in  
15 substantially the following form:

16 Shall Rock Island County be authorized to impose a  
17 retailers' occupation tax, a service occupation tax, and a  
18 use tax at the rate of 1/4 of 1% for the sole purpose of  
19 economic development activities, including creation and  
20 retention of job opportunities, support of affordable  
21 housing opportunities, and enhancement of quality of life  
22 improvements?

23 Votes shall be recorded as "yes" or "no". If a majority of  
24 all votes cast on the proposition are in favor of the  
25 proposition, the county is authorized to impose the tax.

1 (b) The county shall impose the retailers' occupation tax  
2 upon all persons engaged in the business of selling tangible  
3 personal property at retail in the county, at the rate approved  
4 by referendum, on the gross receipts from the sales made in the  
5 course of those businesses within the county. This additional  
6 tax may not be imposed on tangible personal property taxed at  
7 the 1% rate under the Retailers' Occupation Tax Act. Beginning  
8 December 1, 2019, this tax is not imposed on sales of aviation  
9 fuel unless the tax revenue is expended for airport-related  
10 purposes. If the county does not have an airport-related  
11 purpose to which it dedicates aviation fuel tax revenue, then  
12 aviation fuel is excluded from the tax. The county must comply  
13 with the certification requirements for airport-related  
14 purposes under Section 5-1184. For purposes of this Act,  
15 "airport-related purposes" has the meaning ascribed in Section  
16 6z-20.2 of the State Finance Act. This exclusion for aviation  
17 fuel only applies for so long as the revenue use requirements  
18 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the  
19 county. The tax imposed under this Section and all civil  
20 penalties that may be assessed as an incident of the tax shall  
21 be collected and enforced by the Department of Revenue. The  
22 Department has full power to administer and enforce this  
23 Section; to collect all taxes and penalties so collected in the  
24 manner provided in this Section; and to determine all rights to  
25 credit memoranda arising on account of the erroneous payment of  
26 tax or penalty under this Section. In the administration of,

1 and compliance with, this Section, the Department and persons  
2 who are subject to this Section shall (i) have the same rights,  
3 remedies, privileges, immunities, powers and duties, (ii) be  
4 subject to the same conditions, restrictions, limitations,  
5 penalties, exclusions, exemptions, and definitions of terms,  
6 and (iii) employ the same modes of procedure as are prescribed  
7 in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2,  
8 2-5, 2-5.5, 2-10 (in respect to all provisions other than the  
9 State rate of tax), 2-15 through 2-70, 2a, 2b, 2c, 3 (except as  
10 to the disposition of taxes and penalties collected and  
11 provisions related to quarter monthly payments , and except  
12 that the retailer's discount is not allowed for taxes paid on  
13 aviation fuel that are deposited into the Local Government  
14 Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j,  
15 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of the  
16 Retailers' Occupation Tax Act and Section 3-7 of the Uniform  
17 Penalty and Interest Act, as fully as if those provisions were  
18 set forth in this subsection.

19 Persons subject to any tax imposed under this subsection  
20 may reimburse themselves for their seller's tax liability by  
21 separately stating the tax as an additional charge, which  
22 charge may be stated in combination, in a single amount, with  
23 State taxes that sellers are required to collect, in accordance  
24 with bracket schedules prescribed by the Department.

25 Whenever the Department determines that a refund should be  
26 made under this subsection to a claimant instead of issuing a

1 credit memorandum, the Department shall notify the State  
2 Comptroller, who shall cause the warrant to be drawn for the  
3 amount specified, and to the person named, in the notification  
4 from the Department. The refund shall be paid by the State  
5 Treasurer out of the tax fund referenced under paragraph (g) of  
6 this Section.

7 If a tax is imposed under this subsection (b), a tax shall  
8 also be imposed at the same rate under subsections (c) and (d)  
9 of this Section.

10 For the purpose of determining whether a tax authorized  
11 under this Section is applicable, a retail sale, by a producer  
12 of coal or another mineral mined in Illinois, is a sale at  
13 retail at the place where the coal or other mineral mined in  
14 Illinois is extracted from the earth. This paragraph does not  
15 apply to coal or another mineral when it is delivered or  
16 shipped by the seller to the purchaser at a point outside  
17 Illinois so that the sale is exempt under the federal  
18 Constitution as a sale in interstate or foreign commerce.

19 Nothing in this Section shall be construed to authorize the  
20 county to impose a tax upon the privilege of engaging in any  
21 business that under the Constitution of the United States may  
22 not be made the subject of taxation by this State.

23 (c) If a tax has been imposed under subsection (b), a  
24 service occupation tax shall also be imposed at the same rate  
25 upon all persons engaged, in the county, in the business of  
26 making sales of service, who, as an incident to making those

1 sales of service, transfer tangible personal property within  
2 the county as an incident to a sale of service. This additional  
3 tax may not be imposed on tangible personal property taxed at  
4 the 1% rate under the Service Occupation Tax Act. Beginning  
5 December 1, 2019, this tax is not imposed on sales of aviation  
6 fuel unless the tax revenue is expended for airport-related  
7 purposes. If the county does not have an airport-related  
8 purpose to which it dedicates aviation fuel tax revenue, then  
9 aviation fuel is excluded from the tax. The county must comply  
10 with the certification requirements for airport-related  
11 purposes under Section 5-1184. For purposes of this Act,  
12 "airport-related purposes" has the meaning ascribed in Section  
13 6z-20.2 of the State Finance Act. This exclusion for aviation  
14 fuel only applies for so long as the revenue use requirements  
15 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the  
16 county. The tax imposed under this subsection and all civil  
17 penalties that may be assessed as an incident of the tax shall  
18 be collected and enforced by the Department of Revenue. The  
19 Department has full power to administer and enforce this  
20 paragraph; to collect all taxes and penalties due under this  
21 Section; to dispose of taxes and penalties so collected in the  
22 manner provided in this Section; and to determine all rights to  
23 credit memoranda arising on account of the erroneous payment of  
24 tax or penalty under this Section. In the administration of,  
25 and compliance with this paragraph, the Department and persons  
26 who are subject to this paragraph shall (i) have the same

1 rights, remedies, privileges, immunities, powers, and duties,  
2 (ii) be subject to the same conditions, restrictions,  
3 limitations, penalties, exclusions, exemptions, and  
4 definitions of terms, and (iii) employ the same modes of  
5 procedure as are prescribed in Sections 2 (except that the  
6 reference to State in the definition of supplier maintaining a  
7 place of business in this State shall mean the county), 2a, 2b,  
8 3 through 3-55 (in respect to all provisions other than the  
9 State rate of tax), 4 (except that the reference to the State  
10 shall be to the county), 5, 7, 8 (except that the jurisdiction  
11 to which the tax shall be a debt to the extent indicated in  
12 that Section 8 shall be the county), 9 (except as to the  
13 disposition of taxes and penalties collected, and except that  
14 the returned merchandise credit for this tax may not be taken  
15 against any State tax, and except that the retailer's discount  
16 is not allowed for taxes paid on aviation fuel that are  
17 deposited into the Local Government Aviation Trust Fund), 11,  
18 12 (except the reference to Section 2b of the Retailers'  
19 Occupation Tax Act), 13 (except that any reference to the State  
20 shall mean the county), 15, 16, 17, 18, 19 and 20 of the  
21 Service Occupation Tax Act and Section 3-7 of the Uniform  
22 Penalty and Interest Act, as fully as if those provisions were  
23 set forth in this subsection.

24 Persons subject to any tax imposed under the authority  
25 granted in this subsection may reimburse themselves for their  
26 serviceman's tax liability by separately stating the tax as an

1 additional charge, which charge may be stated in combination,  
2 in a single amount, with State tax that servicemen are  
3 authorized to collect under the Service Use Tax Act, in  
4 accordance with bracket schedules prescribed by the  
5 Department.

6 Whenever the Department determines that a refund should be  
7 made under this subsection to a claimant instead of issuing a  
8 credit memorandum, the Department shall notify the State  
9 Comptroller, who shall cause the warrant to be drawn for the  
10 amount specified, and to the person named, in the notification  
11 from the Department. The refund shall be paid by the State  
12 Treasurer out of the tax fund referenced under paragraph (g) of  
13 this Section.

14 Nothing in this paragraph shall be construed to authorize  
15 the county to impose a tax upon the privilege of engaging in  
16 any business that under the Constitution of the United States  
17 may not be made the subject of taxation by the State.

18 (d) If a tax has been imposed under subsection (b), a use  
19 tax shall also be imposed at the same rate upon the privilege  
20 of using, in the county, any item of tangible personal property  
21 that is purchased outside the county at retail from a retailer,  
22 and that is titled or registered at a location within the  
23 county with an agency of this State's government. "Selling  
24 price" is defined as in the Use Tax Act. The tax shall be  
25 collected from persons whose Illinois address for titling or  
26 registration purposes is given as being in the county. The tax



1 shall be collected by the Department of Revenue for the county.  
2 The tax must be paid to the State, or an exemption  
3 determination must be obtained from the Department of Revenue,  
4 before the title or certificate of registration for the  
5 property may be issued. The tax or proof of exemption may be  
6 transmitted to the Department by way of the State agency with  
7 which, or the State officer with whom, the tangible personal  
8 property must be titled or registered if the Department and the  
9 State agency or State officer determine that this procedure  
10 will expedite the processing of applications for title or  
11 registration.

12 The Department has full power to administer and enforce  
13 this paragraph; to collect all taxes, penalties, and interest  
14 due under this Section; to dispose of taxes, penalties, and  
15 interest so collected in the manner provided in this Section;  
16 and to determine all rights to credit memoranda or refunds  
17 arising on account of the erroneous payment of tax, penalty, or  
18 interest under this Section. In the administration of, and  
19 compliance with, this subsection, the Department and persons  
20 who are subject to this paragraph shall (i) have the same  
21 rights, remedies, privileges, immunities, powers, and duties,  
22 (ii) be subject to the same conditions, restrictions,  
23 limitations, penalties, exclusions, exemptions, and  
24 definitions of terms, and (iii) employ the same modes of  
25 procedure as are prescribed in Sections 2 (except the  
26 definition of "retailer maintaining a place of business in this

1 State"), 3, 3-5, 3-10, 3-45, 3-55, 3-65, 3-70, 3-85, 3a, 4, 6,  
2 7, 8 (except that the jurisdiction to which the tax shall be a  
3 debt to the extent indicated in that Section 8 shall be the  
4 county), 9 (except provisions relating to quarter monthly  
5 payments), 10, 11, 12, 12a, 12b, 13, 14, 15, 19, 20, 21, and 22  
6 of the Use Tax Act and Section 3-7 of the Uniform Penalty and  
7 Interest Act, that are not inconsistent with this paragraph, as  
8 fully as if those provisions were set forth in this 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 the order 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 tax fund referenced under paragraph (g) of  
16 this Section.

17 (e) A certificate of registration issued by the State  
18 Department of Revenue to a retailer under the Retailers'  
19 Occupation Tax Act or under the Service Occupation Tax Act  
20 shall permit the registrant to engage in a business that is  
21 taxed under the tax imposed under paragraphs (b), (c), or (d)  
22 of this Section and no additional registration shall be  
23 required. A certificate issued under the Use Tax Act or the  
24 Service Use Tax Act shall be applicable with regard to any tax  
25 imposed under paragraph (c) of this Section.

26 (f) The results of any election authorizing a proposition

1 to impose a tax under this Section or effecting a change in the  
2 rate of tax shall be certified by the proper election  
3 authorities and filed with the Illinois Department on or before  
4 the first day of October. In addition, an ordinance imposing,  
5 discontinuing, or effecting a change in the rate of tax under  
6 this Section shall be adopted and a certified copy of the  
7 ordinance filed with the Department on or before the first day  
8 of October. After proper receipt of the certifications, the  
9 Department shall proceed to administer and enforce this Section  
10 as of the first day of January next following the adoption and  
11 filing.

12 (g) Except as otherwise provided in paragraph (g-2), the  
13 ~~The~~ Department of Revenue shall, upon collecting any taxes and  
14 penalties as provided in this Section, pay the taxes and  
15 penalties over to the State Treasurer as trustee for the  
16 county. The taxes and penalties shall be held in a trust fund  
17 outside the State Treasury. On or before the 25th day of each  
18 calendar month, the Department of Revenue shall prepare and  
19 certify to the Comptroller of the State of Illinois the amount  
20 to be paid to the county, which shall be the balance in the  
21 fund, less any amount determined by the Department to be  
22 necessary for the payment of refunds. Within 10 days after  
23 receipt by the Comptroller of the certification of the amount  
24 to be paid to the county, the Comptroller shall cause an order  
25 to be drawn for payment for the amount in accordance with the  
26 directions contained in the certification. Amounts received

1 from the tax imposed under this Section shall be used only for  
2 the economic development activities of the county and  
3 communities located within the county.

4 (g-2) Taxes and penalties collected on aviation fuel sold  
5 on or after December 1, 2019, shall be immediately paid over by  
6 the Department to the State Treasurer, ex officio, as trustee,  
7 for deposit into the Local Government Aviation Trust Fund. The  
8 Department shall only pay moneys into the Local Government  
9 Aviation Trust Fund under this Act for so long as the revenue  
10 use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
11 binding on the county.

12 (h) When certifying the amount of a monthly disbursement to  
13 the county under this Section, the Department shall increase or  
14 decrease the amounts by an amount necessary to offset any  
15 miscalculation of previous disbursements. The offset amount  
16 shall be the amount erroneously disbursed within the previous 6  
17 months from the time a miscalculation is discovered.

18 (i) This Section may be cited as the Rock Island County Use  
19 and Occupation Tax Law.

20 (Source: P.A. 100-1171, eff. 1-4-19.)

21 (55 ILCS 5/5-1009) (from Ch. 34, par. 5-1009)

22 Sec. 5-1009. Limitation on home rule powers. Except as  
23 provided in Sections 5-1006, 5-1006.5, 5-1007 and 5-1008, on  
24 and after September 1, 1990, no home rule county has the  
25 authority to impose, pursuant to its home rule authority, a

1 retailer's occupation tax, service occupation tax, use tax,  
2 sales tax or other tax on the use, sale or purchase of tangible  
3 personal property based on the gross receipts from such sales  
4 or the selling or purchase price of said tangible personal  
5 property. Notwithstanding the foregoing, this Section does not  
6 preempt any home rule imposed tax such as the following: (1) a  
7 tax on alcoholic beverages, whether based on gross receipts,  
8 volume sold or any other measurement; (2) a tax based on the  
9 number of units of cigarettes or tobacco products; (3) a tax,  
10 however measured, based on the use of a hotel or motel room or  
11 similar facility; (4) a tax, however measured, on the sale or  
12 transfer of real property; (5) a tax, however measured, on  
13 lease receipts; (6) a tax on food prepared for immediate  
14 consumption and on alcoholic beverages sold by a business which  
15 provides for on premise consumption of said food or alcoholic  
16 beverages; or (7) other taxes not based on the selling or  
17 purchase price or gross receipts from the use, sale or purchase  
18 of tangible personal property. This Section does not preempt a  
19 home rule county from imposing a tax, however measured, on the  
20 use, for consideration, of a parking lot, garage, or other  
21 parking facility.

22 On and after December 1, 2019, no home rule county has the  
23 authority to impose, pursuant to its home rule authority, a  
24 tax, however measured, on sales of aviation fuel, as defined in  
25 Section 3 of the Retailers' Occupation Tax Act, unless the tax  
26 revenue is expended for airport-related purposes. For purposes

1 of this Section, "airport-related purposes" has the meaning  
2 ascribed in Section 6z-20.2 of the State Finance Act. Aviation  
3 fuel shall be excluded from tax only for so long as the revenue  
4 use requirements of 49 U.S.C. 47017(b) and 49 U.S.C. 47133 are  
5 binding on the county.

6 This Section is a limitation, pursuant to subsection (g) of  
7 Section 6 of Article VII of the Illinois Constitution, on the  
8 power of home rule units to tax. The changes made to this  
9 Section by this amendatory Act of the 101st General Assembly  
10 are a denial and limitation of home rule powers and functions  
11 under subsection (g) of Section 6 of Article VII of the  
12 Illinois Constitution.

13 (Source: P.A. 97-1168, eff. 3-8-13; 97-1169, eff. 3-8-13.)

14 (55 ILCS 5/5-1035.1) (from Ch. 34, par. 5-1035.1)

15 Sec. 5-1035.1. County Motor Fuel Tax Law. The county board  
16 of the counties of DuPage, Kane and McHenry may, by an  
17 ordinance or resolution adopted by an affirmative vote of a  
18 majority of the members elected or appointed to the county  
19 board, impose a tax upon all persons engaged in the county in  
20 the business of selling motor fuel, as now or hereafter defined  
21 in the Motor Fuel Tax Law, at retail for the operation of motor  
22 vehicles upon public highways or for the operation of  
23 recreational watercraft upon waterways. The collection of a tax  
24 under this Section based on gallonage of gasoline used for the  
25 propulsion of any aircraft is prohibited, and the collection of

1 a tax based on gallonage of special fuel used for the  
2 propulsion of any aircraft is prohibited on and after December  
3 1, 2019. Kane County may exempt diesel fuel from the tax  
4 imposed pursuant to this Section. The tax may be imposed, in  
5 half-cent increments, at a rate not exceeding 4 cents per  
6 gallon of motor fuel sold at retail within the county for the  
7 purpose of use or consumption and not for the purpose of  
8 resale. The proceeds from the tax shall be used by the county  
9 solely for the purpose of operating, constructing and improving  
10 public highways and waterways, and acquiring real property and  
11 right-of-ways for public highways and waterways within the  
12 county imposing the tax.

13 A tax imposed pursuant to this Section, and all civil  
14 penalties that may be assessed as an incident thereof, shall be  
15 administered, collected and enforced by the Illinois  
16 Department of Revenue in the same manner as the tax imposed  
17 under the Retailers' Occupation Tax Act, as now or hereafter  
18 amended, insofar as may be practicable; except that in the  
19 event of a conflict with the provisions of this Section, this  
20 Section shall control. The Department of Revenue shall have  
21 full power: to administer and enforce this Section; to collect  
22 all taxes and penalties due hereunder; to dispose of taxes and  
23 penalties so collected in the manner hereinafter provided; and  
24 to determine all rights to credit memoranda arising on account  
25 of the erroneous payment of tax or penalty hereunder.

26 Whenever the Department determines that a refund shall be

1 made under this Section to a claimant instead of issuing a  
2 credit memorandum, the Department shall notify the State  
3 Comptroller, who shall cause the order to be drawn for the  
4 amount specified, and to the person named, in the notification  
5 from the Department. The refund shall be paid by the State  
6 Treasurer out of the County Option Motor Fuel Tax Fund.

7 The Department shall forthwith pay over to the State  
8 Treasurer, ex-officio, as trustee, all taxes and penalties  
9 collected hereunder, which shall be deposited into the County  
10 Option Motor Fuel Tax Fund, a special fund in the State  
11 Treasury which is hereby created. On or before the 25th day of  
12 each calendar month, the Department shall prepare and certify  
13 to the State Comptroller the disbursement of stated sums of  
14 money to named counties for which taxpayers have paid taxes or  
15 penalties hereunder to the Department during the second  
16 preceding calendar month. The amount to be paid to each county  
17 shall be the amount (not including credit memoranda) collected  
18 hereunder from retailers within the county during the second  
19 preceding calendar month by the Department, but not including  
20 an amount equal to the amount of refunds made during the second  
21 preceding calendar month by the Department on behalf of the  
22 county; less 2% of the balance, which sum shall be retained by  
23 the State Treasurer to cover the costs incurred by the  
24 Department in administering and enforcing the provisions of  
25 this Section. The Department, at the time of each monthly  
26 disbursement to the counties, shall prepare and certify to the



1 Comptroller the amount so retained by the State Treasurer,  
2 which shall be transferred into the Tax Compliance and  
3 Administration Fund.

4 A county may direct, by ordinance, that all or a portion of  
5 the taxes and penalties collected under the County Option Motor  
6 Fuel Tax shall be deposited into the Transportation Development  
7 Partnership Trust Fund.

8 Nothing in this Section shall be construed to authorize a  
9 county to impose a tax upon the privilege of engaging in any  
10 business which under the Constitution of the United States may  
11 not be made the subject of taxation by this State.

12 An ordinance or resolution imposing a tax hereunder or  
13 effecting a change in the rate thereof shall be effective on  
14 the first day of the second calendar month next following the  
15 month in which the ordinance or resolution is adopted and a  
16 certified copy thereof is filed with the Department of Revenue,  
17 whereupon the Department of Revenue shall proceed to administer  
18 and enforce this Section on behalf of the county as of the  
19 effective date of the ordinance or resolution. Upon a change in  
20 rate of a tax levied hereunder, or upon the discontinuance of  
21 the tax, the county board of the county shall, on or not later  
22 than 5 days after the effective date of the ordinance or  
23 resolution discontinuing the tax or effecting a change in rate,  
24 transmit to the Department of Revenue a certified copy of the  
25 ordinance or resolution effecting the change or  
26 discontinuance.

1           This Section shall be known and may be cited as the County  
2 Motor Fuel Tax Law.

3           (Source: P.A. 98-1049, eff. 8-25-14.)

4           (55 ILCS 5/5-1184 new)

5           Sec. 5-1184. Certification for airport-related purposes.  
6 On or before September, 1 2019, and on or before each April 1  
7 and October 1 thereafter, each county must certify to the  
8 Illinois Department of Transportation, in the form and manner  
9 required by the Department, whether the county has an  
10 airport-related purpose, which would allow any Retailers'  
11 Occupation Tax and Service Occupation Tax imposed by the county  
12 to include tax on aviation fuel. On or before October 1, 2019,  
13 and on or before each May 1 and November 1 thereafter, the  
14 Department of Transportation shall provide to the Department of  
15 Revenue, a list of units of local government which have  
16 certified to the Department of Transportation that they have  
17 airport-related purposes, which would allow any Retailers'  
18 Occupation Tax and Service Occupation Tax imposed by the units  
19 of local government to include tax on aviation fuel. All  
20 disputes regarding whether or not a unit of local government  
21 has an airport-related purpose shall be resolved by the  
22 Illinois Department of Transportation.

23           Section 15-45. The Illinois Municipal Code is amended by  
24 changing Sections 8-11-1, 8-11-1.3, 8-11-1.4, 8-11-1.6,

1 8-11-1.7, 8-11-5, 8-11-6a, and 11-74.3-6 and by adding Sections  
2 8-11-22 and 11-101-3 as follows:

3 (65 ILCS 5/8-11-1) (from Ch. 24, par. 8-11-1)

4 Sec. 8-11-1. Home Rule Municipal Retailers' Occupation Tax  
5 Act. The corporate authorities of a home rule municipality may  
6 impose a tax upon all persons engaged in the business of  
7 selling tangible personal property, other than an item of  
8 tangible personal property titled or registered with an agency  
9 of this State's government, at retail in the municipality on  
10 the gross receipts from these sales made in the course of such  
11 business. If imposed, the tax shall only be imposed in 1/4%  
12 increments. On and after September 1, 1991, this additional tax  
13 may not be imposed on tangible personal property taxed at the  
14 1% rate under the Retailers' Occupation Tax Act. Beginning  
15 December 1, 2019, this tax is not imposed on sales of aviation  
16 fuel unless the tax revenue is expended for airport-related  
17 purposes. If a municipality does not have an airport-related  
18 purpose to which it dedicates aviation fuel tax revenue, then  
19 aviation fuel is excluded from the tax. Each municipality must  
20 comply with the certification requirements for airport-related  
21 purposes under Section 8-11-22. For purposes of this Act,  
22 "airport-related purposes" has the meaning ascribed in Section  
23 6z-20.2 of the State Finance Act. This exclusion for aviation  
24 fuel only applies for so long as the revenue use requirements  
25 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the

1 municipality. The changes made to this Section by this  
2 amendatory Act of the 101st General Assembly are a denial and  
3 limitation of home rule powers and functions under subsection  
4 (g) of Section 6 of Article VII of the Illinois Constitution.

5 The tax imposed by a home rule municipality under this Section  
6 and all civil penalties that may be assessed as an incident of  
7 the tax shall be collected and enforced by the State Department  
8 of Revenue. The certificate of registration that is issued by  
9 the Department to a retailer under the Retailers' Occupation  
10 Tax Act shall permit the retailer to engage in a business that  
11 is taxable under any ordinance or resolution enacted pursuant  
12 to this Section without registering separately with the  
13 Department under such ordinance or resolution or under this  
14 Section. The Department shall have full power to administer and  
15 enforce this Section; to collect all taxes and penalties due  
16 hereunder; to dispose of taxes and penalties so collected in  
17 the manner hereinafter provided; and to determine all rights to  
18 credit memoranda arising on account of the erroneous payment of  
19 tax or penalty hereunder. In the administration of, and  
20 compliance with, this Section the Department and persons who  
21 are subject to this Section shall have the same rights,  
22 remedies, privileges, immunities, powers and duties, and be  
23 subject to the same conditions, restrictions, limitations,  
24 penalties and definitions of terms, and employ the same modes  
25 of procedure, as are prescribed in Sections 1, 1a, 1d, 1e, 1f,  
26 1i, 1j, 1k, 1m, 1n, 2 through 2-65 (in respect to all

1 provisions therein other than the State rate of tax), 2c, 3  
2 (except as to the disposition of taxes and penalties collected,  
3 and except that the retailer's discount is not allowed for  
4 taxes paid on aviation fuel that are deposited into the Local  
5 Government Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,  
6 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12  
7 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of  
8 the Uniform Penalty and Interest Act, as fully as if those  
9 provisions were set forth herein.

10 No tax may be imposed by a home rule municipality under  
11 this Section unless the municipality also imposes a tax at the  
12 same rate under Section 8-11-5 of this Act.

13 Persons subject to any tax imposed under the authority  
14 granted in this Section may reimburse themselves for their  
15 seller's tax liability hereunder by separately stating that tax  
16 as an additional charge, which charge may be stated in  
17 combination, in a single amount, with State tax which sellers  
18 are required to collect under the Use Tax Act, pursuant to such  
19 bracket schedules as the Department may prescribe.

20 Whenever the Department determines that a refund should be  
21 made under this Section to a claimant instead of issuing a  
22 credit memorandum, the Department shall notify the State  
23 Comptroller, who shall cause the order to be drawn for the  
24 amount specified and to the person named in the notification  
25 from the Department. The refund shall be paid by the State  
26 Treasurer out of the home rule municipal retailers' occupation

1 tax fund.

2 Except as otherwise provided in this paragraph, the ~~The~~  
3 Department shall immediately pay over to the State Treasurer,  
4 ex officio, as trustee, all taxes and penalties collected  
5 hereunder for deposit into the Home Rule Municipal Retailers'  
6 Occupation Tax Fund. Taxes and penalties collected on aviation  
7 fuel sold on or after December 1, 2019, shall be immediately  
8 paid over by the Department to the State Treasurer, ex officio,  
9 as trustee, for deposit into the Local Government Aviation  
10 Trust Fund. The Department shall only pay moneys into the Local  
11 Government Aviation Trust Fund under this Act for so long as  
12 the revenue use requirements of 49 U.S.C. 47107(b) and 49  
13 U.S.C. 47133 are binding on the State.

14 As soon as possible after the first day of each month,  
15 beginning January 1, 2011, upon certification of the Department  
16 of Revenue, the Comptroller shall order transferred, and the  
17 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
18 local sales tax increment, as defined in the Innovation  
19 Development and Economy Act, collected under this Section  
20 during the second preceding calendar month for sales within a  
21 STAR bond district.

22 After the monthly transfer to the STAR Bonds Revenue Fund,  
23 on or before the 25th day of each calendar month, the  
24 Department shall prepare and certify to the Comptroller the  
25 disbursement of stated sums of money to named municipalities,  
26 the municipalities to be those from which retailers have paid

1 taxes or penalties hereunder to the Department during the  
2 second preceding calendar month. The amount to be paid to each  
3 municipality shall be the amount (not including credit  
4 memoranda and not including taxes and penalties collected on  
5 aviation fuel sold on or after December 1, 2019) collected  
6 hereunder during the second preceding calendar month by the  
7 Department plus an amount the Department determines is  
8 necessary to offset any amounts that were erroneously paid to a  
9 different taxing body, and not including an amount equal to the  
10 amount of refunds made during the second preceding calendar  
11 month by the Department on behalf of such municipality, and not  
12 including any amount that the Department determines is  
13 necessary to offset any amounts that were payable to a  
14 different taxing body but were erroneously paid to the  
15 municipality, and not including any amounts that are  
16 transferred to the STAR Bonds Revenue Fund, less 1.5% of the  
17 remainder, which the Department shall transfer into the Tax  
18 Compliance and Administration Fund. The Department, at the time  
19 of each monthly disbursement to the municipalities, shall  
20 prepare and certify to the State Comptroller the amount to be  
21 transferred into the Tax Compliance and Administration Fund  
22 under this Section. Within 10 days after receipt by the  
23 Comptroller of the disbursement certification to the  
24 municipalities and the Tax Compliance and Administration Fund  
25 provided for in this Section to be given to the Comptroller by  
26 the Department, the Comptroller shall cause the orders to be

1 drawn for the respective amounts in accordance with the  
2 directions contained in the certification.

3 In addition to the disbursement required by the preceding  
4 paragraph and in order to mitigate delays caused by  
5 distribution procedures, an allocation shall, if requested, be  
6 made within 10 days after January 14, 1991, and in November of  
7 1991 and each year thereafter, to each municipality that  
8 received more than \$500,000 during the preceding fiscal year,  
9 (July 1 through June 30) whether collected by the municipality  
10 or disbursed by the Department as required by this Section.  
11 Within 10 days after January 14, 1991, participating  
12 municipalities shall notify the Department in writing of their  
13 intent to participate. In addition, for the initial  
14 distribution, participating municipalities shall certify to  
15 the Department the amounts collected by the municipality for  
16 each month under its home rule occupation and service  
17 occupation tax during the period July 1, 1989 through June 30,  
18 1990. The allocation within 10 days after January 14, 1991,  
19 shall be in an amount equal to the monthly average of these  
20 amounts, excluding the 2 months of highest receipts. The  
21 monthly average for the period of July 1, 1990 through June 30,  
22 1991 will be determined as follows: the amounts collected by  
23 the municipality under its home rule occupation and service  
24 occupation tax during the period of July 1, 1990 through  
25 September 30, 1990, plus amounts collected by the Department  
26 and paid to such municipality through June 30, 1991, excluding



1 the 2 months of highest receipts. The monthly average for each  
2 subsequent period of July 1 through June 30 shall be an amount  
3 equal to the monthly distribution made to each such  
4 municipality under the preceding paragraph during this period,  
5 excluding the 2 months of highest receipts. The distribution  
6 made in November 1991 and each year thereafter under this  
7 paragraph and the preceding paragraph shall be reduced by the  
8 amount allocated and disbursed under this paragraph in the  
9 preceding period of July 1 through June 30. The Department  
10 shall prepare and certify to the Comptroller for disbursement  
11 the allocations made in accordance with this paragraph.

12 For the purpose of determining the local governmental unit  
13 whose tax is applicable, a retail sale by a producer of coal or  
14 other mineral mined in Illinois is a sale at retail at the  
15 place where the coal or other mineral mined in Illinois is  
16 extracted from the earth. This paragraph does not apply to coal  
17 or other mineral when it is delivered or shipped by the seller  
18 to the purchaser at a point outside Illinois so that the sale  
19 is exempt under the United States Constitution as a sale in  
20 interstate or foreign commerce.

21 Nothing in this Section shall be construed to authorize a  
22 municipality to impose a tax upon the privilege of engaging in  
23 any business which under the Constitution of the United States  
24 may not be made the subject of taxation by this State.

25 An ordinance or resolution imposing or discontinuing a tax  
26 hereunder or effecting a change in the rate thereof shall be

1 adopted and a certified copy thereof filed with the Department  
2 on or before the first day of June, whereupon the Department  
3 shall proceed to administer and enforce this Section as of the  
4 first day of September next following the adoption and filing.  
5 Beginning January 1, 1992, an ordinance or resolution imposing  
6 or discontinuing the tax hereunder or effecting a change in the  
7 rate thereof shall be adopted and a certified copy thereof  
8 filed with the Department on or before the first day of July,  
9 whereupon the Department shall proceed to administer and  
10 enforce this Section as of the first day of October next  
11 following such adoption and filing. Beginning January 1, 1993,  
12 an ordinance or resolution imposing or discontinuing the tax  
13 hereunder or effecting a change in the rate thereof shall be  
14 adopted and a certified copy thereof filed with the Department  
15 on or before the first day of October, whereupon the Department  
16 shall proceed to administer and enforce this Section as of the  
17 first day of January next following the adoption and filing.  
18 However, a municipality located in a county with a population  
19 in excess of 3,000,000 that elected to become a home rule unit  
20 at the general primary election in 1994 may adopt an ordinance  
21 or resolution imposing the tax under this Section and file a  
22 certified copy of the ordinance or resolution with the  
23 Department on or before July 1, 1994. The Department shall then  
24 proceed to administer and enforce this Section as of October 1,  
25 1994. Beginning April 1, 1998, an ordinance or resolution  
26 imposing or discontinuing the tax hereunder or effecting a

1 change in the rate thereof shall either (i) be adopted and a  
2 certified copy thereof filed with the Department on or before  
3 the first day of April, whereupon the Department shall proceed  
4 to administer and enforce this Section as of the first day of  
5 July next following the adoption and filing; or (ii) be adopted  
6 and a certified copy thereof filed with the Department on or  
7 before the first day of October, whereupon the Department shall  
8 proceed to administer and enforce this Section as of the first  
9 day of January next following the adoption and filing.

10 When certifying the amount of a monthly disbursement to a  
11 municipality under this Section, the Department shall increase  
12 or decrease the amount by an amount necessary to offset any  
13 misallocation of previous disbursements. The offset amount  
14 shall be the amount erroneously disbursed within the previous 6  
15 months from the time a misallocation is discovered.

16 Any unobligated balance remaining in the Municipal  
17 Retailers' Occupation Tax Fund on December 31, 1989, which fund  
18 was abolished by Public Act 85-1135, and all receipts of  
19 municipal tax as a result of audits of liability periods prior  
20 to January 1, 1990, shall be paid into the Local Government Tax  
21 Fund for distribution as provided by this Section prior to the  
22 enactment of Public Act 85-1135. All receipts of municipal tax  
23 as a result of an assessment not arising from an audit, for  
24 liability periods prior to January 1, 1990, shall be paid into  
25 the Local Government Tax Fund for distribution before July 1,  
26 1990, as provided by this Section prior to the enactment of

1 Public Act 85-1135; and on and after July 1, 1990, all such  
2 receipts shall be distributed as provided in Section 6z-18 of  
3 the State Finance Act.

4 As used in this Section, "municipal" and "municipality"  
5 means a city, village or incorporated town, including an  
6 incorporated town that has superseded a civil township.

7 This Section shall be known and may be cited as the Home  
8 Rule Municipal Retailers' Occupation Tax Act.

9 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17;  
10 100-587, eff. 6-4-18; 100-1171, eff. 1-4-19; revised 1-9-19.)

11 (65 ILCS 5/8-11-1.3) (from Ch. 24, par. 8-11-1.3)

12 Sec. 8-11-1.3. Non-Home Rule Municipal Retailers'  
13 Occupation Tax Act. The corporate authorities of a non-home  
14 rule municipality may impose a tax upon all persons engaged in  
15 the business of selling tangible personal property, other than  
16 on an item of tangible personal property which is titled and  
17 registered by an agency of this State's Government, at retail  
18 in the municipality for expenditure on public infrastructure or  
19 for property tax relief or both as defined in Section 8-11-1.2  
20 if approved by referendum as provided in Section 8-11-1.1, of  
21 the gross receipts from such sales made in the course of such  
22 business. If the tax is approved by referendum on or after July  
23 14, 2010 (the effective date of Public Act 96-1057), the  
24 corporate authorities of a non-home rule municipality may,  
25 until December 31, 2020, use the proceeds of the tax for

1 expenditure on municipal operations, in addition to or in lieu  
2 of any expenditure on public infrastructure or for property tax  
3 relief. The tax imposed may not be more than 1% and may be  
4 imposed only in 1/4% increments. The tax may not be imposed on  
5 tangible personal property taxed at the 1% rate under the  
6 Retailers' Occupation Tax Act. Beginning December 1, 2019, this  
7 tax is not imposed on sales of aviation fuel unless the tax  
8 revenue is expended for airport-related purposes. If a  
9 municipality does not have an airport-related purpose to which  
10 it dedicates aviation fuel tax revenue, then aviation fuel is  
11 excluded from the tax. Each municipality must comply with the  
12 certification requirements for airport-related purposes under  
13 Section 8-11-22. For purposes of this Act, "airport-related  
14 purposes" has the meaning ascribed in Section 6z-20.2 of the  
15 State Finance Act. This exclusion for aviation fuel only  
16 applies for so long as the revenue use requirements of 49  
17 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the  
18 municipality. The tax imposed by a municipality pursuant to  
19 this Section and all civil penalties that may be assessed as an  
20 incident thereof shall be collected and enforced by the State  
21 Department of Revenue. The certificate of registration which is  
22 issued by the Department to a retailer under the Retailers'  
23 Occupation Tax Act shall permit such retailer to engage in a  
24 business which is taxable under any ordinance or resolution  
25 enacted pursuant to this Section without registering  
26 separately with the Department under such ordinance or

1 resolution or under this Section. The Department shall have  
2 full power to administer and enforce this Section; to collect  
3 all taxes and penalties due hereunder; to dispose of taxes and  
4 penalties so collected in the manner hereinafter provided, and  
5 to determine all rights to credit memoranda, arising on account  
6 of the erroneous payment of tax or penalty hereunder. In the  
7 administration of, and compliance with, this Section, the  
8 Department and persons who are subject to this Section shall  
9 have the same rights, remedies, privileges, immunities, powers  
10 and duties, and be subject to the same conditions,  
11 restrictions, limitations, penalties and definitions of terms,  
12 and employ the same modes of procedure, as are prescribed in  
13 Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in  
14 respect to all provisions therein other than the State rate of  
15 tax), 2c, 3 (except as to the disposition of taxes and  
16 penalties collected, and except that the retailer's discount is  
17 not allowed for taxes paid on aviation fuel that are deposited  
18 into the Local Government Aviation Trust Fund), 4, 5, 5a, 5b,  
19 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8,  
20 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and  
21 Section 3-7 of the Uniform Penalty and Interest Act as fully as  
22 if those provisions were set forth herein.

23 No municipality may impose a tax under this Section unless  
24 the municipality also imposes a tax at the same rate under  
25 Section 8-11-1.4 of this Code.

26 Persons subject to any tax imposed pursuant to the

1 authority granted in this Section may reimburse themselves for  
2 their seller's tax liability hereunder by separately stating  
3 such tax as an additional charge, which charge may be stated in  
4 combination, in a single amount, with State tax which sellers  
5 are required to collect under the Use Tax Act, pursuant to such  
6 bracket schedules as the Department may prescribe.

7 Whenever the Department determines that a refund should be  
8 made under this Section to a claimant instead of issuing a  
9 credit memorandum, the Department shall notify the State  
10 Comptroller, who shall cause the order to be drawn for the  
11 amount specified, and to the person named, in such notification  
12 from the Department. Such refund shall be paid by the State  
13 Treasurer out of the non-home rule municipal retailers'  
14 occupation tax fund.

15 Except as otherwise provided, the ~~The~~ Department shall  
16 forthwith pay over to the State Treasurer, ex officio, as  
17 trustee, all taxes and penalties collected hereunder for  
18 deposit into the Non-Home Rule Municipal Retailers' Occupation  
19 Tax Fund. Taxes and penalties collected on aviation fuel sold  
20 on or after December 1, 2019, shall be immediately paid over by  
21 the Department to the State Treasurer, ex officio, as trustee,  
22 for deposit into the Local Government Aviation Trust Fund. The  
23 Department shall only pay moneys into the Local Government  
24 Aviation Trust Fund under this Act for so long as the revenue  
25 use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
26 binding on the municipality.

1           As soon as possible after the first day of each month,  
2 beginning January 1, 2011, upon certification of the Department  
3 of Revenue, the Comptroller shall order transferred, and the  
4 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
5 local sales tax increment, as defined in the Innovation  
6 Development and Economy Act, collected under this Section  
7 during the second preceding calendar month for sales within a  
8 STAR bond district.

9           After the monthly transfer to the STAR Bonds Revenue Fund,  
10 on or before the 25th day of each calendar month, the  
11 Department shall prepare and certify to the Comptroller the  
12 disbursement of stated sums of money to named municipalities,  
13 the municipalities to be those from which retailers have paid  
14 taxes or penalties hereunder to the Department during the  
15 second preceding calendar month. The amount to be paid to each  
16 municipality shall be the amount (not including credit  
17 memoranda and not including taxes and penalties collected on  
18 aviation fuel sold on or after December 1, 2019) collected  
19 hereunder during the second preceding calendar month by the  
20 Department plus an amount the Department determines is  
21 necessary to offset any amounts which were erroneously paid to  
22 a different taxing body, and not including an amount equal to  
23 the amount of refunds made during the second preceding calendar  
24 month by the Department on behalf of such municipality, and not  
25 including any amount which the Department determines is  
26 necessary to offset any amounts which were payable to a



1 different taxing body but were erroneously paid to the  
2 municipality, and not including any amounts that are  
3 transferred to the STAR Bonds Revenue Fund, less 1.5% of the  
4 remainder, which the Department shall transfer into the Tax  
5 Compliance and Administration Fund. The Department, at the time  
6 of each monthly disbursement to the municipalities, shall  
7 prepare and certify to the State Comptroller the amount to be  
8 transferred into the Tax Compliance and Administration Fund  
9 under this Section. Within 10 days after receipt, by the  
10 Comptroller, of the disbursement certification to the  
11 municipalities and the Tax Compliance and Administration Fund  
12 provided for in this Section to be given to the Comptroller by  
13 the Department, the Comptroller shall cause the orders to be  
14 drawn for the respective amounts in accordance with the  
15 directions contained in such certification.

16 For the purpose of determining the local governmental unit  
17 whose tax is applicable, a retail sale, by a producer of coal  
18 or other mineral mined in Illinois, is a sale at retail at the  
19 place where the coal or other mineral mined in Illinois is  
20 extracted from the earth. This paragraph does not apply to coal  
21 or other mineral when it is delivered or shipped by the seller  
22 to the purchaser at a point outside Illinois so that the sale  
23 is exempt under the Federal Constitution as a sale in  
24 interstate or foreign commerce.

25 Nothing in this Section shall be construed to authorize a  
26 municipality to impose a tax upon the privilege of engaging in

1 any business which under the constitution of the United States  
2 may not be made the subject of taxation by this State.

3 When certifying the amount of a monthly disbursement to a  
4 municipality under this Section, the Department shall increase  
5 or decrease such amount by an amount necessary to offset any  
6 misallocation of previous disbursements. The offset amount  
7 shall be the amount erroneously disbursed within the previous 6  
8 months from the time a misallocation is discovered.

9 The Department of Revenue shall implement Public Act 91-649  
10 ~~this amendatory Act of the 91st General Assembly~~ so as to  
11 collect the tax on and after January 1, 2002.

12 As used in this Section, "municipal" and "municipality"  
13 means a city, village or incorporated town, including an  
14 incorporated town which has superseded a civil township.

15 This Section shall be known and may be cited as the  
16 "Non-Home Rule Municipal Retailers' Occupation Tax Act".

17 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17;  
18 100-587, eff. 6-4-18; 100-1171, eff. 1-4-19; revised 1-9-19.)

19 (65 ILCS 5/8-11-1.4) (from Ch. 24, par. 8-11-1.4)

20 Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation  
21 Tax Act. The corporate authorities of a non-home rule  
22 municipality may impose a tax upon all persons engaged, in such  
23 municipality, in the business of making sales of service for  
24 expenditure on public infrastructure or for property tax relief  
25 or both as defined in Section 8-11-1.2 if approved by

1 referendum as provided in Section 8-11-1.1, of the selling  
2 price of all tangible personal property transferred by such  
3 servicemen either in the form of tangible personal property or  
4 in the form of real estate as an incident to a sale of service.  
5 If the tax is approved by referendum on or after July 14, 2010  
6 (the effective date of Public Act 96-1057), the corporate  
7 authorities of a non-home rule municipality may, until December  
8 31, 2020, use the proceeds of the tax for expenditure on  
9 municipal operations, in addition to or in lieu of any  
10 expenditure on public infrastructure or for property tax  
11 relief. The tax imposed may not be more than 1% and may be  
12 imposed only in 1/4% increments. The tax may not be imposed on  
13 tangible personal property taxed at the 1% rate under the  
14 Service Occupation Tax Act. Beginning December 1, 2019, this  
15 tax is not imposed on sales of aviation fuel unless the tax  
16 revenue is expended for airport-related purposes. If a  
17 municipality does not have an airport-related purpose to which  
18 it dedicates aviation fuel tax revenue, then aviation fuel is  
19 excluded from the tax. Each municipality must comply with the  
20 certification requirements for airport-related purposes under  
21 Section 8-11-22. For purposes of this Act, "airport-related  
22 purposes" has the meaning ascribed in Section 6z-20.2 of the  
23 State Finance Act. This exclusion 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  
26 municipality. The tax imposed by a municipality pursuant to

1 this Section and all civil penalties that may be assessed as an  
2 incident thereof shall be collected and enforced by the State  
3 Department of Revenue. The certificate of registration which is  
4 issued by the Department to a retailer under the Retailers'  
5 Occupation Tax Act or under the Service Occupation Tax Act  
6 shall permit such registrant to engage in a business which is  
7 taxable under any ordinance or resolution enacted pursuant to  
8 this Section without registering separately with the  
9 Department under such ordinance or resolution or under this  
10 Section. The Department shall have full power to administer and  
11 enforce this Section; to collect all taxes and penalties due  
12 hereunder; to dispose of taxes and penalties so collected in  
13 the manner hereinafter provided, and to determine all rights to  
14 credit memoranda arising on account of the erroneous payment of  
15 tax or penalty hereunder. In the administration of, and  
16 compliance with, this Section the Department and persons who  
17 are subject to this Section shall have the same rights,  
18 remedies, privileges, immunities, powers and duties, and be  
19 subject to the same conditions, restrictions, limitations,  
20 penalties and definitions of terms, and employ the same modes  
21 of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3  
22 through 3-50 (in respect to all provisions therein other than  
23 the State rate of tax), 4 (except that the reference to the  
24 State shall be to the taxing municipality), 5, 7, 8 (except  
25 that the jurisdiction to which the tax shall be a debt to the  
26 extent indicated in that Section 8 shall be the taxing

1 municipality), 9 (except as to the disposition of taxes and  
2 penalties collected, and except that the returned merchandise  
3 credit for this municipal tax may not be taken against any  
4 State tax, and except that the retailer's discount is not  
5 allowed for taxes paid on aviation fuel that are deposited into  
6 the Local Government Aviation Trust Fund), 10, 11, 12 (except  
7 the reference therein to Section 2b of the Retailers'  
8 Occupation Tax Act), 13 (except that any reference to the State  
9 shall mean the taxing municipality), the first paragraph of  
10 Section 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax  
11 Act and Section 3-7 of the Uniform Penalty and Interest Act, as  
12 fully as if those provisions were set forth herein.

13 No municipality may impose a tax under this Section unless  
14 the municipality also imposes a tax at the same rate under  
15 Section 8-11-1.3 of this Code.

16 Persons subject to any tax imposed pursuant to the  
17 authority granted in this Section may reimburse themselves for  
18 their serviceman's tax liability hereunder by separately  
19 stating such tax as an additional charge, which charge may be  
20 stated in combination, in a single amount, with State tax which  
21 servicemen are authorized to collect under the Service Use Tax  
22 Act, pursuant to such bracket schedules as the Department may  
23 prescribe.

24 Whenever the Department determines that a refund should be  
25 made under this Section to a claimant instead of issuing credit  
26 memorandum, the Department shall notify the State Comptroller,

1 who shall cause the order to be drawn for the amount specified,  
2 and to the person named, in such notification from the  
3 Department. Such refund shall be paid by the State Treasurer  
4 out of the municipal retailers' occupation tax fund.

5 Except as otherwise provided in this paragraph, the ~~The~~  
6 Department shall forthwith pay over to the State Treasurer, ex  
7 officio, as trustee, all taxes and penalties collected  
8 hereunder for deposit into the municipal retailers' occupation  
9 tax fund. Taxes and penalties collected on aviation fuel sold  
10 on or after December 1, 2019, shall be immediately paid over by  
11 the Department to the State Treasurer, ex officio, as trustee,  
12 for deposit into the Local Government Aviation Trust Fund. The  
13 Department shall only pay moneys into the Local Government  
14 Aviation Trust Fund under this Act for so long as the revenue  
15 use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
16 binding on the municipality.

17 As soon as possible after the first day of each month,  
18 beginning January 1, 2011, upon certification of the Department  
19 of Revenue, the Comptroller shall order transferred, and the  
20 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
21 local sales tax increment, as defined in the Innovation  
22 Development and Economy Act, collected under this Section  
23 during the second preceding calendar month for sales within a  
24 STAR bond district.

25 After the monthly transfer to the STAR Bonds Revenue Fund,  
26 on or before the 25th day of each calendar month, the

1 Department shall prepare and certify to the Comptroller the  
2 disbursement of stated sums of money to named municipalities,  
3 the municipalities to be those from which suppliers and  
4 servicemen have paid taxes or penalties hereunder to the  
5 Department during the second preceding calendar month. The  
6 amount to be paid to each municipality shall be the amount (not  
7 including credit memoranda and not including taxes and  
8 penalties collected on aviation fuel sold on or after December  
9 1, 2019) collected hereunder during the second preceding  
10 calendar month by the Department, and not including an amount  
11 equal to the amount of refunds made during the second preceding  
12 calendar month by the Department on behalf of such  
13 municipality, and not including any amounts that are  
14 transferred to the STAR Bonds Revenue Fund, less 1.5% of the  
15 remainder, which the Department shall transfer into the Tax  
16 Compliance and Administration Fund. The Department, at the time  
17 of each monthly disbursement to the municipalities, shall  
18 prepare and certify to the State Comptroller the amount to be  
19 transferred into the Tax Compliance and Administration Fund  
20 under this Section. Within 10 days after receipt, by the  
21 Comptroller, of the disbursement certification to the  
22 municipalities, the General Revenue Fund, and the Tax  
23 Compliance and Administration Fund provided for in this Section  
24 to be given to the Comptroller by the Department, the  
25 Comptroller shall cause the orders to be drawn for the  
26 respective amounts in accordance with the directions contained

1 in such certification.

2 The Department of Revenue shall implement Public Act 91-649  
3 ~~this amendatory Act of the 91st General Assembly~~ so as to  
4 collect the tax on and after January 1, 2002.

5 Nothing in this Section shall be construed to authorize a  
6 municipality to impose a tax upon the privilege of engaging in  
7 any business which under the constitution of the United States  
8 may not be made the subject of taxation by this State.

9 As used in this Section, "municipal" or "municipality"  
10 means or refers to a city, village or incorporated town,  
11 including an incorporated town which has superseded a civil  
12 township.

13 This Section shall be known and may be cited as the  
14 "Non-Home Rule Municipal Service Occupation Tax Act".

15 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
16 100-1171, eff. 1-4-19; revised 1-9-19.)

17 (65 ILCS 5/8-11-1.6)

18 Sec. 8-11-1.6. Non-home rule municipal retailers'  
19 occupation tax; municipalities between 20,000 and 25,000. The  
20 corporate authorities of a non-home rule municipality with a  
21 population of more than 20,000 but less than 25,000 that has,  
22 prior to January 1, 1987, established a Redevelopment Project  
23 Area that has been certified as a State Sales Tax Boundary and  
24 has issued bonds or otherwise incurred indebtedness to pay for  
25 costs in excess of \$5,000,000, which is secured in part by a



1 tax increment allocation fund, in accordance with the  
2 provisions of Division 11-74.4 of this Code may, by passage of  
3 an ordinance, impose a tax upon all persons engaged in the  
4 business of selling tangible personal property, other than on  
5 an item of tangible personal property that is titled and  
6 registered by an agency of this State's Government, at retail  
7 in the municipality. This tax may not be imposed on tangible  
8 personal property taxed at the 1% rate under the Retailers'  
9 Occupation Tax Act. Beginning December 1, 2019, this tax is not  
10 imposed on sales of aviation fuel unless the tax revenue is  
11 expended for airport-related purposes. If a municipality does  
12 not have an airport-related purpose to which it dedicates  
13 aviation fuel tax revenue, then aviation fuel is excluded from  
14 the tax. Each municipality must comply with the certification  
15 requirements for airport-related purposes under Section  
16 8-11-22. For purposes of this Act, "airport-related purposes"  
17 has the meaning ascribed in Section 6z-20.2 of the State  
18 Finance Act. This exclusion for aviation fuel only applies for  
19 so long as the revenue use requirements of 49 U.S.C. 47107(b)  
20 and 49 U.S.C. 47133 are binding on the municipality. If  
21 imposed, the tax shall only be imposed in .25% increments of  
22 the gross receipts from such sales made in the course of  
23 business. Any tax imposed by a municipality under this Section  
24 and all civil penalties that may be assessed as an incident  
25 thereof shall be collected and enforced by the State Department  
26 of Revenue. An ordinance imposing a tax hereunder or effecting

1 a change in the rate thereof shall be adopted and a certified  
2 copy thereof filed with the Department on or before the first  
3 day of October, whereupon the Department shall proceed to  
4 administer and enforce this Section as of the first day of  
5 January next following such adoption and filing. The  
6 certificate of registration that is issued by the Department to  
7 a retailer under the Retailers' Occupation Tax Act shall permit  
8 the retailer to engage in a business that is taxable under any  
9 ordinance or resolution enacted under this Section without  
10 registering separately with the Department under the ordinance  
11 or resolution or under this Section. The Department shall have  
12 full power to administer and enforce this Section, to collect  
13 all taxes and penalties due hereunder, to dispose of taxes and  
14 penalties so collected in the manner hereinafter provided, and  
15 to determine all rights to credit memoranda, arising on account  
16 of the erroneous payment of tax or penalty hereunder. In the  
17 administration of, and compliance with this Section, the  
18 Department and persons who are subject to this Section shall  
19 have the same rights, remedies, privileges, immunities,  
20 powers, and duties, and be subject to the same conditions,  
21 restrictions, limitations, penalties, and definitions of  
22 terms, and employ the same modes of procedure, as are  
23 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2  
24 through 2-65 (in respect to all provisions therein other than  
25 the State rate of tax), 2c, 3 (except as to the disposition of  
26 taxes and penalties collected, and except that the retailer's

1 discount is not allowed for taxes paid on aviation fuel that  
2 are deposited into the Local Government Aviation Trust Fund),  
3 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b,  
4 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation  
5 Tax Act and Section 3-7 of the Uniform Penalty and Interest Act  
6 as fully as if those provisions were set forth herein.

7 A tax may not be imposed by a municipality under this  
8 Section unless the municipality also imposes a tax at the same  
9 rate under Section 8-11-1.7 of this Act.

10 Persons subject to any tax imposed under the authority  
11 granted in this Section may reimburse themselves for their  
12 seller's tax liability hereunder by separately stating the tax  
13 as an additional charge, which charge may be stated in  
14 combination, in a single amount, with State tax which sellers  
15 are required to collect under the Use Tax Act, pursuant to such  
16 bracket schedules as the Department may prescribe.

17 Whenever the Department determines that a refund should be  
18 made under this Section to a claimant, instead of issuing a  
19 credit memorandum, the Department shall notify the State  
20 Comptroller, who shall cause the order to be drawn for the  
21 amount specified, and to the person named in the notification  
22 from the Department. The refund shall be paid by the State  
23 Treasurer out of the Non-Home Rule Municipal Retailers'  
24 Occupation Tax Fund, which is hereby created.

25 Except as otherwise provided in this paragraph, the ~~The~~  
26 Department shall forthwith pay over to the State Treasurer, ex

1 officio, as trustee, all taxes and penalties collected  
2 hereunder for deposit into the Non-Home Rule Municipal  
3 Retailers' Occupation Tax Fund. Taxes and penalties collected  
4 on aviation fuel sold on or after December 1, 2019, shall be  
5 immediately paid over by the Department to the State Treasurer,  
6 ex officio, as trustee, for deposit into the Local Government  
7 Aviation Trust Fund. The Department shall only pay moneys into  
8 the Local Government Aviation Trust Fund under this Act for so  
9 long as the revenue use requirements of 49 U.S.C. 47107(b) and  
10 49 U.S.C. 47133 are binding on the municipality.

11 As soon as possible after the first day of each month,  
12 beginning January 1, 2011, upon certification of the Department  
13 of Revenue, the Comptroller shall order transferred, and the  
14 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
15 local sales tax increment, as defined in the Innovation  
16 Development and Economy Act, collected under this Section  
17 during the second preceding calendar month for sales within a  
18 STAR bond district.

19 After the monthly transfer to the STAR Bonds Revenue Fund,  
20 on or before the 25th day of each calendar month, the  
21 Department shall prepare and certify to the Comptroller the  
22 disbursement of stated sums of money to named municipalities,  
23 the municipalities to be those from which retailers have paid  
24 taxes or penalties hereunder to the Department during the  
25 second preceding calendar month. The amount to be paid to each  
26 municipality shall be the amount (not including credit

1 memoranda and not including taxes and penalties collected on  
2 aviation fuel sold on or after December 1, 2019) collected  
3 hereunder during the second preceding calendar month by the  
4 Department plus an amount the Department determines is  
5 necessary to offset any amounts that were erroneously paid to a  
6 different taxing body, and not including an amount equal to the  
7 amount of refunds made during the second preceding calendar  
8 month by the Department on behalf of the municipality, and not  
9 including any amount that the Department determines is  
10 necessary to offset any amounts that were payable to a  
11 different taxing body but were erroneously paid to the  
12 municipality, and not including any amounts that are  
13 transferred to the STAR Bonds Revenue Fund, less 1.5% of the  
14 remainder, which the Department shall transfer into the Tax  
15 Compliance and Administration Fund. The Department, at the time  
16 of each monthly disbursement to the municipalities, shall  
17 prepare and certify to the State Comptroller the amount to be  
18 transferred into the Tax Compliance and Administration Fund  
19 under this Section. Within 10 days after receipt by the  
20 Comptroller of the disbursement certification to the  
21 municipalities and the Tax Compliance and Administration Fund  
22 provided for in this Section to be given to the Comptroller by  
23 the Department, the Comptroller shall cause the orders to be  
24 drawn for the respective amounts in accordance with the  
25 directions contained in the certification.

26 For the purpose of determining the local governmental unit

1 whose tax is applicable, a retail sale by a producer of coal or  
2 other mineral mined in Illinois is a sale at retail at the  
3 place where the coal or other mineral mined in Illinois is  
4 extracted from the earth. This paragraph does not apply to coal  
5 or other mineral when it is delivered or shipped by the seller  
6 to the purchaser at a point outside Illinois so that the sale  
7 is exempt under the federal Constitution as a sale in  
8 interstate or foreign commerce.

9 Nothing in this Section shall be construed to authorize a  
10 municipality to impose a tax upon the privilege of engaging in  
11 any business which under the constitution of the United States  
12 may not be made the subject of taxation by this State.

13 When certifying the amount of a monthly disbursement to a  
14 municipality under this Section, the Department shall increase  
15 or decrease the amount by an amount necessary to offset any  
16 misallocation of previous disbursements. The offset amount  
17 shall be the amount erroneously disbursed within the previous 6  
18 months from the time a misallocation is discovered.

19 As used in this Section, "municipal" and "municipality"  
20 means a city, village, or incorporated town, including an  
21 incorporated town that has superseded a civil township.

22 (Source: P.A. 99-217, eff. 7-31-15; 99-642, eff. 7-28-16;  
23 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-863, eff.  
24 8-14-18; 100-1171, eff. 1-4-19; revised 1-9-19.)

1           Sec. 8-11-1.7. Non-home rule municipal service occupation  
2 tax; municipalities between 20,000 and 25,000. The corporate  
3 authorities of a non-home rule municipality with a population  
4 of more than 20,000 but less than 25,000 as determined by the  
5 last preceding decennial census that has, prior to January 1,  
6 1987, established a Redevelopment Project Area that has been  
7 certified as a State Sales Tax Boundary and has issued bonds or  
8 otherwise incurred indebtedness to pay for costs in excess of  
9 \$5,000,000, which is secured in part by a tax increment  
10 allocation fund, in accordance with the provisions of Division  
11 11-74.4 of this Code may, by passage of an ordinance, impose a  
12 tax upon all persons engaged in the municipality in the  
13 business of making sales of service. If imposed, the tax shall  
14 only be imposed in .25% increments of the selling price of all  
15 tangible personal property transferred by such servicemen  
16 either in the form of tangible personal property or in the form  
17 of real estate as an incident to a sale of service. This tax  
18 may not be imposed on tangible personal property taxed at the  
19 1% rate under the Service Occupation Tax Act. Beginning  
20 December 1, 2019, this tax is not imposed on sales of aviation  
21 fuel unless the tax revenue is expended for airport-related  
22 purposes. If a municipality does not have an airport-related  
23 purpose to which it dedicates aviation fuel tax revenue, then  
24 aviation fuel is excluded from the tax. Each municipality must  
25 comply with the certification requirements for airport-related  
26 purposes under Section 8-11-22. For purposes of this Act,

1 "airport-related purposes" has the meaning ascribed in Section  
2 6z-20.2 of the State Finance Act. This exclusion for aviation  
3 fuel only applies for so long as the revenue use requirements  
4 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the  
5 municipality. The tax imposed by a municipality under this  
6 Section and all civil penalties that may be assessed as an  
7 incident thereof shall be collected and enforced by the State  
8 Department of Revenue. An ordinance imposing a tax hereunder or  
9 effecting a change in the rate thereof shall be adopted and a  
10 certified copy thereof filed with the Department on or before  
11 the first day of October, whereupon the Department shall  
12 proceed to administer and enforce this Section as of the first  
13 day of January next following such adoption and filing. The  
14 certificate of registration that is issued by the Department to  
15 a retailer under the Retailers' Occupation Tax Act or under the  
16 Service Occupation Tax Act shall permit the registrant to  
17 engage in a business that is taxable under any ordinance or  
18 resolution enacted under this Section without registering  
19 separately with the Department under the ordinance or  
20 resolution or under this Section. The Department shall have  
21 full power to administer and enforce this Section, to collect  
22 all taxes and penalties due hereunder, to dispose of taxes and  
23 penalties so collected in a manner hereinafter provided, and to  
24 determine all rights to credit memoranda arising on account of  
25 the erroneous payment of tax or penalty hereunder. In the  
26 administration of and compliance with this Section, the



1 Department and persons who are subject to this Section shall  
2 have the same rights, remedies, privileges, immunities,  
3 powers, and duties, and be subject to the same conditions,  
4 restrictions, limitations, penalties and definitions of terms,  
5 and employ the same modes of procedure, as are prescribed in  
6 Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all  
7 provisions therein other than the State rate of tax), 4 (except  
8 that the reference to the State shall be to the taxing  
9 municipality), 5, 7, 8 (except that the jurisdiction to which  
10 the tax shall be a debt to the extent indicated in that Section  
11 8 shall be the taxing municipality), 9 (except as to the  
12 disposition of taxes and penalties collected, and except that  
13 the returned merchandise credit for this municipal tax may not  
14 be taken against any State tax, and except that the retailer's  
15 discount is not allowed for taxes paid on aviation fuel that  
16 are deposited into the Local Government Aviation Trust Fund),  
17 10, 11, 12, (except the reference therein to Section 2b of the  
18 Retailers' Occupation Tax Act), 13 (except that any reference  
19 to the State shall mean the taxing municipality), the first  
20 paragraph of Sections 15, 16, 17, 18, 19, and 20 of the Service  
21 Occupation Tax Act and Section 3-7 of the Uniform Penalty and  
22 Interest Act, as fully as if those provisions were set forth  
23 herein.

24 A tax may not be imposed by a municipality under this  
25 Section unless the municipality also imposes a tax at the same  
26 rate under Section 8-11-1.6 of this Act.

1 Person subject to any tax imposed under the authority  
2 granted in this Section may reimburse themselves for their  
3 servicemen's tax liability hereunder by separately stating the  
4 tax as an additional charge, which charge may be stated in  
5 combination, in a single amount, with State tax that servicemen  
6 are authorized to collect under the Service Use Tax Act, under  
7 such bracket schedules as the Department may prescribe.

8 Whenever the Department determines that a refund should be  
9 made under this Section to a claimant instead of issuing credit  
10 memorandum, the Department shall notify the State Comptroller,  
11 who shall cause the order to be drawn for the amount specified,  
12 and to the person named, in such notification from the  
13 Department. The refund shall be paid by the State Treasurer out  
14 of the Non-Home Rule Municipal Retailers' Occupation Tax Fund.

15 Except as otherwise provided in this paragraph, the ~~The~~  
16 Department shall forthwith pay over to the State Treasurer, ex  
17 officio, as trustee, all taxes and penalties collected  
18 hereunder for deposit into the Non-Home Rule Municipal  
19 Retailers' Occupation Tax Fund. Taxes and penalties collected  
20 on aviation fuel sold on or after December 1, 2019, shall be  
21 immediately paid over by the Department to the State Treasurer,  
22 ex officio, as trustee, for deposit into the Local Government  
23 Aviation Trust Fund. The Department shall only pay moneys into  
24 the Local Government Aviation Trust Fund under this Act for so  
25 long as the revenue use requirements of 49 U.S.C. 47107(b) and  
26 49 U.S.C. 47133 are binding on the Municipality.

1           As soon as possible after the first day of each month,  
2 beginning January 1, 2011, upon certification of the Department  
3 of Revenue, the Comptroller shall order transferred, and the  
4 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
5 local sales tax increment, as defined in the Innovation  
6 Development and Economy Act, collected under this Section  
7 during the second preceding calendar month for sales within a  
8 STAR bond district.

9           After the monthly transfer to the STAR Bonds Revenue Fund,  
10 on or before the 25th day of each calendar month, the  
11 Department shall prepare and certify to the Comptroller the  
12 disbursement of stated sums of money to named municipalities,  
13 the municipalities to be those from which suppliers and  
14 servicemen have paid taxes or penalties hereunder to the  
15 Department during the second preceding calendar month. The  
16 amount to be paid to each municipality shall be the amount (not  
17 including credit memoranda and not including taxes and  
18 penalties collected on aviation fuel sold on or after December  
19 1, 2019) collected hereunder during the second preceding  
20 calendar month by the Department, and not including an amount  
21 equal to the amount of refunds made during the second preceding  
22 calendar month by the Department on behalf of such  
23 municipality, and not including any amounts that are  
24 transferred to the STAR Bonds Revenue Fund, less 1.5% of the  
25 remainder, which the Department shall transfer into the Tax  
26 Compliance and Administration Fund. The Department, at the time

1 of each monthly disbursement to the municipalities, shall  
2 prepare and certify to the State Comptroller the amount to be  
3 transferred into the Tax Compliance and Administration Fund  
4 under this Section. Within 10 days after receipt by the  
5 Comptroller of the disbursement certification to the  
6 municipalities, the Tax Compliance and Administration Fund,  
7 and the General Revenue Fund, provided for in this Section to  
8 be given to the Comptroller by the Department, the Comptroller  
9 shall cause the orders to be drawn for the respective amounts  
10 in accordance with the directions contained in the  
11 certification.

12 When certifying the amount of a monthly disbursement to a  
13 municipality under this Section, the Department shall increase  
14 or decrease the amount by an amount necessary to offset any  
15 misallocation of previous disbursements. The offset amount  
16 shall be the amount erroneously disbursed within the previous 6  
17 months from the time a misallocation is discovered.

18 Nothing in this Section shall be construed to authorize a  
19 municipality to impose a tax upon the privilege of engaging in  
20 any business which under the constitution of the United States  
21 may not be made the subject of taxation by this State.

22 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
23 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; revised 1-9-19.)

24 (65 ILCS 5/8-11-5) (from Ch. 24, par. 8-11-5)

25 Sec. 8-11-5. Home Rule Municipal Service Occupation Tax

1 Act. The corporate authorities of a home rule municipality may  
2 impose a tax upon all persons engaged, in such municipality, in  
3 the business of making sales of service at the same rate of tax  
4 imposed pursuant to Section 8-11-1, of the selling price of all  
5 tangible personal property transferred by such servicemen  
6 either in the form of tangible personal property or in the form  
7 of real estate as an incident to a sale of service. If imposed,  
8 such tax shall only be imposed in 1/4% increments. On and after  
9 September 1, 1991, this additional tax may not be imposed on  
10 tangible personal property taxed at the 1% rate under the  
11 Retailers' Occupation Tax Act. Beginning December 1, 2019, this  
12 tax may not be imposed on sales of aviation fuel unless the tax  
13 revenue is expended for airport-related purposes. If a  
14 municipality does not have an airport-related purpose to which  
15 it dedicates aviation fuel tax revenue, then aviation fuel  
16 shall be excluded from tax. Each municipality must comply with  
17 the certification requirements for airport-related purposes  
18 under Section 8-11-22. For purposes of this Act,  
19 "airport-related purposes" has the meaning ascribed in Section  
20 6z-20.2 of the State Finance Act. This exception for aviation  
21 fuel only applies for so long as the revenue use requirements  
22 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the  
23 State. The changes made to this Section by this amendatory Act  
24 of the 101st General Assembly are a denial and limitation of  
25 home rule powers and functions under subsection (g) of Section  
26 6 of Article VII of the Illinois Constitution. The tax imposed

1 by a home rule municipality pursuant to this Section and all  
2 civil penalties that may be assessed as an incident thereof  
3 shall be collected and enforced by the State Department of  
4 Revenue. The certificate of registration which is issued by the  
5 Department to a retailer under the Retailers' Occupation Tax  
6 Act or under the Service Occupation Tax Act shall permit such  
7 registrant to engage in a business which is taxable under any  
8 ordinance or resolution enacted pursuant to this Section  
9 without registering separately with the Department under such  
10 ordinance or resolution or under this Section. The Department  
11 shall have full power to administer and enforce this Section;  
12 to collect all taxes and penalties due hereunder; to dispose of  
13 taxes and penalties so collected in the manner hereinafter  
14 provided, and to determine all rights to credit memoranda  
15 arising on account of the erroneous payment of tax or penalty  
16 hereunder. In the administration of, and compliance with, this  
17 Section the Department and persons who are subject to this  
18 Section shall have the same rights, remedies, privileges,  
19 immunities, powers and duties, and be subject to the same  
20 conditions, restrictions, limitations, penalties and  
21 definitions of terms, and employ the same modes of procedure,  
22 as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in  
23 respect to all provisions therein other than the State rate of  
24 tax), 4 (except that the reference to the State shall be to the  
25 taxing municipality), 5, 7, 8 (except that the jurisdiction to  
26 which the tax shall be a debt to the extent indicated in that

1 Section 8 shall be the taxing municipality), 9 (except as to  
2 the disposition of taxes and penalties collected, and except  
3 that the returned merchandise credit for this municipal tax may  
4 not be taken against any State tax), 10, 11, 12 (except the  
5 reference therein to Section 2b of the Retailers' Occupation  
6 Tax Act), 13 (except that any reference to the State shall mean  
7 the taxing municipality), the first paragraph of Section 15,  
8 16, 17 (except that credit memoranda issued hereunder may not  
9 be used to discharge any State tax liability), 18, 19 and 20 of  
10 the Service Occupation Tax Act and Section 3-7 of the Uniform  
11 Penalty and Interest Act, as fully as if those provisions were  
12 set forth herein.

13 No tax may be imposed by a home rule municipality pursuant  
14 to this Section unless such municipality also imposes a tax at  
15 the same rate pursuant to Section 8-11-1 of this Act.

16 Persons subject to any tax imposed pursuant to the  
17 authority granted in this Section may reimburse themselves for  
18 their serviceman's tax liability hereunder by separately  
19 stating such tax as an additional charge, which charge may be  
20 stated in combination, in a single amount, with State tax which  
21 servicemen are authorized to collect under the Service Use Tax  
22 Act, pursuant to such bracket schedules as the Department may  
23 prescribe.

24 Whenever the Department determines that a refund should be  
25 made under this Section to a claimant instead of issuing credit  
26 memorandum, the Department shall notify the State Comptroller,

1 who shall cause the order to be drawn for the amount specified,  
2 and to the person named, in such notification from the  
3 Department. Such refund shall be paid by the State Treasurer  
4 out of the home rule municipal retailers' occupation tax fund.

5 Except as otherwise provided in this paragraph, the ~~The~~  
6 Department shall forthwith pay over to the State Treasurer, ex  
7 officio ~~ex officio~~, as trustee, all taxes and penalties  
8 collected hereunder for deposit into the Home Rule Municipal  
9 Retailers' Occupation Tax Fund. Taxes and penalties collected  
10 on aviation fuel sold on or after December 1, 2019, shall be  
11 immediately paid over by the Department to the State Treasurer,  
12 ex officio, as trustee, for deposit into the Local Government  
13 Aviation Trust Fund. The Department shall only pay moneys into  
14 the State Aviation Program Fund under this Act for so long as  
15 the revenue use requirements of 49 U.S.C. 47107(b) and 49  
16 U.S.C. 47133 are binding on the municipality.

17 As soon as possible after the first day of each month,  
18 beginning January 1, 2011, upon certification of the Department  
19 of Revenue, the Comptroller shall order transferred, and the  
20 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
21 local sales tax increment, as defined in the Innovation  
22 Development and Economy Act, collected under this Section  
23 during the second preceding calendar month for sales within a  
24 STAR bond district.

25 After the monthly transfer to the STAR Bonds Revenue Fund,  
26 on or before the 25th day of each calendar month, the



1 Department shall prepare and certify to the Comptroller the  
2 disbursement of stated sums of money to named municipalities,  
3 the municipalities to be those from which suppliers and  
4 servicemen have paid taxes or penalties hereunder to the  
5 Department during the second preceding calendar month. The  
6 amount to be paid to each municipality shall be the amount (not  
7 including credit memoranda and not including taxes and  
8 penalties collected on aviation fuel sold on or after December  
9 1, 2019) collected hereunder during the second preceding  
10 calendar month by the Department, and not including an amount  
11 equal to the amount of refunds made during the second preceding  
12 calendar month by the Department on behalf of such  
13 municipality, and not including any amounts that are  
14 transferred to the STAR Bonds Revenue Fund, less 1.5% of the  
15 remainder, which the Department shall transfer into the Tax  
16 Compliance and Administration Fund. The Department, at the time  
17 of each monthly disbursement to the municipalities, shall  
18 prepare and certify to the State Comptroller the amount to be  
19 transferred into the Tax Compliance and Administration Fund  
20 under this Section. Within 10 days after receipt, by the  
21 Comptroller, of the disbursement certification to the  
22 municipalities and the Tax Compliance and Administration Fund  
23 provided for in this Section to be given to the Comptroller by  
24 the Department, the Comptroller shall cause the orders to be  
25 drawn for the respective amounts in accordance with the  
26 directions contained in such certification.

1           In addition to the disbursement required by the preceding  
2 paragraph and in order to mitigate delays caused by  
3 distribution procedures, an allocation shall, if requested, be  
4 made within 10 days after January 14, 1991, and in November of  
5 1991 and each year thereafter, to each municipality that  
6 received more than \$500,000 during the preceding fiscal year,  
7 (July 1 through June 30) whether collected by the municipality  
8 or disbursed by the Department as required by this Section.  
9 Within 10 days after January 14, 1991, participating  
10 municipalities shall notify the Department in writing of their  
11 intent to participate. In addition, for the initial  
12 distribution, participating municipalities shall certify to  
13 the Department the amounts collected by the municipality for  
14 each month under its home rule occupation and service  
15 occupation tax during the period July 1, 1989 through June 30,  
16 1990. The allocation within 10 days after January 14, 1991,  
17 shall be in an amount equal to the monthly average of these  
18 amounts, excluding the 2 months of highest receipts. Monthly  
19 average for the period of July 1, 1990 through June 30, 1991  
20 will be determined as follows: the amounts collected by the  
21 municipality under its home rule occupation and service  
22 occupation tax during the period of July 1, 1990 through  
23 September 30, 1990, plus amounts collected by the Department  
24 and paid to such municipality through June 30, 1991, excluding  
25 the 2 months of highest receipts. The monthly average for each  
26 subsequent period of July 1 through June 30 shall be an amount

1 equal to the monthly distribution made to each such  
2 municipality under the preceding paragraph during this period,  
3 excluding the 2 months of highest receipts. The distribution  
4 made in November 1991 and each year thereafter under this  
5 paragraph and the preceding paragraph shall be reduced by the  
6 amount allocated and disbursed under this paragraph in the  
7 preceding period of July 1 through June 30. The Department  
8 shall prepare and certify to the Comptroller for disbursement  
9 the allocations made in accordance with this paragraph.

10 Nothing in this Section shall be construed to authorize a  
11 municipality to impose a tax upon the privilege of engaging in  
12 any business which under the constitution of the United States  
13 may not be made the subject of taxation by this State.

14 An ordinance or resolution imposing or discontinuing a tax  
15 hereunder or effecting a change in the rate thereof shall be  
16 adopted and a certified copy thereof filed with the Department  
17 on or before the first day of June, whereupon the Department  
18 shall proceed to administer and enforce this Section as of the  
19 first day of September next following such adoption and filing.  
20 Beginning January 1, 1992, an ordinance or resolution imposing  
21 or discontinuing the tax hereunder or effecting a change in the  
22 rate thereof shall be adopted and a certified copy thereof  
23 filed with the Department on or before the first day of July,  
24 whereupon the Department shall proceed to administer and  
25 enforce this Section as of the first day of October next  
26 following such adoption and filing. Beginning January 1, 1993,

1 an ordinance or resolution imposing or discontinuing the tax  
2 hereunder or effecting a change in the rate thereof shall be  
3 adopted and a certified copy thereof filed with the Department  
4 on or before the first day of October, whereupon the Department  
5 shall proceed to administer and enforce this Section as of the  
6 first day of January next following such adoption and filing.  
7 However, a municipality located in a county with a population  
8 in excess of 3,000,000 that elected to become a home rule unit  
9 at the general primary election in 1994 may adopt an ordinance  
10 or resolution imposing the tax under this Section and file a  
11 certified copy of the ordinance or resolution with the  
12 Department on or before July 1, 1994. The Department shall then  
13 proceed to administer and enforce this Section as of October 1,  
14 1994. Beginning April 1, 1998, an ordinance or resolution  
15 imposing or discontinuing the tax hereunder or effecting a  
16 change in the rate thereof shall either (i) be adopted and a  
17 certified copy thereof filed with the Department on or before  
18 the first day of April, whereupon the Department shall proceed  
19 to administer and enforce this Section as of the first day of  
20 July next following the adoption and filing; or (ii) be adopted  
21 and a certified copy thereof filed with the Department on or  
22 before the first day of October, whereupon the Department shall  
23 proceed to administer and enforce this Section as of the first  
24 day of January next following the adoption and filing.

25 Any unobligated balance remaining in the Municipal  
26 Retailers' Occupation Tax Fund on December 31, 1989, which fund

1 was abolished by Public Act 85-1135, and all receipts of  
2 municipal tax as a result of audits of liability periods prior  
3 to January 1, 1990, shall be paid into the Local Government Tax  
4 Fund, for distribution as provided by this Section prior to the  
5 enactment of Public Act 85-1135. All receipts of municipal tax  
6 as a result of an assessment not arising from an audit, for  
7 liability periods prior to January 1, 1990, shall be paid into  
8 the Local Government Tax Fund for distribution before July 1,  
9 1990, as provided by this Section prior to the enactment of  
10 Public Act 85-1135, and on and after July 1, 1990, all such  
11 receipts shall be distributed as provided in Section 6z-18 of  
12 the State Finance Act.

13 As used in this Section, "municipal" and "municipality"  
14 means a city, village or incorporated town, including an  
15 incorporated town which has superseded a civil township.

16 This Section shall be known and may be cited as the Home  
17 Rule Municipal Service Occupation Tax Act.

18 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
19 100-1171, eff. 1-4-19; revised 1-9-19.)

20 (65 ILCS 5/8-11-6a) (from Ch. 24, par. 8-11-6a)

21 Sec. 8-11-6a. Home rule municipalities; preemption of  
22 certain taxes. Except as provided in Sections 8-11-1, 8-11-5,  
23 8-11-6, 8-11-6b, 8-11-6c, and 11-74.3-6 on and after September  
24 1, 1990, no home rule municipality has the authority to impose,  
25 pursuant to its home rule authority, a retailer's occupation

1 tax, service occupation tax, use tax, sales tax or other tax on  
2 the use, sale or purchase of tangible personal property based  
3 on the gross receipts from such sales or the selling or  
4 purchase price of said tangible personal property.  
5 Notwithstanding the foregoing, this Section does not preempt  
6 any home rule imposed tax such as the following: (1) a tax on  
7 alcoholic beverages, whether based on gross receipts, volume  
8 sold or any other measurement; (2) a tax based on the number of  
9 units of cigarettes or tobacco products (provided, however,  
10 that a home rule municipality that has not imposed a tax based  
11 on the number of units of cigarettes or tobacco products before  
12 July 1, 1993, shall not impose such a tax after that date); (3)  
13 a tax, however measured, based on the use of a hotel or motel  
14 room or similar facility; (4) a tax, however measured, on the  
15 sale or transfer of real property; (5) a tax, however measured,  
16 on lease receipts; (6) a tax on food prepared for immediate  
17 consumption and on alcoholic beverages sold by a business which  
18 provides for on premise consumption of said food or alcoholic  
19 beverages; or (7) other taxes not based on the selling or  
20 purchase price or gross receipts from the use, sale or purchase  
21 of tangible personal property. This Section does not preempt a  
22 home rule municipality with a population of more than 2,000,000  
23 from imposing a tax, however measured, on the use, for  
24 consideration, of a parking lot, garage, or other parking  
25 facility. This Section is not intended to affect any existing  
26 tax on food and beverages prepared for immediate consumption on

1 the premises where the sale occurs, or any existing tax on  
2 alcoholic beverages, or any existing tax imposed on the charge  
3 for renting a hotel or motel room, which was in effect January  
4 15, 1988, or any extension of the effective date of such an  
5 existing tax by ordinance of the municipality imposing the tax,  
6 which extension is hereby authorized, in any non-home rule  
7 municipality in which the imposition of such a tax has been  
8 upheld by judicial determination, nor is this Section intended  
9 to preempt the authority granted by Public Act 85-1006. On and  
10 after December 1, 2019, no home rule municipality has the  
11 authority to impose, pursuant to its home rule authority, a  
12 tax, however measured, on sales of aviation fuel, as defined in  
13 Section 3 of the Retailers' Occupation Tax Act, unless the tax  
14 is not subject to the revenue use requirements of 49 U.S.C.  
15 47017(b) and 49 U.S.C. 47133, or unless the tax revenue is  
16 expended for airport-related purposes. For purposes of this  
17 Section, "airport-related purposes" has the meaning ascribed  
18 in Section 6z-20.2 of the State Finance Act. Aviation fuel  
19 shall be excluded from tax only if, and for so long as, the  
20 revenue use requirements of 49 U.S.C. 47017(b) and 49 U.S.C.  
21 47133 are binding on the municipality. This Section is a  
22 limitation, pursuant to subsection (g) of Section 6 of Article  
23 VII of the Illinois Constitution, on the power of home rule  
24 units to tax. The changes made to this Section by this  
25 amendatory Act of the 101st General Assembly are a denial and  
26 limitation of home rule powers and functions under subsection

1 (g) of Section 6 of Article VII of the Illinois Constitution.

2 (Source: P.A. 97-1168, eff. 3-8-13; 97-1169, eff. 3-8-13.)

3 (65 ILCS 5/8-11-22 new)

4 Sec. 8-11-22. Certification for airport-related purposes.  
5 On or before September 1, 2019, and on or before each April 1  
6 and October 1 thereafter, each municipality (and District in  
7 the case of business district operating within a municipality)  
8 must certify to the Department of Transportation, in the form  
9 and manner required by the Department, whether the municipality  
10 has an airport-related purpose, which would allow any  
11 Retailers' Occupation Tax and Service Occupation Tax imposed by  
12 the municipality to include tax on aviation fuel. On or before  
13 October 1, 2019, and on or before each May 1 and November 1  
14 thereafter, the Department of Transportation shall provide to  
15 the Department of Revenue, a list of units of local government  
16 which have certified to the Department of Transportation that  
17 they have airport-related purposes, which would allow any  
18 Retailers' Occupation Tax and Service Occupation Tax imposed by  
19 the unit of local government to include tax on aviation fuel.  
20 All disputes regarding whether or not a unit of local  
21 government has an airport-related purpose shall be resolved by  
22 the Department of Transportation.

23 (65 ILCS 5/11-74.3-6)

24 Sec. 11-74.3-6. Business district revenue and obligations;



1 business district tax allocation fund.

2 (a) If the corporate authorities of a municipality have  
3 approved a business district plan, have designated a business  
4 district, and have elected to impose a tax by ordinance  
5 pursuant to subsection (10) or (11) of Section 11-74.3-3, then  
6 each year after the date of the approval of the ordinance but  
7 terminating upon the date all business district project costs  
8 and all obligations paying or reimbursing business district  
9 project costs, if any, have been paid, but in no event later  
10 than the dissolution date, all amounts generated by the  
11 retailers' occupation tax and service occupation tax shall be  
12 collected and the tax shall be enforced by the Department of  
13 Revenue in the same manner as all retailers' occupation taxes  
14 and service occupation taxes imposed in the municipality  
15 imposing the tax and all amounts generated by the hotel  
16 operators' occupation tax shall be collected and the tax shall  
17 be enforced by the municipality in the same manner as all hotel  
18 operators' occupation taxes imposed in the municipality  
19 imposing the tax. The corporate authorities of the municipality  
20 shall deposit the proceeds of the taxes imposed under  
21 subsections (10) and (11) of Section 11-74.3-3 into a special  
22 fund of the municipality called the "[Name of] Business  
23 District Tax Allocation Fund" for the purpose of paying or  
24 reimbursing business district project costs and obligations  
25 incurred in the payment of those costs.

26 (b) The corporate authorities of a municipality that has

1 designated a business district under this Law may, by  
2 ordinance, impose a Business District Retailers' Occupation  
3 Tax upon all persons engaged in the business of selling  
4 tangible personal property, other than an item of tangible  
5 personal property titled or registered with an agency of this  
6 State's government, at retail in the business district at a  
7 rate not to exceed 1% of the gross receipts from the sales made  
8 in the course of such business, to be imposed only in 0.25%  
9 increments. The tax may not be imposed on tangible personal  
10 property taxed at the rate of 1% under the Retailers'  
11 Occupation Tax Act. Beginning December 1, 2019, this tax is not  
12 imposed on sales of aviation fuel unless the tax revenue is  
13 expended for airport-related purposes. If the District does not  
14 have an airport-related purpose to which it dedicates aviation  
15 fuel tax revenue, then aviation fuel is excluded from the tax.  
16 Each municipality must comply with the certification  
17 requirements for airport-related purposes under Section  
18 8-11-22. For purposes of this Act, "airport-related purposes"  
19 has the meaning ascribed in Section 6z-20.2 of the State  
20 Finance Act. This exclusion for aviation fuel only applies for  
21 so long as the revenue use requirements of 49 U.S.C. 47107(b)  
22 and 49 U.S.C. 47133 are binding on the District.

23 The tax imposed under this subsection and all civil  
24 penalties that may be assessed as an incident thereof shall be  
25 collected and enforced by the Department of Revenue. The  
26 certificate of registration that is issued by the Department to

1 a retailer under the Retailers' Occupation Tax Act shall permit  
2 the retailer to engage in a business that is taxable under any  
3 ordinance or resolution enacted pursuant to this subsection  
4 without registering separately with the Department under such  
5 ordinance or resolution or under this subsection. The  
6 Department of Revenue shall have full power to administer and  
7 enforce this subsection; to collect all taxes and penalties due  
8 under this subsection in the manner hereinafter provided; and  
9 to determine all rights to credit memoranda arising on account  
10 of the erroneous payment of tax or penalty under this  
11 subsection. In the administration of, and compliance with, this  
12 subsection, the Department and persons who are subject to this  
13 subsection shall have the same rights, remedies, privileges,  
14 immunities, powers and duties, and be subject to the same  
15 conditions, restrictions, limitations, penalties, exclusions,  
16 exemptions, and definitions of terms and employ the same modes  
17 of procedure, as are prescribed in Sections 1, 1a through 1o, 2  
18 through 2-65 (in respect to all provisions therein other than  
19 the State rate of tax), 2c through 2h, 3 (except as to the  
20 disposition of taxes and penalties collected, and except that  
21 the retailer's discount is not allowed for taxes paid on  
22 aviation fuel that are deposited into the Local Government  
23 Aviation Trust Fund), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k,  
24 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and 14 of the  
25 Retailers' Occupation Tax Act and all provisions of the Uniform  
26 Penalty and Interest Act, as fully as if those provisions were

1 set forth herein.

2 Persons subject to any tax imposed under this subsection  
3 may reimburse themselves for their seller's tax liability under  
4 this subsection by separately stating the tax as an additional  
5 charge, which charge may be stated in combination, in a single  
6 amount, with State taxes that sellers are required to collect  
7 under the Use Tax Act, in accordance with such bracket  
8 schedules as the Department may prescribe.

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 the order 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 business district retailers' occupation  
16 tax fund.

17 Except as otherwise provided in this paragraph, the ~~The~~  
18 Department shall immediately pay over to the State Treasurer,  
19 ex officio, as trustee, all taxes, penalties, and interest  
20 collected under this subsection for deposit into the business  
21 district retailers' occupation tax fund. Taxes and penalties  
22 collected on aviation fuel sold on or after December 1, 2019,  
23 shall be immediately paid over by the Department to the State  
24 Treasurer, ex officio, as trustee, for deposit into the Local  
25 Government Aviation Trust Fund. The Department shall only pay  
26 moneys into the Local Government Aviation Trust Fund under this

1 Act for so long as the revenue use requirements of 49 U.S.C.  
2 47107(b) and 49 U.S.C. 47133 are binding on the District.

3 As soon as possible after the first day of each month,  
4 beginning January 1, 2011, upon certification of the Department  
5 of Revenue, the Comptroller shall order transferred, and the  
6 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
7 local sales tax increment, as defined in the Innovation  
8 Development and Economy Act, collected under this subsection  
9 during the second preceding calendar month for sales within a  
10 STAR bond district.

11 After the monthly transfer to the STAR Bonds Revenue Fund,  
12 on or before the 25th day of each calendar month, the  
13 Department shall prepare and certify to the Comptroller the  
14 disbursement of stated sums of money to named municipalities  
15 from the business district retailers' occupation tax fund, the  
16 municipalities to be those from which retailers have paid taxes  
17 or penalties under this subsection to the Department during the  
18 second preceding calendar month. The amount to be paid to each  
19 municipality shall be the amount (not including credit  
20 memoranda and not including taxes and penalties collected on  
21 aviation fuel sold on or after December 1, 2019) collected  
22 under this subsection during the second preceding calendar  
23 month by the Department plus an amount the Department  
24 determines is necessary to offset any amounts that were  
25 erroneously paid to a different taxing body, and not including  
26 an amount equal to the amount of refunds made during the second

1 preceding calendar month by the Department, less 2% of that  
2 amount (except the amount collected on aviation fuel sold on or  
3 after December 1, 2019), which shall be deposited into the Tax  
4 Compliance and Administration Fund and shall be used by the  
5 Department, subject to appropriation, to cover the costs of the  
6 Department in administering and enforcing the provisions of  
7 this subsection, on behalf of such municipality, and not  
8 including any amount that the Department determines is  
9 necessary to offset any amounts that were payable to a  
10 different taxing body but were erroneously paid to the  
11 municipality, and not including any amounts that are  
12 transferred to the STAR Bonds Revenue Fund. Within 10 days  
13 after receipt by the Comptroller of the disbursement  
14 certification to the municipalities provided for in this  
15 subsection to be given to the Comptroller by the Department,  
16 the Comptroller shall cause the orders to be drawn for the  
17 respective amounts in accordance with the directions contained  
18 in the certification. The proceeds of the tax paid to  
19 municipalities under this subsection shall be deposited into  
20 the Business District Tax Allocation Fund by the municipality.

21 An ordinance imposing or discontinuing the tax under this  
22 subsection or effecting a change in the rate thereof shall  
23 either (i) be adopted and a certified copy thereof filed with  
24 the Department on or before the first day of April, whereupon  
25 the Department, if all other requirements of this subsection  
26 are met, shall proceed to administer and enforce this

1 subsection as of the first day of July next following the  
2 adoption and filing; or (ii) be adopted and a certified copy  
3 thereof filed with the Department on or before the first day of  
4 October, whereupon, if all other requirements of this  
5 subsection are met, the Department shall proceed to administer  
6 and enforce this subsection as of the first day of January next  
7 following the adoption and filing.

8 The Department of Revenue shall not administer or enforce  
9 an ordinance imposing, discontinuing, or changing the rate of  
10 the tax under this subsection, until the municipality also  
11 provides, in the manner prescribed by the Department, the  
12 boundaries of the business district and each address in the  
13 business district in such a way that the Department can  
14 determine by its address whether a business is located in the  
15 business district. The municipality must provide this boundary  
16 and address information to the Department on or before April 1  
17 for administration and enforcement of the tax under this  
18 subsection by the Department beginning on the following July 1  
19 and on or before October 1 for administration and enforcement  
20 of the tax under this subsection by the Department beginning on  
21 the following January 1. The Department of Revenue shall not  
22 administer or enforce any change made to the boundaries of a  
23 business district or address change, addition, or deletion  
24 until the municipality reports the boundary change or address  
25 change, addition, or deletion to the Department in the manner  
26 prescribed by the Department. The municipality must provide

1 this boundary change information or address change, addition,  
2 or deletion to the Department on or before April 1 for  
3 administration and enforcement by the Department of the change  
4 beginning on the following July 1 and on or before October 1  
5 for administration and enforcement by the Department of the  
6 change beginning on the following January 1. The retailers in  
7 the business district shall be responsible for charging the tax  
8 imposed under this subsection. If a retailer is incorrectly  
9 included or excluded from the list of those required to collect  
10 the tax under this subsection, both the Department of Revenue  
11 and the retailer shall be held harmless if they reasonably  
12 relied on information provided by the municipality.

13 A municipality that imposes the tax under this subsection  
14 must submit to the Department of Revenue any other information  
15 as the Department may require for the administration and  
16 enforcement of the tax.

17 When certifying the amount of a monthly disbursement to a  
18 municipality under this subsection, the Department shall  
19 increase or decrease the amount by an amount necessary to  
20 offset any misallocation of previous disbursements. The offset  
21 amount shall be the amount erroneously disbursed within the  
22 previous 6 months from the time a misallocation is discovered.

23 Nothing in this subsection shall be construed to authorize  
24 the municipality to impose a tax upon the privilege of engaging  
25 in any business which under the Constitution of the United  
26 States may not be made the subject of taxation by this State.



1           If a tax is imposed under this subsection (b), a tax shall  
2 also be imposed under subsection (c) of this Section.

3           (c) If a tax has been imposed under subsection (b), a  
4 Business District Service Occupation Tax shall also be imposed  
5 upon all persons engaged, in the business district, in the  
6 business of making sales of service, who, as an incident to  
7 making those sales of service, transfer tangible personal  
8 property within the business district, either in the form of  
9 tangible personal property or in the form of real estate as an  
10 incident to a sale of service. The tax shall be imposed at the  
11 same rate as the tax imposed in subsection (b) and shall not  
12 exceed 1% of the selling price of tangible personal property so  
13 transferred within the business district, to be imposed only in  
14 0.25% increments. The tax may not be imposed on tangible  
15 personal property taxed at the 1% rate under the Service  
16 Occupation Tax Act. Beginning December 1, 2019, this tax is not  
17 imposed on sales of aviation fuel unless the tax revenue is  
18 expended for airport-related purposes. If the District does not  
19 have an airport-related purpose to which it dedicates aviation  
20 fuel tax revenue, then aviation fuel is excluded from the tax.  
21 Each municipality must comply with the certification  
22 requirements for airport-related purposes under Section  
23 8-11-22. For purposes of this Act, "airport-related purposes"  
24 has the meaning ascribed in Section 6z-20.2 of the State  
25 Finance Act. This exclusion for aviation fuel only applies for  
26 so long as the revenue use requirements of 49 U.S.C. 47107(b)

1 and 49 U.S.C. 47133 are binding on the District.

2       The tax imposed under this subsection and all civil  
3 penalties that may be assessed as an incident thereof shall be  
4 collected and enforced by the Department of Revenue. The  
5 certificate of registration which is issued by the Department  
6 to a retailer under the Retailers' Occupation Tax Act or under  
7 the Service Occupation Tax Act shall permit such registrant to  
8 engage in a business which is taxable under any ordinance or  
9 resolution enacted pursuant to this subsection without  
10 registering separately with the Department under such  
11 ordinance or resolution or under this subsection. The  
12 Department of Revenue shall have full power to administer and  
13 enforce this subsection; to collect all taxes and penalties due  
14 under this subsection; to dispose of taxes and penalties so  
15 collected in the manner hereinafter provided; and to determine  
16 all rights to credit memoranda arising on account of the  
17 erroneous payment of tax or penalty 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, powers  
21 and duties, and be subject to the same conditions,  
22 restrictions, limitations, penalties, exclusions, exemptions,  
23 and definitions of terms and employ the same modes of procedure  
24 as are prescribed in Sections 2, 2a through 2d, 3 through 3-50  
25 (in respect to all provisions therein other than the State rate  
26 of tax), 4 (except that the reference to the State shall be to

1 the business district), 5, 7, 8 (except that the jurisdiction  
2 to which the tax shall be a debt to the extent indicated in  
3 that Section 8 shall be the municipality), 9 (except as to the  
4 disposition of taxes and penalties collected, and except that  
5 the returned merchandise credit for this tax may not be taken  
6 against any State tax, and except that the retailer's discount  
7 is not allowed for taxes paid on aviation fuel that are  
8 deposited into the Local Government Aviation Trust Fund), 10,  
9 11, 12 (except the reference therein to Section 2b of the  
10 Retailers' Occupation Tax Act), 13 (except that any reference  
11 to the State shall mean the municipality), the first paragraph  
12 of Section 15, and Sections 16, 17, 18, 19 and 20 of the  
13 Service Occupation Tax Act and all provisions of the Uniform  
14 Penalty and Interest Act, as fully as if those provisions were  
15 set forth herein.

16 Persons subject to any tax imposed under the authority  
17 granted in this subsection may reimburse themselves for their  
18 serviceman's tax liability hereunder by separately stating the  
19 tax as an additional charge, which charge may be stated in  
20 combination, in a single amount, with State tax that servicemen  
21 are authorized to collect under the Service Use Tax Act, in  
22 accordance with such bracket schedules as the Department may  
23 prescribe.

24 Whenever the Department determines that a refund should be  
25 made under this subsection to a claimant instead of issuing  
26 credit memorandum, the Department shall notify the State

1 Comptroller, who shall cause the order to be drawn for the  
2 amount specified, and to the person named, in such notification  
3 from the Department. Such refund shall be paid by the State  
4 Treasurer out of the business district retailers' occupation  
5 tax fund.

6 Except as otherwise provided in this paragraph, the ~~The~~  
7 Department shall forthwith pay over to the State Treasurer,  
8 ex-officio, as trustee, all taxes, penalties, and interest  
9 collected under this subsection for deposit into the business  
10 district retailers' occupation tax fund. Taxes and penalties  
11 collected on aviation fuel sold on or after December 1, 2019,  
12 shall be immediately paid over by the Department to the State  
13 Treasurer, ex officio, as trustee, for deposit into the Local  
14 Government Aviation Trust Fund. The Department shall only pay  
15 moneys into the Local Government Aviation Trust Fund under this  
16 Act for so long as the revenue use requirements of 49 U.S.C.  
17 47107(b) and 49 U.S.C. 47133 are binding on the District.

18 As soon as possible after the first day of each month,  
19 beginning January 1, 2011, upon certification of the Department  
20 of Revenue, the Comptroller shall order transferred, and the  
21 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
22 local sales tax increment, as defined in the Innovation  
23 Development and Economy Act, collected under this subsection  
24 during the second preceding calendar month for sales within a  
25 STAR bond district.

26 After the monthly transfer to the STAR Bonds Revenue Fund,

1 on or before the 25th day of each calendar month, the  
2 Department shall prepare and certify to the Comptroller the  
3 disbursement of stated sums of money to named municipalities  
4 from the business district retailers' occupation tax fund, the  
5 municipalities to be those from which suppliers and servicemen  
6 have paid taxes or penalties under this subsection to the  
7 Department during the second preceding calendar month. The  
8 amount to be paid to each municipality shall be the amount (not  
9 including credit memoranda and not including taxes and  
10 penalties collected on aviation fuel sold on or after December  
11 1, 2019) collected under this subsection during the second  
12 preceding calendar month by the Department, less 2% of that  
13 amount (except the amount collected on aviation fuel sold on or  
14 after December 1, 2019), which shall be deposited into the Tax  
15 Compliance and Administration Fund and shall be used by the  
16 Department, subject to appropriation, to cover the costs of the  
17 Department in administering and enforcing the provisions of  
18 this subsection, and not including an amount equal to the  
19 amount of refunds made during the second preceding calendar  
20 month by the Department on behalf of such municipality, and not  
21 including any amounts that are transferred to the STAR Bonds  
22 Revenue Fund. Within 10 days after receipt, by the Comptroller,  
23 of the disbursement certification to the municipalities,  
24 provided for in this subsection to be given to the Comptroller  
25 by the Department, the Comptroller shall cause the orders to be  
26 drawn for the respective amounts in accordance with the

1 directions contained in such certification. The proceeds of the  
2 tax paid to municipalities under this subsection shall be  
3 deposited into the Business District Tax Allocation Fund by the  
4 municipality.

5 An ordinance imposing or discontinuing the tax under this  
6 subsection or effecting a change in the rate thereof shall  
7 either (i) be adopted and a certified copy thereof filed with  
8 the Department on or before the first day of April, whereupon  
9 the Department, if all other requirements of this subsection  
10 are met, shall proceed to administer and enforce this  
11 subsection as of the first day of July next following the  
12 adoption and filing; or (ii) be adopted and a certified copy  
13 thereof filed with the Department on or before the first day of  
14 October, whereupon, if all other conditions of this subsection  
15 are met, the Department shall proceed to administer and enforce  
16 this subsection as of the first day of January next following  
17 the adoption and filing.

18 The Department of Revenue shall not administer or enforce  
19 an ordinance imposing, discontinuing, or changing the rate of  
20 the tax under this subsection, until the municipality also  
21 provides, in the manner prescribed by the Department, the  
22 boundaries of the business district in such a way that the  
23 Department can determine by its address whether a business is  
24 located in the business district. The municipality must provide  
25 this boundary and address information to the Department on or  
26 before April 1 for administration and enforcement of the tax

1 under this subsection by the Department beginning on the  
2 following July 1 and on or before October 1 for administration  
3 and enforcement of the tax under this subsection by the  
4 Department beginning on the following January 1. The Department  
5 of Revenue shall not administer or enforce any change made to  
6 the boundaries of a business district or address change,  
7 addition, or deletion until the municipality reports the  
8 boundary change or address change, addition, or deletion to the  
9 Department in the manner prescribed by the Department. The  
10 municipality must provide this boundary change information or  
11 address change, addition, or deletion to the Department on or  
12 before April 1 for administration and enforcement by the  
13 Department of the change beginning on the following July 1 and  
14 on or before October 1 for administration and enforcement by  
15 the Department of the change beginning on the following January  
16 1. The retailers in the business district shall be responsible  
17 for charging the tax imposed under this subsection. If a  
18 retailer is incorrectly included or excluded from the list of  
19 those required to collect the tax under this subsection, both  
20 the Department of Revenue and the retailer shall be held  
21 harmless if they reasonably relied on information provided by  
22 the municipality.

23 A municipality that imposes the tax under this subsection  
24 must submit to the Department of Revenue any other information  
25 as the Department may require for the administration and  
26 enforcement of the tax.

1           Nothing in this subsection shall be construed to authorize  
2 the municipality to impose a tax upon the privilege of engaging  
3 in any business which under the Constitution of the United  
4 States may not be made the subject of taxation by the State.

5           If a tax is imposed under this subsection (c), a tax shall  
6 also be imposed under subsection (b) of this Section.

7           (d) By ordinance, a municipality that has designated a  
8 business district under this Law may impose an occupation tax  
9 upon all persons engaged in the business district in the  
10 business of renting, leasing, or letting rooms in a hotel, as  
11 defined in the Hotel Operators' Occupation Tax Act, at a rate  
12 not to exceed 1% of the gross rental receipts from the renting,  
13 leasing, or letting of hotel rooms within the business  
14 district, to be imposed only in 0.25% increments, excluding,  
15 however, from gross rental receipts the proceeds of renting,  
16 leasing, or letting to permanent residents of a hotel, as  
17 defined in the Hotel Operators' Occupation Tax Act, and  
18 proceeds from the tax imposed under subsection (c) of Section  
19 13 of the Metropolitan Pier and Exposition Authority Act.

20           The tax imposed by the municipality under this subsection  
21 and all civil penalties that may be assessed as an incident to  
22 that tax shall be collected and enforced by the municipality  
23 imposing the tax. The municipality shall have full power to  
24 administer and enforce this subsection, to collect all taxes  
25 and penalties due under this subsection, to dispose of taxes  
26 and penalties so collected in the manner provided in this



1 subsection, and to determine all rights to credit memoranda  
2 arising on account of the erroneous payment of tax or penalty  
3 under this subsection. In the administration of and compliance  
4 with this subsection, the municipality and persons who are  
5 subject to this subsection shall have the same rights,  
6 remedies, privileges, immunities, powers, and duties, shall be  
7 subject to the same conditions, restrictions, limitations,  
8 penalties, and definitions of terms, and shall employ the same  
9 modes of procedure as are employed with respect to a tax  
10 adopted by the municipality under Section 8-3-14 of this Code.

11 Persons subject to any tax imposed under the authority  
12 granted in this subsection may reimburse themselves for their  
13 tax liability for that tax by separately stating that tax as an  
14 additional charge, which charge may be stated in combination,  
15 in a single amount, with State taxes imposed under the Hotel  
16 Operators' Occupation Tax Act, and with any other tax.

17 Nothing in this subsection shall be construed to authorize  
18 a municipality to impose a tax upon the privilege of engaging  
19 in any business which under the Constitution of the United  
20 States may not be made the subject of taxation by this State.

21 The proceeds of the tax imposed under this subsection shall  
22 be deposited into the Business District Tax Allocation Fund.

23 (e) Obligations secured by the Business District Tax  
24 Allocation Fund may be issued to provide for the payment or  
25 reimbursement of business district project costs. Those  
26 obligations, when so issued, shall be retired in the manner

1 provided in the ordinance authorizing the issuance of those  
2 obligations by the receipts of taxes imposed pursuant to  
3 subsections (10) and (11) of Section 11-74.3-3 and by other  
4 revenue designated or pledged by the municipality. A  
5 municipality may in the ordinance pledge, for any period of  
6 time up to and including the dissolution date, all or any part  
7 of the funds in and to be deposited in the Business District  
8 Tax Allocation Fund to the payment of business district project  
9 costs and obligations. Whenever a municipality pledges all of  
10 the funds to the credit of a business district tax allocation  
11 fund to secure obligations issued or to be issued to pay or  
12 reimburse business district project costs, the municipality  
13 may specifically provide that funds remaining to the credit of  
14 such business district tax allocation fund after the payment of  
15 such obligations shall be accounted for annually and shall be  
16 deemed to be "surplus" funds, and such "surplus" funds shall be  
17 expended by the municipality for any business district project  
18 cost as approved in the business district plan. Whenever a  
19 municipality pledges less than all of the monies to the credit  
20 of a business district tax allocation fund to secure  
21 obligations issued or to be issued to pay or reimburse business  
22 district project costs, the municipality shall provide that  
23 monies to the credit of the business district tax allocation  
24 fund and not subject to such pledge or otherwise encumbered or  
25 required for payment of contractual obligations for specific  
26 business district project costs shall be calculated annually

1 and shall be deemed to be "surplus" funds, and such "surplus"  
2 funds shall be expended by the municipality for any business  
3 district project cost as approved in the business district  
4 plan.

5 No obligation issued pursuant to this Law and secured by a  
6 pledge of all or any portion of any revenues received or to be  
7 received by the municipality from the imposition of taxes  
8 pursuant to subsection (10) of Section 11-74.3-3, shall be  
9 deemed to constitute an economic incentive agreement under  
10 Section 8-11-20, notwithstanding the fact that such pledge  
11 provides for the sharing, rebate, or payment of retailers'  
12 occupation taxes or service occupation taxes imposed pursuant  
13 to subsection (10) of Section 11-74.3-3 and received or to be  
14 received by the municipality from the development or  
15 redevelopment of properties in the business district.

16 Without limiting the foregoing in this Section, the  
17 municipality may further secure obligations secured by the  
18 business district tax allocation fund with a pledge, for a  
19 period not greater than the term of the obligations and in any  
20 case not longer than the dissolution date, of any part or any  
21 combination of the following: (i) net revenues of all or part  
22 of any business district project; (ii) taxes levied or imposed  
23 by the municipality on any or all property in the municipality,  
24 including, specifically, taxes levied or imposed by the  
25 municipality in a special service area pursuant to the Special  
26 Service Area Tax Law; (iii) the full faith and credit of the

1 municipality; (iv) a mortgage on part or all of the business  
2 district project; or (v) any other taxes or anticipated  
3 receipts that the municipality may lawfully pledge.

4 Such obligations may be issued in one or more series, bear  
5 such date or dates, become due at such time or times as therein  
6 provided, but in any case not later than (i) 20 years after the  
7 date of issue or (ii) the dissolution date, whichever is  
8 earlier, bear interest payable at such intervals and at such  
9 rate or rates as set forth therein, except as may be limited by  
10 applicable law, which rate or rates may be fixed or variable,  
11 be in such denominations, be in such form, either coupon,  
12 registered, or book-entry, carry such conversion, registration  
13 and exchange privileges, be subject to defeasance upon such  
14 terms, have such rank or priority, be executed in such manner,  
15 be payable in such medium or payment at such place or places  
16 within or without the State, make provision for a corporate  
17 trustee within or without the State with respect to such  
18 obligations, prescribe the rights, powers, and duties thereof  
19 to be exercised for the benefit of the municipality and the  
20 benefit of the owners of such obligations, provide for the  
21 holding in trust, investment, and use of moneys, funds, and  
22 accounts held under an ordinance, provide for assignment of and  
23 direct payment of the moneys to pay such obligations or to be  
24 deposited into such funds or accounts directly to such trustee,  
25 be subject to such terms of redemption with or without premium,  
26 and be sold at such price, all as the corporate authorities

1 shall determine. No referendum approval of the electors shall  
2 be required as a condition to the issuance of obligations  
3 pursuant to this Law except as provided in this Section.

4 In the event the municipality authorizes the issuance of  
5 obligations pursuant to the authority of this Law secured by  
6 the full faith and credit of the municipality, or pledges ad  
7 valorem taxes pursuant to this subsection, which obligations  
8 are other than obligations which may be issued under home rule  
9 powers provided by Section 6 of Article VII of the Illinois  
10 Constitution or which ad valorem taxes are other than ad  
11 valorem taxes which may be pledged under home rule powers  
12 provided by Section 6 of Article VII of the Illinois  
13 Constitution or which are levied in a special service area  
14 pursuant to the Special Service Area Tax Law, the ordinance  
15 authorizing the issuance of those obligations or pledging those  
16 taxes shall be published within 10 days after the ordinance has  
17 been adopted, in a newspaper having a general circulation  
18 within the municipality. The publication of the ordinance shall  
19 be accompanied by a notice of (i) the specific number of voters  
20 required to sign a petition requesting the question of the  
21 issuance of the obligations or pledging such ad valorem taxes  
22 to be submitted to the electors; (ii) the time within which the  
23 petition must be filed; and (iii) the date of the prospective  
24 referendum. The municipal clerk shall provide a petition form  
25 to any individual requesting one.

26 If no petition is filed with the municipal clerk, as

1 hereinafter provided in this Section, within 21 days after the  
2 publication of the ordinance, the ordinance shall be in effect.  
3 However, if within that 21-day period a petition is filed with  
4 the municipal clerk, signed by electors numbering not less than  
5 15% of the number of electors voting for the mayor or president  
6 at the last general municipal election, asking that the  
7 question of issuing obligations using full faith and credit of  
8 the municipality as security for the cost of paying or  
9 reimbursing business district project costs, or of pledging  
10 such ad valorem taxes for the payment of those obligations, or  
11 both, be submitted to the electors of the municipality, the  
12 municipality shall not be authorized to issue obligations of  
13 the municipality using the full faith and credit of the  
14 municipality as security or pledging such ad valorem taxes for  
15 the payment of those obligations, or both, until the  
16 proposition has been submitted to and approved by a majority of  
17 the voters voting on the proposition at a regularly scheduled  
18 election. The municipality shall certify the proposition to the  
19 proper election authorities for submission in accordance with  
20 the general election law.

21 The ordinance authorizing the obligations may provide that  
22 the obligations shall contain a recital that they are issued  
23 pursuant to this Law, which recital shall be conclusive  
24 evidence of their validity and of the regularity of their  
25 issuance.

26 In the event the municipality authorizes issuance of

1 obligations pursuant to this Law secured by the full faith and  
2 credit of the municipality, the ordinance authorizing the  
3 obligations may provide for the levy and collection of a direct  
4 annual tax upon all taxable property within the municipality  
5 sufficient to pay the principal thereof and interest thereon as  
6 it matures, which levy may be in addition to and exclusive of  
7 the maximum of all other taxes authorized to be levied by the  
8 municipality, which levy, however, shall be abated to the  
9 extent that monies from other sources are available for payment  
10 of the obligations and the municipality certifies the amount of  
11 those monies available to the county clerk.

12 A certified copy of the ordinance shall be filed with the  
13 county clerk of each county in which any portion of the  
14 municipality is situated, and shall constitute the authority  
15 for the extension and collection of the taxes to be deposited  
16 in the business district tax allocation fund.

17 A municipality may also issue its obligations to refund, in  
18 whole or in part, obligations theretofore issued by the  
19 municipality under the authority of this Law, whether at or  
20 prior to maturity. However, the last maturity of the refunding  
21 obligations shall not be expressed to mature later than the  
22 dissolution date.

23 In the event a municipality issues obligations under home  
24 rule powers or other legislative authority, the proceeds of  
25 which are pledged to pay or reimburse business district project  
26 costs, the municipality may, if it has followed the procedures

1 in conformance with this Law, retire those obligations from  
2 funds in the business district tax allocation fund in amounts  
3 and in such manner as if those obligations had been issued  
4 pursuant to the provisions of this Law.

5 No obligations issued pursuant to this Law shall be  
6 regarded as indebtedness of the municipality issuing those  
7 obligations or any other taxing district for the purpose of any  
8 limitation imposed by law.

9 Obligations issued pursuant to this Law shall not be  
10 subject to the provisions of the Bond Authorization Act.

11 (f) When business district project costs, including,  
12 without limitation, all obligations paying or reimbursing  
13 business district project costs have been paid, any surplus  
14 funds then remaining in the Business District Tax Allocation  
15 Fund shall be distributed to the municipal treasurer for  
16 deposit into the general corporate fund of the municipality.  
17 Upon payment of all business district project costs and  
18 retirement of all obligations paying or reimbursing business  
19 district project costs, but in no event more than 23 years  
20 after the date of adoption of the ordinance imposing taxes  
21 pursuant to subsection (10) or (11) of Section 11-74.3-3, the  
22 municipality shall adopt an ordinance immediately rescinding  
23 the taxes imposed pursuant to subsection (10) or (11) of  
24 Section 11-74.3-3.

25 (Source: P.A. 99-143, eff. 7-27-15; 100-1171, eff. 1-4-19.)



1 (65 ILCS 5/11-101-3 new)

2 Sec. 11-101-3. Noise mitigation; air quality.

3 (a) A municipality that has implemented a Residential Sound  
4 Insulation Program to mitigate aircraft noise shall perform  
5 indoor air quality monitoring and laboratory analysis of  
6 windows and doors installed pursuant to the Residential Sound  
7 Insulation Program to determine whether there are any adverse  
8 health impacts associated with off-gassing from such windows  
9 and doors. Such monitoring and analysis shall be consistent  
10 with applicable professional and industry standards. The  
11 municipality shall make any final reports resulting from such  
12 monitoring and analysis available to the public on the  
13 municipality's website. The municipality shall develop a  
14 science-based mitigation plan to address significant  
15 health-related impacts, if any, associated with such windows  
16 and doors as determined by the results of the monitoring and  
17 analysis. In a municipality that has implemented a Residential  
18 Sound Insulation Program to mitigate aircraft noise, if  
19 requested by the homeowner pursuant to a process established by  
20 the municipality, which process shall include, at a minimum,  
21 notification in a newspaper of general circulation and a mailer  
22 sent to every address identified as a recipient of windows and  
23 doors installed under the Residential Sound Insulation  
24 Program, the municipality shall replace all windows and doors  
25 installed under the Residential Sound Insulation Program in  
26 such homes where one or more windows or doors have been found

1 to have caused offensive odors. Only those homeowners who  
2 request that the municipality perform an odor inspection as  
3 prescribed by the process established by the municipality prior  
4 to March 31, 2020 shall be eligible for odorous window and  
5 odorous door replacement. Homes that have been identified by  
6 the municipality as having odorous windows or doors are not  
7 required to make said request to the municipality. The right to  
8 make a claim for replacement and have it considered pursuant to  
9 this Section shall not be affected by the fact of odor-related  
10 claims made or odor-related products received pursuant to the  
11 Residential Sound Insulation Program prior to the effective  
12 date of this Section.

13 (b) An advisory committee shall be formed, composed of the  
14 following: (i) 2 members of the municipality who reside in  
15 homes that have received windows or doors pursuant to the  
16 Residential Sound Insulation Program and have been identified  
17 by the municipality as having odorous windows or doors,  
18 appointed by the Secretary of Transportation; (ii) one employee  
19 of the Aeronautics Division of the Department of  
20 Transportation; and (iii) 2 employees of the municipality that  
21 implemented the Residential Sound Insulation Program in  
22 question. The advisory committee shall determine by majority  
23 vote which homes contain windows or doors that cause offensive  
24 odors and thus are eligible for replacement, shall promulgate a  
25 list of such homes, and shall develop recommendations as to the  
26 order in which homes are to receive window replacement. The

1 recommendations shall include reasonable and objective  
2 criteria for determining which windows or doors are odorous,  
3 consideration of the date of odor confirmation for  
4 prioritization, severity of odor, geography and individual  
5 hardship, and shall provide such recommendations to the  
6 municipality. The advisory committee shall comply with the  
7 requirements of the Illinois Open Meetings Act. The  
8 municipality shall consider the recommendations of the  
9 committee but shall retain final decision-making authority  
10 over replacement of windows and doors installed under the  
11 Residential Sound Insulation Program, and shall comply with all  
12 federal, State, and local laws involving procurement. A  
13 municipality administering claims pursuant to this Section  
14 shall provide to every address identified as having submitted a  
15 valid claim under this Section a quarterly report setting forth  
16 the municipality's activities undertaken pursuant to this  
17 Section for that quarter. However, the municipality shall  
18 replace windows and doors pursuant to this Section only if, and  
19 to the extent, grants are distributed to, and received by, the  
20 municipality from the Sound-Reducing Windows and Doors  
21 Replacement Fund for the costs associated with the replacement  
22 of sound-reducing windows and doors installed under the  
23 Residential Sound Insulation Program pursuant to Section  
24 6z-20.1 of the State Finance Act. In addition, the municipality  
25 shall revise its specifications for procurement of windows for  
26 the Residential Sound Insulation Program to address potential

1 off-gassing from such windows in future phases of the program.  
2 A municipality subject to the Section shall not legislate or  
3 otherwise regulate with regard to indoor air quality  
4 monitoring, laboratory analysis or replacement requirements,  
5 except as provided in this Section, but the foregoing  
6 restriction shall not limit said municipality's taxing power.

7 (c) A home rule unit may not regulate indoor air quality  
8 monitoring and laboratory analysis, and related mitigation and  
9 mitigation plans, in a manner inconsistent with this Section.  
10 This Section is a limitation of home rule powers and functions  
11 under subsection (i) of Section 6 of Article VII of the  
12 Illinois Constitution on the concurrent exercise by home rule  
13 units of powers and functions exercised by the State.

14 (d) This Section shall not be construed to create a private  
15 right of action.

16 Section 15-50. The Civic Center Code is amended by changing  
17 Section 245-12 as follows:

18 (70 ILCS 200/245-12)

19 Sec. 245-12. Use and occupation taxes.

20 (a) The Authority may adopt a resolution that authorizes a  
21 referendum on the question of whether the Authority shall be  
22 authorized to impose a retailers' occupation tax, a service  
23 occupation tax, and a use tax in one-quarter percent increments  
24 at a rate not to exceed 1%. The Authority shall certify the

1 question to the proper election authorities who shall submit  
2 the question to the voters of the metropolitan area at the next  
3 regularly scheduled election in accordance with the general  
4 election law. The question shall be in substantially the  
5 following form:

6 "Shall the Salem Civic Center Authority be authorized to  
7 impose a retailers' occupation tax, a service occupation  
8 tax, and a use tax at the rate of (rate) for the sole  
9 purpose of obtaining funds for the support, construction,  
10 maintenance, or financing of a facility of the Authority?"

11 Votes shall be recorded as "yes" or "no". If a majority of  
12 all votes cast on the proposition are in favor of the  
13 proposition, the Authority is authorized to impose the tax.

14 (b) The Authority shall impose the retailers' occupation  
15 tax upon all persons engaged in the business of selling  
16 tangible personal property at retail in the metropolitan area,  
17 at the rate approved by referendum, on the gross receipts from  
18 the sales made in the course of such business within the  
19 metropolitan area. Beginning December 1, 2019, this tax is not  
20 imposed on sales of aviation fuel unless the tax revenue is  
21 expended for airport-related purposes. If the Authority does  
22 not have an airport-related purpose to which it dedicates  
23 aviation fuel tax revenue, then aviation fuel is excluded from  
24 the tax. For purposes of this Act, "airport-related purposes"  
25 has the meaning ascribed in Section 6z-20.2 of the State  
26 Finance Act. This exclusion for aviation fuel only applies for

1 so long as the revenue use requirements of 49 U.S.C. 47107(b)  
2 and 49 U.S.C. 47133 are binding on the Authority.

3 On or before September 1, 2019, and on or before each April  
4 1 and October 1 thereafter, the Authority must certify to the  
5 Department of Transportation, in the form and manner required  
6 by the Department, whether the Authority has an airport-related  
7 purpose, which would allow any Retailers' Occupation Tax and  
8 Service Occupation Tax imposed by the Authority to include tax  
9 on aviation fuel. On or before October 1, 2019, and on or  
10 before each May 1 and November 1 thereafter, the Department of  
11 Transportation shall provide to the Department of Revenue, a  
12 list of units of local government which have certified to the  
13 Department of Transportation that they have airport-related  
14 purposes, which would allow any Retailers' Occupation Tax and  
15 Service Occupation Tax imposed by the unit of local government  
16 to include tax on aviation fuel. All disputes regarding whether  
17 or not a unit of local government has an airport-related  
18 purpose shall be resolved by the Department of Transportation.

19 The tax imposed under this Section and all civil penalties  
20 that may be assessed as an incident thereof shall be collected  
21 and enforced by the Department of Revenue. The Department has  
22 full power to administer and enforce this Section; to collect  
23 all taxes and penalties so collected in the manner provided in  
24 this Section; and to determine all rights to credit memoranda  
25 arising on account of the erroneous payment of tax or penalty  
26 hereunder. In the administration of, and compliance with, this

1 Section, the Department and persons who are subject to this  
2 Section shall (i) have the same rights, remedies, privileges,  
3 immunities, powers and duties, (ii) be subject to the same  
4 conditions, restrictions, limitations, penalties, exclusions,  
5 exemptions, and definitions of terms, and (iii) employ the same  
6 modes of procedure as are prescribed in Sections 1, 1a, 1a-1,  
7 1c, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2, 2-5, 2-5.5, 2-10 (in  
8 respect to all provisions therein other than the State rate of  
9 tax), 2-12, 2-15 through 2-70, 2a, 2b, 2c, 3 (except as to the  
10 disposition of taxes and penalties collected and provisions  
11 related to quarter monthly payments, and except that the  
12 retailer's discount is not allowed for taxes paid on aviation  
13 fuel that are deposited into the Local Government Aviation  
14 Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l,  
15 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of the  
16 Retailers' Occupation Tax Act and Section 3-7 of the Uniform  
17 Penalty and Interest Act, as fully as if those provisions were  
18 set forth in this subsection.

19 Persons subject to any tax imposed under this subsection  
20 may reimburse themselves for their seller's tax liability by  
21 separately stating the tax as an additional charge, which  
22 charge may be stated in combination, in a single amount, with  
23 State taxes that sellers are required to collect, in accordance  
24 with such bracket schedules as the Department may prescribe.

25 Whenever the Department determines that a refund should be  
26 made under this subsection to a claimant instead of issuing a

1 credit memorandum, the Department shall notify the State  
2 Comptroller, who shall cause the warrant to be drawn for the  
3 amount specified, and to the person named, in the notification  
4 from the Department. The refund shall be paid by the State  
5 Treasurer out of the tax fund referenced under paragraph (g) of  
6 this Section.

7 If a tax is imposed under this subsection (b), a tax shall  
8 also be imposed at the same rate under subsections (c) and (d)  
9 of this Section.

10 For the purpose of determining whether a tax authorized  
11 under this Section is applicable, a retail sale, by a producer  
12 of coal or other mineral mined in Illinois, is a sale at retail  
13 at the place where the coal or other mineral mined in Illinois  
14 is extracted from the earth. This paragraph does not apply to  
15 coal or other mineral when it is delivered or shipped by the  
16 seller to the purchaser at a point outside Illinois so that the  
17 sale is exempt under the Federal Constitution as a sale in  
18 interstate or foreign commerce.

19 Nothing in this Section shall be construed to authorize the  
20 Authority to impose a tax upon the privilege of engaging in any  
21 business which under the Constitution of the United States may  
22 not be made the subject of taxation by this State.

23 (c) If a tax has been imposed under subsection (b), a  
24 service occupation tax shall also be imposed at the same rate  
25 upon all persons engaged, in the metropolitan area, in the  
26 business of making sales of service, who, as an incident to



1 making those sales of service, transfer tangible personal  
2 property within the metropolitan area as an incident to a sale  
3 of service. The tax imposed under this subsection and all civil  
4 penalties that may be assessed as an incident thereof shall be  
5 collected and enforced by the Department of Revenue.

6 Beginning December 1, 2019, this tax is not imposed on  
7 sales of aviation fuel unless the tax revenue is expended for  
8 airport-related purposes. If the Authority does not have an  
9 airport-related purpose to which it dedicates aviation fuel tax  
10 revenue, then aviation fuel is excluded from the tax. On or  
11 before September 1, 2019, and on or before each April 1 and  
12 October 1 thereafter, the Authority must certify to the  
13 Department of Transportation, in the form and manner required  
14 by the Department, whether the Authority has an airport-related  
15 purpose, which would allow any Retailers' Occupation Tax and  
16 Service Occupation Tax imposed by the Authority to include tax  
17 on aviation fuel. On or before October, 2019, and on or before  
18 each May 1 and November 1 thereafter, the Department of  
19 Transportation shall provide to the Department of Revenue, a  
20 list of units of local government which have certified to the  
21 Department of Transportation that they have airport-related  
22 purposes, which would allow any Retailers' Occupation Tax and  
23 Service Occupation Tax imposed by the unit of local government  
24 to include tax on aviation fuel. All disputes regarding whether  
25 or not a unit of local government has an airport-related  
26 purpose shall be resolved by the Department of Transportation.

1           The Department has full power to administer and enforce  
2 this paragraph; to collect all taxes and penalties due  
3 hereunder; to dispose of taxes and penalties so collected in  
4 the manner hereinafter provided; and to determine all rights to  
5 credit memoranda arising on account of the erroneous payment of  
6 tax or penalty hereunder. In the administration of, and  
7 compliance with this paragraph, the Department and persons who  
8 are subject to this paragraph shall (i) have the same rights,  
9 remedies, privileges, immunities, powers, and duties, (ii) be  
10 subject to the same conditions, restrictions, limitations,  
11 penalties, exclusions, exemptions, and definitions of terms,  
12 and (iii) employ the same modes of procedure as are prescribed  
13 in Sections 2 (except that the reference to State in the  
14 definition of supplier maintaining a place of business in this  
15 State shall mean the metropolitan area), 2a, 2b, 3 through 3-55  
16 (in respect to all provisions therein other than the State rate  
17 of tax), 4 (except that the reference to the State shall be to  
18 the Authority), 5, 7, 8 (except that the jurisdiction to which  
19 the tax shall be a debt to the extent indicated in that Section  
20 8 shall be the Authority), 9 (except as to the disposition of  
21 taxes and penalties collected, and except that the returned  
22 merchandise credit for this tax may not be taken against any  
23 State tax, and except that the retailer's discount is not  
24 allowed for taxes paid on aviation fuel that are deposited into  
25 the Local Government Aviation Trust Fund), 11, 12 (except the  
26 reference therein to Section 2b of the Retailers' Occupation

1 Tax Act), 13 (except that any reference to the State shall mean  
2 the Authority), 15, 16, 17, 18, 19 and 20 of the Service  
3 Occupation Tax Act and Section 3-7 of the Uniform Penalty and  
4 Interest Act, as fully as if those provisions were set forth  
5 herein.

6 Persons subject to any tax imposed under the authority  
7 granted in this subsection may reimburse themselves for their  
8 serviceman's tax liability by separately stating the tax as an  
9 additional charge, which charge may be stated in combination,  
10 in a single amount, with State tax that servicemen are  
11 authorized to collect under the Service Use Tax Act, in  
12 accordance with such bracket schedules as the Department may  
13 prescribe.

14 Whenever the Department determines that a refund should be  
15 made under this subsection to a claimant instead of issuing a  
16 credit memorandum, the Department shall notify the State  
17 Comptroller, who shall cause the warrant to be drawn for the  
18 amount specified, and to the person named, in the notification  
19 from the Department. The refund shall be paid by the State  
20 Treasurer out of the tax fund referenced under paragraph (g) of  
21 this Section.

22 Nothing in this paragraph shall be construed to authorize  
23 the Authority to impose a tax upon the privilege of engaging in  
24 any business which under the Constitution of the United States  
25 may not be made the subject of taxation by the State.

26 (d) If a tax has been imposed under subsection (b), a use

1 tax shall also be imposed at the same rate upon the privilege  
2 of using, in the metropolitan area, any item of tangible  
3 personal property that is purchased outside the metropolitan  
4 area at retail from a retailer, and that is titled or  
5 registered at a location within the metropolitan area with an  
6 agency of this State's government. "Selling price" is defined  
7 as in the Use Tax Act. The tax shall be collected from persons  
8 whose Illinois address for titling or registration purposes is  
9 given as being in the metropolitan area. The tax shall be  
10 collected by the Department of Revenue for the Authority. The  
11 tax must be paid to the State, or an exemption determination  
12 must be obtained from the Department of Revenue, before the  
13 title or certificate of registration for the property may be  
14 issued. The tax or proof of exemption may be transmitted to the  
15 Department by way of the State agency with which, or the State  
16 officer with whom, the tangible personal property must be  
17 titled or registered if the Department and the State agency or  
18 State officer determine that this procedure will expedite the  
19 processing of applications for title or registration.

20 The Department has full power to administer and enforce  
21 this paragraph; to collect all taxes, penalties and interest  
22 due hereunder; to dispose of taxes, penalties and interest so  
23 collected in the manner hereinafter provided; and to determine  
24 all rights to credit memoranda or refunds arising on account of  
25 the erroneous payment of tax, penalty or interest hereunder. In  
26 the administration of, and compliance with, this subsection,

1 the Department and persons who are subject to this paragraph  
2 shall (i) have the same rights, remedies, privileges,  
3 immunities, powers, and duties, (ii) be subject to the same  
4 conditions, restrictions, limitations, penalties, exclusions,  
5 exemptions, and definitions of terms, and (iii) employ the same  
6 modes of procedure as are prescribed in Sections 2 (except the  
7 definition of "retailer maintaining a place of business in this  
8 State"), 3, 3-5, 3-10, 3-45, 3-55, 3-65, 3-70, 3-85, 3a, 4, 6,  
9 7, 8 (except that the jurisdiction to which the tax shall be a  
10 debt to the extent indicated in that Section 8 shall be the  
11 Authority), 9 (except provisions relating to quarter monthly  
12 payments), 10, 11, 12, 12a, 12b, 13, 14, 15, 19, 20, 21, and 22  
13 of the Use Tax Act and Section 3-7 of the Uniform Penalty and  
14 Interest Act, that are not inconsistent with this paragraph, as  
15 fully as if those provisions were set forth herein.

16 Whenever the Department determines that a refund should be  
17 made under this subsection to a claimant instead of issuing a  
18 credit memorandum, the Department shall notify the State  
19 Comptroller, who shall cause the order to be drawn for the  
20 amount specified, and to the person named, in the notification  
21 from the Department. The refund shall be paid by the State  
22 Treasurer out of the tax fund referenced under paragraph (g) of  
23 this Section.

24 (e) A certificate of registration issued by the State  
25 Department of Revenue to a retailer under the Retailers'  
26 Occupation Tax Act or under the Service Occupation Tax Act

1 shall permit the registrant to engage in a business that is  
2 taxed under the tax imposed under paragraphs (b), (c), or (d)  
3 of this Section and no additional registration shall be  
4 required. A certificate issued under the Use Tax Act or the  
5 Service Use Tax Act shall be applicable with regard to any tax  
6 imposed under paragraph (c) of this Section.

7 (f) The results of any election authorizing a proposition  
8 to impose a tax under this Section or effecting a change in the  
9 rate of tax shall be certified by the proper election  
10 authorities and filed with the Illinois Department on or before  
11 the first day of April. In addition, an ordinance imposing,  
12 discontinuing, or effecting a change in the rate of tax under  
13 this Section shall be adopted and a certified copy thereof  
14 filed with the Department on or before the first day of April.  
15 After proper receipt of such certifications, the Department  
16 shall proceed to administer and enforce this Section as of the  
17 first day of July next following such adoption and filing.

18 (g) Except as otherwise provided, the ~~The~~ Department of  
19 Revenue shall, upon collecting any taxes and penalties as  
20 provided in this Section, pay the taxes and penalties over to  
21 the State Treasurer as trustee for the Authority. The taxes and  
22 penalties shall be held in a trust fund outside the State  
23 Treasury. Taxes and penalties collected on aviation fuel sold  
24 on or after December 1, 2019, shall be immediately paid over by  
25 the Department to the State Treasurer, ex officio, as trustee,  
26 for deposit into the Local Government Aviation Trust Fund. The

1 Department shall only pay moneys into the State Aviation  
2 Program Fund under this Act for so long as the revenue use  
3 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
4 binding on the District. On or before the 25th day of each  
5 calendar month, the Department of Revenue shall prepare and  
6 certify to the Comptroller of the State of Illinois the amount  
7 to be paid to the Authority, which shall be the balance in the  
8 fund, less any amount determined by the Department to be  
9 necessary for the payment of refunds and not including taxes  
10 and penalties collected on aviation fuel sold on or after  
11 December 1, 2019. Within 10 days after receipt by the  
12 Comptroller of the certification of the amount to be paid to  
13 the Authority, the Comptroller shall cause an order to be drawn  
14 for payment for the amount in accordance with the directions  
15 contained in the certification. Amounts received from the tax  
16 imposed under this Section shall be used only for the support,  
17 construction, maintenance, or financing of a facility of the  
18 Authority.

19 (h) When certifying the amount of a monthly disbursement to  
20 the Authority under this Section, the Department shall increase  
21 or decrease the amounts by an amount necessary to offset any  
22 miscalculation of previous disbursements. The offset amount  
23 shall be the amount erroneously disbursed within the previous 6  
24 months from the time a miscalculation is discovered.

25 (i) This Section may be cited as the Salem Civic Center Use  
26 and Occupation Tax Law.

1 (Source: P.A. 98-1098, eff. 8-26-14.)

2 Section 15-55. The Flood Prevention District Act is amended  
3 by changing Section 25 as follows:

4 (70 ILCS 750/25)

5 Sec. 25. Flood prevention retailers' and service  
6 occupation taxes.

7 (a) If the Board of Commissioners of a flood prevention  
8 district determines that an emergency situation exists  
9 regarding levee repair or flood prevention, and upon an  
10 ordinance confirming the determination adopted by the  
11 affirmative vote of a majority of the members of the county  
12 board of the county in which the district is situated, the  
13 county may impose a flood prevention retailers' occupation tax  
14 upon all persons engaged in the business of selling tangible  
15 personal property at retail within the territory of the  
16 district to provide revenue to pay the costs of providing  
17 emergency levee repair and flood prevention and to secure the  
18 payment of bonds, notes, and other evidences of indebtedness  
19 issued under this Act for a period not to exceed 25 years or as  
20 required to repay the bonds, notes, and other evidences of  
21 indebtedness issued under this Act. The tax rate shall be 0.25%  
22 of the gross receipts from all taxable sales made in the course  
23 of that business. Beginning December 1, 2019, this tax is not  
24 imposed on sales of aviation fuel unless the tax revenue is



1 expended for airport-related purposes. If the District does not  
2 have an airport-related purpose to which it dedicates aviation  
3 fuel tax revenue, then aviation fuel is excluded from the tax.  
4 The County must comply with the certification requirements for  
5 airport-related purposes under Section 5-1184 of the Counties  
6 Code. The tax imposed under this Section and all civil  
7 penalties that may be assessed as an incident thereof shall be  
8 collected and enforced by the State Department of Revenue. The  
9 Department shall have full power to administer and enforce this  
10 Section; to collect all taxes and penalties so collected in the  
11 manner hereinafter provided; and to determine all rights to  
12 credit memoranda arising on account of the erroneous payment of  
13 tax or penalty hereunder.

14 For purposes of this Act, "airport-related purposes" has  
15 the meaning ascribed in Section 6z-20.2 of the State Finance  
16 Act. This exclusion for aviation fuel only applies for so long  
17 as the revenue use requirements of 49 U.S.C. 47107(b) and 49  
18 U.S.C. 47133 are binding on the District.

19 In the administration of and compliance with this  
20 subsection, the Department and persons who are subject to this  
21 subsection (i) have the same rights, remedies, privileges,  
22 immunities, powers, and duties, (ii) are subject to the same  
23 conditions, restrictions, limitations, penalties, and  
24 definitions of terms, and (iii) shall employ the same modes of  
25 procedure as are set forth in Sections 1 through 10, 2 through  
26 2-70 (in respect to all provisions contained in those Sections

1 other than the State rate of tax), 2a through 2h, 3 (except as  
2 to the disposition of taxes and penalties collected, and except  
3 that the retailer's discount is not allowed for taxes paid on  
4 aviation fuel that are deposited into the Local Government  
5 Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,  
6 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13 of the  
7 Retailers' Occupation Tax Act and all provisions of the Uniform  
8 Penalty and Interest Act as if those provisions were set forth  
9 in this subsection.

10 Persons subject to any tax imposed under this Section may  
11 reimburse themselves for their seller's tax liability  
12 hereunder by separately stating the tax as an additional  
13 charge, which charge may be stated in combination in a single  
14 amount with State taxes that sellers are required to collect  
15 under the Use Tax Act, under any bracket schedules the  
16 Department may prescribe.

17 If a tax is imposed under this subsection (a), a tax shall  
18 also be imposed under subsection (b) of this Section.

19 (b) If a tax has been imposed under subsection (a), a flood  
20 prevention service occupation tax shall also be imposed upon  
21 all persons engaged within the territory of the district in the  
22 business of making sales of service, who, as an incident to  
23 making the sales of service, transfer tangible personal  
24 property, either in the form of tangible personal property or  
25 in the form of real estate as an incident to a sale of service  
26 to provide revenue to pay the costs of providing emergency

1 levee repair and flood prevention and to secure the payment of  
2 bonds, notes, and other evidences of indebtedness issued under  
3 this Act for a period not to exceed 25 years or as required to  
4 repay the bonds, notes, and other evidences of indebtedness.  
5 The tax rate shall be 0.25% of the selling price of all  
6 tangible personal property transferred. Beginning December 1,  
7 2019, this tax is not imposed on sales of aviation fuel unless  
8 the tax revenue is expended for airport-related purposes. If  
9 the District does not have an airport-related purpose to which  
10 it dedicates aviation fuel tax revenue, then aviation fuel is  
11 excluded from the tax. The County must comply with the  
12 certification requirements for airport-related purposes under  
13 Section 5-1184 of the Counties Code. For purposes of this Act,  
14 "airport-related purposes" has the meaning ascribed in Section  
15 6z-20.2 of the State Finance Act. This exclusion for aviation  
16 fuel only applies for so long as the revenue use requirements  
17 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the  
18 District.

19 The tax imposed under this subsection and all civil  
20 penalties that may be assessed as an incident thereof shall be  
21 collected and enforced by the State Department of Revenue. The  
22 Department shall have full power to administer and enforce this  
23 subsection; to collect all taxes and penalties due hereunder;  
24 to dispose of taxes and penalties collected in the manner  
25 hereinafter provided; and to determine all rights to credit  
26 memoranda arising on account of the erroneous payment of tax or

1 penalty hereunder.

2 In the administration of and compliance with this  
3 subsection, the Department and persons who are subject to this  
4 subsection shall (i) have the same rights, remedies,  
5 privileges, immunities, powers, and duties, (ii) be subject to  
6 the same conditions, restrictions, limitations, penalties, and  
7 definitions of terms, and (iii) employ the same modes of  
8 procedure as are set forth in Sections 2 (except that the  
9 reference to State in the definition of supplier maintaining a  
10 place of business in this State means the district), 2a through  
11 2d, 3 through 3-50 (in respect to all provisions contained in  
12 those Sections other than the State rate of tax), 4 (except  
13 that the reference to the State shall be to the district), 5,  
14 7, 8 (except that the jurisdiction to which the tax is a debt  
15 to the extent indicated in that Section 8 is the district), 9  
16 (except as to the disposition of taxes and penalties collected,  
17 and except that the retailer's discount is not allowed for  
18 taxes paid on aviation fuel that are deposited into the Local  
19 Government Aviation Trust Fund), 10, 11, 12 (except the  
20 reference therein to Section 2b of the Retailers' Occupation  
21 Tax Act), 13 (except that any reference to the State means the  
22 district), Section 15, 16, 17, 18, 19, and 20 of the Service  
23 Occupation Tax Act and all provisions of the Uniform Penalty  
24 and Interest Act, as fully as if those provisions were set  
25 forth herein.

26 Persons subject to any tax imposed under the authority

1 granted in this subsection may reimburse themselves for their  
2 serviceman's tax liability hereunder by separately stating the  
3 tax as an additional charge, that charge may be stated in  
4 combination in a single amount with State tax that servicemen  
5 are authorized to collect under the Service Use Tax Act, under  
6 any bracket schedules the Department may prescribe.

7 (c) The taxes imposed in subsections (a) and (b) may not be  
8 imposed on personal property titled or registered with an  
9 agency of the State or on personal property taxed at the 1%  
10 rate under the Retailers' Occupation Tax Act and the Service  
11 Occupation Tax Act.

12 (d) Nothing in this Section shall be construed to authorize  
13 the district to impose a tax upon the privilege of engaging in  
14 any business that under the Constitution of the United States  
15 may not be made the subject of taxation by the State.

16 (e) The certificate of registration that is issued by the  
17 Department to a retailer under the Retailers' Occupation Tax  
18 Act or a serviceman under the Service Occupation Tax Act  
19 permits the retailer or serviceman to engage in a business that  
20 is taxable without registering separately with the Department  
21 under an ordinance or resolution under this Section.

22 (f) Except as otherwise provided, the ~~The~~ Department shall  
23 immediately pay over to the State Treasurer, ex officio, as  
24 trustee, all taxes and penalties collected under this Section  
25 to be deposited into the Flood Prevention Occupation Tax Fund,  
26 which shall be an unappropriated trust fund held outside the

1 State treasury. Taxes and penalties collected on aviation fuel  
2 sold on or after December 1, 2019, shall be immediately paid  
3 over by the Department to the State Treasurer, ex officio, as  
4 trustee, for deposit into the Local Government Aviation Trust  
5 Fund. The Department shall only pay moneys into the State  
6 Aviation Program Fund under this Act for so long as the revenue  
7 use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
8 binding on the District.

9 On or before the 25th day of each calendar month, the  
10 Department shall prepare and certify to the Comptroller the  
11 disbursement of stated sums of money to the counties from which  
12 retailers or servicemen have paid taxes or penalties to the  
13 Department during the second preceding calendar month. The  
14 amount to be paid to each county is equal to the amount (not  
15 including credit memoranda and not including taxes and  
16 penalties collected on aviation fuel sold on or after December  
17 1, 2019) collected from the county under this Section during  
18 the second preceding calendar month by the Department, (i) less  
19 2% of that amount (except the amount collected on aviation fuel  
20 sold on or after December 1, 2019), which shall be deposited  
21 into the Tax Compliance and Administration Fund and shall be  
22 used by the Department in administering and enforcing the  
23 provisions of this Section on behalf of the county, (ii) plus  
24 an amount that the Department determines is necessary to offset  
25 any amounts that were erroneously paid to a different taxing  
26 body; (iii) less an amount equal to the amount of refunds made

1 during the second preceding calendar month by the Department on  
2 behalf of the county; and (iv) less any amount that the  
3 Department determines is necessary to offset any amounts that  
4 were payable to a different taxing body but were erroneously  
5 paid to the county. When certifying the amount of a monthly  
6 disbursement to a county under this Section, the Department  
7 shall increase or decrease the amounts by an amount necessary  
8 to offset any miscalculation of previous disbursements within  
9 the previous 6 months from the time a miscalculation is  
10 discovered.

11 Within 10 days after receipt by the Comptroller from the  
12 Department of the disbursement certification to the counties  
13 provided for in this Section, the Comptroller shall cause the  
14 orders to be drawn for the respective amounts in accordance  
15 with directions contained in the certification.

16 If the Department determines that a refund should be made  
17 under this Section to a claimant instead of issuing a credit  
18 memorandum, then the Department shall notify the Comptroller,  
19 who shall cause the order to be drawn for the amount specified  
20 and to the person named in the notification from the  
21 Department. The refund shall be paid by the Treasurer out of  
22 the Flood Prevention Occupation Tax Fund.

23 (g) If a county imposes a tax under this Section, then the  
24 county board shall, by ordinance, discontinue the tax upon the  
25 payment of all indebtedness of the flood prevention district.  
26 The tax shall not be discontinued until all indebtedness of the

1 District has been paid.

2 (h) Any ordinance imposing the tax under this Section, or  
3 any ordinance that discontinues the tax, must be certified by  
4 the county clerk and filed with the Illinois Department of  
5 Revenue either (i) on or before the first day of April,  
6 whereupon the Department shall proceed to administer and  
7 enforce the tax or change in the rate as of the first day of  
8 July next following the filing; or (ii) on or before the first  
9 day of October, whereupon the Department shall proceed to  
10 administer and enforce the tax or change in the rate as of the  
11 first day of January next following the filing.

12 (j) County Flood Prevention Occupation Tax Fund. All  
13 proceeds received by a county from a tax distribution under  
14 this Section must be maintained in a special fund known as the  
15 [name of county] flood prevention occupation tax fund. The  
16 county shall, at the direction of the flood prevention  
17 district, use moneys in the fund to pay the costs of providing  
18 emergency levee repair and flood prevention and to pay bonds,  
19 notes, and other evidences of indebtedness issued under this  
20 Act.

21 (k) This Section may be cited as the Flood Prevention  
22 Occupation Tax Law.

23 (Source: P.A. 99-143, eff. 7-27-15; 99-217, eff. 7-31-15;  
24 99-642, eff. 7-28-16; 100-1171, eff. 1-4-19.)

25 Section 15-60. The Metro-East Park and Recreation District



1 Act is amended by changing Section 30 as follows:

2 (70 ILCS 1605/30)

3 Sec. 30. Taxes.

4 (a) The board shall impose a tax upon all persons engaged  
5 in the business of selling tangible personal property, other  
6 than personal property titled or registered with an agency of  
7 this State's government, at retail in the District on the gross  
8 receipts from the sales made in the course of business. This  
9 tax shall be imposed only at the rate of one-tenth of one per  
10 cent.

11 This additional tax may not be imposed on tangible personal  
12 property taxed at the 1% rate under the Retailers' Occupation  
13 Tax Act. Beginning December 1, 2019, this tax is not imposed on  
14 sales of aviation fuel unless the tax revenue is expended for  
15 airport-related purposes. If the District does not have an  
16 airport-related purpose to which it dedicates aviation fuel tax  
17 revenue, then aviation fuel shall be excluded from tax. For  
18 purposes of this Act, "airport-related purposes" has the  
19 meaning ascribed in Section 6z-20.2 of the State Finance Act.  
20 This exception for aviation fuel only applies for so long as  
21 the revenue use requirements of 49 U.S.C. 47107(b) and 49  
22 U.S.C. 47133 are binding on the District. The tax imposed by  
23 the Board under this Section and all civil penalties that may  
24 be assessed as an incident of the tax shall be collected and  
25 enforced by the Department of Revenue. The certificate of

1 registration that is issued by the Department to a retailer  
2 under the Retailers' Occupation Tax Act shall permit the  
3 retailer to engage in a business that is taxable without  
4 registering separately with the Department under an ordinance  
5 or resolution under this Section. The Department has full power  
6 to administer and enforce this Section, to collect all taxes  
7 and penalties due under this Section, to dispose of taxes and  
8 penalties so collected in the manner provided in this Section,  
9 and to determine all rights to credit memoranda arising on  
10 account of the erroneous payment of a tax or penalty under this  
11 Section. In the administration of and compliance with this  
12 Section, the Department and persons who are subject to this  
13 Section shall (i) have the same rights, remedies, privileges,  
14 immunities, powers, and duties, (ii) be subject to the same  
15 conditions, restrictions, limitations, penalties, and  
16 definitions of terms, and (iii) employ the same modes of  
17 procedure as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e,  
18 1f, 1i, 1j, 1k, 1m, 1n, 2, 2-5, 2-5.5, 2-10 (in respect to all  
19 provisions contained in those Sections other than the State  
20 rate of tax), 2-12, 2-15 through 2-70, 2a, 2b, 2c, 3 (except  
21 provisions relating to transaction returns and quarter monthly  
22 payments, and except that the retailer's discount is not  
23 allowed for taxes paid on aviation fuel that are deposited into  
24 the Local Government Aviation Trust Fund), 4, 5, 5a, 5b, 5c,  
25 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9,  
26 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act

1 and the Uniform Penalty and Interest Act as if those provisions  
2 were set forth in this Section.

3 On or before September 1, 2019, and on or before each April  
4 1 and October 1 thereafter, the Board must certify to the  
5 Department of Transportation, in the form and manner required  
6 by the Department, whether the District has an airport-related  
7 purpose, which would allow any Retailers' Occupation Tax and  
8 Service Occupation Tax imposed by the District to include tax  
9 on aviation fuel. On or before October 1, 2019, and on or  
10 before each May 1 and November 1 thereafter, the Department of  
11 Transportation shall provide to the Department of Revenue, a  
12 list of units of local government which have certified to the  
13 Department of Transportation that they have airport-related  
14 purposes, which would allow any Retailers' Occupation Tax and  
15 Service Occupation Tax imposed by the unit of local government  
16 to include tax on aviation fuel. All disputes regarding whether  
17 or not a unit of local government has an airport-related  
18 purpose shall be resolved by the Department of Transportation.

19 Persons subject to any tax imposed under the authority  
20 granted in this Section may reimburse themselves for their  
21 sellers' tax liability by separately stating the tax as an  
22 additional charge, which charge may be stated in combination,  
23 in a single amount, with State tax which sellers are required  
24 to collect under the Use Tax Act, pursuant to such bracketed  
25 schedules as the Department may prescribe.

26 Whenever the Department determines that a refund should be

1 made under this Section to a claimant instead of issuing a  
2 credit memorandum, the Department shall notify the State  
3 Comptroller, who shall cause the order to be drawn for the  
4 amount specified and to the person named in the notification  
5 from the Department. The refund shall be paid by the State  
6 Treasurer out of the State Metro-East Park and Recreation  
7 District Fund.

8 (b) If a tax has been imposed under subsection (a), a  
9 service occupation tax shall also be imposed at the same rate  
10 upon all persons engaged, in the District, in the business of  
11 making sales of service, who, as an incident to making those  
12 sales of service, transfer tangible personal property within  
13 the District as an incident to a sale of service. This tax may  
14 not be imposed on tangible personal property taxed at the 1%  
15 rate under the Service Occupation Tax Act. Beginning December  
16 1, 2019, this tax may not be imposed on sales of aviation fuel  
17 unless the tax revenue is expended for airport-related  
18 purposes. If the District does not have an airport-related  
19 purpose to which it dedicates aviation fuel tax revenue, then  
20 aviation fuel shall be excluded from tax. For purposes of this  
21 Act, "airport-related purposes" has the meaning ascribed in  
22 Section 6z-20.2 of the State Finance Act. This exception for  
23 aviation fuel only applies for so long as the revenue use  
24 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
25 binding on the District. The tax imposed under this subsection  
26 and all civil penalties that may be assessed as an incident

1       thereof shall be collected and enforced by the Department of  
2       Revenue. The Department has full power to administer and  
3       enforce this subsection; to collect all taxes and penalties due  
4       hereunder; to dispose of taxes and penalties so collected in  
5       the manner hereinafter provided; and to determine all rights to  
6       credit memoranda arising on account of the erroneous payment of  
7       tax or penalty hereunder. In the administration of, and  
8       compliance with this subsection, the Department and persons who  
9       are subject to this paragraph shall (i) have the same rights,  
10      remedies, privileges, immunities, powers, and duties, (ii) be  
11      subject to the same conditions, restrictions, limitations,  
12      penalties, exclusions, exemptions, and definitions of terms,  
13      and (iii) employ the same modes of procedure as are prescribed  
14      in Sections 2 (except that the reference to State in the  
15      definition of supplier maintaining a place of business in this  
16      State shall mean the District), 2a, 2b, 2c, 3 through 3-50 (in  
17      respect to all provisions therein other than the State rate of  
18      tax), 4 (except that the reference to the State shall be to the  
19      District), 5, 7, 8 (except that the jurisdiction to which the  
20      tax shall be a debt to the extent indicated in that Section 8  
21      shall be the District), 9 (except as to the disposition of  
22      taxes and penalties collected, and except that the retailer's  
23      discount is not allowed for taxes paid on aviation fuel that  
24      are deposited into the Local Government Aviation Trust Fund),  
25      10, 11, 12 (except the reference therein to Section 2b of the  
26      Retailers' Occupation Tax Act), 13 (except that any reference

1 to the State shall mean the District), Sections 15, 16, 17, 18,  
2 19 and 20 of the Service Occupation Tax Act and the Uniform  
3 Penalty and Interest Act, as fully as if those provisions were  
4 set forth herein.

5 On or before September 1, 2019, and on or before each April  
6 1 and October 1 thereafter, the Board must certify to the  
7 Department of Transportation, in the form and manner required  
8 by the Department, whether the District has an airport-related  
9 purpose, which would allow any Retailers' Occupation Tax and  
10 Service Occupation Tax imposed by the District to include tax  
11 on aviation fuel. On or before October 1, 2019, and on or  
12 before each May 1 and November 1 thereafter, the Department of  
13 Transportation shall provide to the Department of Revenue, a  
14 list of units of local government which have certified to the  
15 Department of Transportation that they have airport-related  
16 purposes, which would allow any Retailers' Occupation Tax and  
17 Service Occupation Tax imposed by the unit of local government  
18 to include tax on aviation fuel. All disputes regarding whether  
19 or not a unit of local government has an airport-related  
20 purpose shall be resolved by the Department of Transportation.

21 Persons subject to any tax imposed under the authority  
22 granted in this subsection may reimburse themselves for their  
23 serviceman's tax liability by separately stating the tax as an  
24 additional charge, which charge may be stated in combination,  
25 in a single amount, with State tax that servicemen are  
26 authorized to collect under the Service Use Tax Act, in

1 accordance with such bracket schedules as the Department may  
2 prescribe.

3 Whenever the Department determines that a refund should be  
4 made under this subsection to a claimant instead of issuing a  
5 credit memorandum, the Department shall notify the State  
6 Comptroller, who shall cause the warrant to be drawn for the  
7 amount specified, and to the person named, in the notification  
8 from the Department. The refund shall be paid by the State  
9 Treasurer out of the State Metro-East Park and Recreation  
10 District Fund.

11 Nothing in this subsection shall be construed to authorize  
12 the board to impose a tax upon the privilege of engaging in any  
13 business which under the Constitution of the United States may  
14 not be made the subject of taxation by the State.

15 (c) Except as otherwise provided in this paragraph, the ~~The~~  
16 Department shall immediately pay over to the State Treasurer,  
17 ex officio, as trustee, all taxes and penalties collected under  
18 this Section to be deposited into the State Metro-East Park and  
19 Recreation District Fund, which shall be an unappropriated  
20 trust fund held outside of the State treasury. Taxes and  
21 penalties collected on aviation fuel sold on or after December  
22 1, 2019, shall be immediately paid over by the Department to  
23 the State Treasurer, ex officio, as trustee, for deposit into  
24 the Local Government Aviation Trust Fund. The Department shall  
25 only pay moneys into the State Aviation Program Fund under this  
26 Act for so long as the revenue use requirements of 49 U.S.C.

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

2 As soon as possible after the first day of each month,  
3 beginning January 1, 2011, upon certification of the Department  
4 of Revenue, the Comptroller shall order transferred, and the  
5 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
6 local sales tax increment, as defined in the Innovation  
7 Development and Economy Act, collected under this Section  
8 during the second preceding calendar month for sales within a  
9 STAR bond district. The Department shall make this  
10 certification only if the Metro East Park and Recreation  
11 District imposes a tax on real property as provided in the  
12 definition of "local sales taxes" under the Innovation  
13 Development and Economy Act.

14 After the monthly transfer to the STAR Bonds Revenue Fund,  
15 on or before the 25th day of each calendar month, the  
16 Department shall prepare and certify to the Comptroller the  
17 disbursement of stated sums of money pursuant to Section 35 of  
18 this Act to the District from which retailers have paid taxes  
19 or penalties to the Department during the second preceding  
20 calendar month. The amount to be paid to the District shall be  
21 the amount (not including credit memoranda and not including  
22 taxes and penalties collected on aviation fuel sold on or after  
23 December 1, 2019) collected under this Section during the  
24 second preceding calendar month by the Department plus an  
25 amount the Department determines is necessary to offset any  
26 amounts that were erroneously paid to a different taxing body,



1 and not including (i) an amount equal to the amount of refunds  
2 made during the second preceding calendar month by the  
3 Department on behalf of the District, (ii) any amount that the  
4 Department determines is necessary to offset any amounts that  
5 were payable to a different taxing body but were erroneously  
6 paid to the District, (iii) any amounts that are transferred to  
7 the STAR Bonds Revenue Fund, and (iv) 1.5% of the remainder,  
8 which the Department shall transfer into the Tax Compliance and  
9 Administration Fund. The Department, at the time of each  
10 monthly disbursement to the District, shall prepare and certify  
11 to the State Comptroller the amount to be transferred into the  
12 Tax Compliance and Administration Fund under this subsection.  
13 Within 10 days after receipt by the Comptroller of the  
14 disbursement certification to the District and the Tax  
15 Compliance and Administration Fund provided for in this Section  
16 to be given to the Comptroller by the Department, the  
17 Comptroller shall cause the orders to be drawn for the  
18 respective amounts in accordance with directions contained in  
19 the certification.

20 (d) For the purpose of determining whether a tax authorized  
21 under this Section is applicable, a retail sale by a producer  
22 of coal or another mineral mined in Illinois is a sale at  
23 retail at the place where the coal or other mineral mined in  
24 Illinois is extracted from the earth. This paragraph does not  
25 apply to coal or another mineral when it is delivered or  
26 shipped by the seller to the purchaser at a point outside

1 Illinois so that the sale is exempt under the United States  
2 Constitution as a sale in interstate or foreign commerce.

3 (e) Nothing in this Section shall be construed to authorize  
4 the board to impose a tax upon the privilege of engaging in any  
5 business that under the Constitution of the United States may  
6 not be made the subject of taxation by this State.

7 (f) An ordinance imposing a tax under this Section or an  
8 ordinance extending the imposition of a tax to an additional  
9 county or counties shall be certified by the board and filed  
10 with the Department of Revenue either (i) on or before the  
11 first day of April, whereupon the Department shall proceed to  
12 administer and enforce the tax as of the first day of July next  
13 following the filing; or (ii) on or before the first day of  
14 October, whereupon the Department shall proceed to administer  
15 and enforce the tax as of the first day of January next  
16 following the filing.

17 (g) When certifying the amount of a monthly disbursement to  
18 the District under this Section, the Department shall increase  
19 or decrease the amounts by an amount necessary to offset any  
20 misallocation of previous disbursements. The offset amount  
21 shall be the amount erroneously disbursed within the previous 6  
22 months from the time a misallocation is discovered.

23 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17;  
24 100-587, eff. 6-4-18; 100-1171, eff. 1-4-19; revised 1-11-19.)

25 Section 15-65. The Local Mass Transit District Act is

1 amended by changing Section 5.01 as follows:

2 (70 ILCS 3610/5.01) (from Ch. 111 2/3, par. 355.01)

3 Sec. 5.01. Metro East Mass Transit District; use and  
4 occupation taxes.

5 (a) The Board of Trustees of any Metro East Mass Transit  
6 District may, by ordinance adopted with the concurrence of  
7 two-thirds of the then trustees, impose throughout the District  
8 any or all of the taxes and fees provided in this Section.  
9 Except as otherwise provided, all ~~All~~ taxes and fees imposed  
10 under this Section shall be used only for public mass  
11 transportation systems, and the amount used to provide mass  
12 transit service to unserved areas of the District shall be in  
13 the same proportion to the total proceeds as the number of  
14 persons residing in the unserved areas is to the total  
15 population of the District. Except as otherwise provided in  
16 this Act, taxes imposed under this Section and civil penalties  
17 imposed incident thereto shall be collected and enforced by the  
18 State Department of Revenue. The Department shall have the  
19 power to administer and enforce the taxes and to determine all  
20 rights for refunds for erroneous payments of the taxes.

21 (b) The Board may impose a Metro East Mass Transit District  
22 Retailers' Occupation Tax upon all persons engaged in the  
23 business of selling tangible personal property at retail in the  
24 district at a rate of 1/4 of 1%, or as authorized under  
25 subsection (d-5) of this Section, of the gross receipts from

1 the sales made in the course of such business within the  
2 district, except that the rate of tax imposed under this  
3 Section on sales of aviation fuel on or after December 1, 2019  
4 shall be 0.25% in Madison County unless the Metro-East Mass  
5 Transit District in Madison County has an "airport-related  
6 purpose" and any additional amount authorized under subsection  
7 (d-5) is expended for airport-related purposes. If there is no  
8 airport-related purpose to which aviation fuel tax revenue is  
9 dedicated, then aviation fuel is excluded from any future  
10 increase in the tax. The rate in St. Clair County shall be  
11 0.25% unless the Metro-East Mass Transit District in St. Clair  
12 County has an "airport-related purpose" and the additional  
13 0.50% of the 0.75% tax on aviation fuel imposed in that County  
14 is expended for airport-related purposes. If there is no  
15 airport-related purpose to which aviation fuel tax revenue is  
16 dedicated, then aviation fuel is excluded from the tax.

17 On or before September 1, 2019, and on or before each April  
18 1 and October 1 thereafter, each Metro-East Mass Transit  
19 District and Madison and St. Clair Counties must certify to the  
20 Department of Transportation, in the form and manner required  
21 by the Department, whether they have an airport-related  
22 purpose, which would allow any Retailers' Occupation Tax and  
23 Service Occupation Tax imposed under this Act to include tax on  
24 aviation fuel. On or before October 1, 2019, and on or before  
25 each May 1 and November 1 thereafter, the Department of  
26 Transportation shall provide to the Department of Revenue, a

1 list of units of local government which have certified to the  
2 Department of Transportation that they have airport-related  
3 purposes, which would allow any Retailers' Occupation Tax and  
4 Service Occupation Tax imposed by the unit of local government  
5 to include tax on aviation fuel. All disputes regarding whether  
6 or not a unit of local government has an airport-related  
7 purpose shall be resolved by the Department of Transportation.

8 For purposes of this Act, "airport-related purposes" has  
9 the meaning ascribed in Section 6z-20.2 of the State Finance  
10 Act. This exclusion for aviation fuel only applies for so long  
11 as the revenue use requirements of 49 U.S.C. 47107(b) and 49  
12 U.S.C. 47133 are binding on the District.

13 The tax imposed under this Section and all civil penalties  
14 that may be assessed as an incident thereof shall be collected  
15 and enforced by the State Department of Revenue. The Department  
16 shall have full power to administer and enforce this Section;  
17 to collect all taxes and penalties so collected in the manner  
18 hereinafter provided; and to determine all rights to credit  
19 memoranda arising on account of the erroneous payment of tax or  
20 penalty hereunder. In the administration of, and compliance  
21 with, this Section, the Department and persons who are subject  
22 to this Section shall have the same rights, remedies,  
23 privileges, immunities, powers and duties, and be subject to  
24 the same conditions, restrictions, limitations, penalties,  
25 exclusions, exemptions and definitions of terms and employ the  
26 same modes of procedure, as are prescribed in Sections 1, 1a,

1 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all  
2 provisions therein other than the State rate of tax), 2c, 3  
3 (except as to the disposition of taxes and penalties collected,  
4 and except that the retailer's discount is not allowed for  
5 taxes paid on aviation fuel that are deposited into the Local  
6 Government Aviation Trust Fund), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g,  
7 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12, 13,  
8 and 14 of the Retailers' Occupation Tax Act and Section 3-7 of  
9 the Uniform Penalty and Interest Act, as fully as if those  
10 provisions were set forth herein.

11 Persons subject to any tax imposed under the Section may  
12 reimburse themselves for their seller's tax liability  
13 hereunder by separately stating the tax as an additional  
14 charge, which charge may be stated in combination, in a single  
15 amount, with State taxes that sellers are required to collect  
16 under the Use Tax Act, in accordance with such bracket  
17 schedules as the Department may prescribe.

18 Whenever the Department determines that a refund should be  
19 made under this Section to a claimant instead of issuing a  
20 credit memorandum, the Department shall notify the State  
21 Comptroller, who shall cause the warrant to be drawn for the  
22 amount specified, and to the person named, in the notification  
23 from the Department. The refund shall be paid by the State  
24 Treasurer out of the Metro East Mass Transit District tax fund  
25 established under paragraph (h) of this Section.

26 If a tax is imposed under this subsection (b), a tax shall

1 also be imposed under subsections (c) and (d) of this Section.

2 For the purpose of determining whether a tax authorized  
3 under this Section is applicable, a retail sale, by a producer  
4 of coal or other mineral mined in Illinois, is a sale at retail  
5 at the place where the coal or other mineral mined in Illinois  
6 is extracted from the earth. This paragraph does not apply to  
7 coal or other mineral when it is delivered or shipped by the  
8 seller to the purchaser at a point outside Illinois so that the  
9 sale is exempt under the Federal Constitution as a sale in  
10 interstate or foreign commerce.

11 No tax shall be imposed or collected under this subsection  
12 on the sale of a motor vehicle in this State to a resident of  
13 another state if that motor vehicle will not be titled in this  
14 State.

15 Nothing in this Section shall be construed to authorize the  
16 Metro East Mass Transit District to impose a tax upon the  
17 privilege of engaging in any business which under the  
18 Constitution of the United States may not be made the subject  
19 of taxation by this State.

20 (c) If a tax has been imposed under subsection (b), a Metro  
21 East Mass Transit District Service Occupation Tax shall also be  
22 imposed upon all persons engaged, in the district, in the  
23 business of making sales of service, who, as an incident to  
24 making those sales of service, transfer tangible personal  
25 property within the District, either in the form of tangible  
26 personal property or in the form of real estate as an incident

1 to a sale of service. The tax rate shall be 1/4%, or as  
2 authorized under subsection (d-5) of this Section, of the  
3 selling price of tangible personal property so transferred  
4 within the district, except that the rate of tax imposed in  
5 these Counties under this Section on sales of aviation fuel on  
6 or after December 1, 2019 shall be 0.25% in Madison County  
7 unless the Metro-East Mass Transit District in Madison County  
8 has an "airport-related purpose" and any additional amount  
9 authorized under subsection (d-5) is expended for  
10 airport-related purposes. If there is no airport-related  
11 purpose to which aviation fuel tax revenue is dedicated, then  
12 aviation fuel is excluded from any future increase in the tax.  
13 The rate in St. Clair County shall be 0.25% unless the  
14 Metro-East Mass Transit District in St. Clair County has an  
15 "airport-related purpose" and the additional 0.50% of the 0.75%  
16 tax on aviation fuel is expended for airport-related purposes.  
17 If there is no airport-related purpose to which aviation fuel  
18 tax revenue is dedicated, then aviation fuel is excluded from  
19 the tax.

20 On or before December 1, 2019, and on or before each May 1  
21 and November 1 thereafter, each Metro-East Mass Transit  
22 District and Madison and St. Clair Counties must certify to the  
23 Department of Transportation, in the form and manner required  
24 by the Department, whether they have an airport-related  
25 purpose, which would allow any Retailers' Occupation Tax and  
26 Service Occupation Tax imposed under this Act to include tax on



1 aviation fuel. On or before October 1, 2019, and on or before  
2 each May 1 and November 1 thereafter, the Department of  
3 Transportation shall provide to the Department of Revenue, a  
4 list of units of local government which have certified to the  
5 Department of Transportation that they have airport-related  
6 purposes, which would allow any Retailers' Occupation Tax and  
7 Service Occupation Tax imposed by the unit of local government  
8 to include tax on aviation fuel. All disputes regarding whether  
9 or not a unit of local government has an airport-related  
10 purpose shall be resolved by the Department of Transportation.

11 For purposes of this Act, "airport-related purposes" has  
12 the meaning ascribed in Section 6z-20.2 of the State Finance  
13 Act. This exclusion for aviation fuel only applies 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 District.

16 The tax imposed under this paragraph and all civil  
17 penalties that may be assessed as an incident thereof shall be  
18 collected and enforced by the State Department of Revenue. The  
19 Department shall have full power to administer and enforce this  
20 paragraph; to collect all taxes and penalties due hereunder; to  
21 dispose of taxes and penalties so collected in the manner  
22 hereinafter provided; and to determine all rights to credit  
23 memoranda arising on account of the erroneous payment of tax or  
24 penalty hereunder. In the administration of, and compliance  
25 with this paragraph, the Department and persons who are subject  
26 to this paragraph shall have the same rights, remedies,

1 privileges, immunities, powers and duties, and be subject to  
2 the same conditions, restrictions, limitations, penalties,  
3 exclusions, exemptions and definitions of terms and employ the  
4 same modes of procedure as are prescribed in Sections 1a-1, 2  
5 (except that the reference to State in the definition of  
6 supplier maintaining a place of business in this State shall  
7 mean the Authority), 2a, 3 through 3-50 (in respect to all  
8 provisions therein other than the State rate of tax), 4 (except  
9 that the reference to the State shall be to the Authority), 5,  
10 7, 8 (except that the jurisdiction to which the tax shall be a  
11 debt to the extent indicated in that Section 8 shall be the  
12 District), 9 (except as to the disposition of taxes and  
13 penalties collected, and except that the returned merchandise  
14 credit for this tax may not be taken against any State tax, and  
15 except that the retailer's discount is not allowed for taxes  
16 paid on aviation fuel that are deposited into the Local  
17 Government Aviation Trust Fund), 10, 11, 12 (except the  
18 reference therein to Section 2b of the Retailers' Occupation  
19 Tax Act), 13 (except that any reference to the State shall mean  
20 the District), the first paragraph of Section 15, 16, 17, 18,  
21 19 and 20 of the Service Occupation Tax Act and Section 3-7 of  
22 the Uniform Penalty and Interest Act, as fully as if those  
23 provisions were set forth herein.

24 Persons subject to any tax imposed under the authority  
25 granted in this paragraph may reimburse themselves for their  
26 serviceman's tax liability hereunder by separately stating the

1 tax as an additional charge, which charge may be stated in  
2 combination, in a single amount, with State tax that servicemen  
3 are authorized to collect under the Service Use Tax Act, in  
4 accordance with such bracket schedules as the Department may  
5 prescribe.

6 Whenever the Department determines that a refund should be  
7 made under this paragraph to a claimant instead of issuing a  
8 credit memorandum, the Department shall notify the State  
9 Comptroller, who shall cause the warrant to be drawn for the  
10 amount specified, and to the person named, in the notification  
11 from the Department. The refund shall be paid by the State  
12 Treasurer out of the Metro East Mass Transit District tax fund  
13 established under paragraph (h) of this Section.

14 Nothing in this paragraph shall be construed to authorize  
15 the District to impose a tax upon the privilege of engaging in  
16 any business which under the Constitution of the United States  
17 may not be made the subject of taxation by the State.

18 (d) If a tax has been imposed under subsection (b), a Metro  
19 East Mass Transit District Use Tax shall also be imposed upon  
20 the privilege of using, in the district, any item of tangible  
21 personal property that is purchased outside the district at  
22 retail from a retailer, and that is titled or registered with  
23 an agency of this State's government, at a rate of 1/4%, or as  
24 authorized under subsection (d-5) of this Section, of the  
25 selling price of the tangible personal property within the  
26 District, as "selling price" is defined in the Use Tax Act. The

1 tax shall be collected from persons whose Illinois address for  
2 titling or registration purposes is given as being in the  
3 District. The tax shall be collected by the Department of  
4 Revenue for the Metro East Mass Transit District. The tax must  
5 be paid to the State, or an exemption determination must be  
6 obtained from the Department of Revenue, before the title or  
7 certificate of registration for the property may be issued. The  
8 tax or proof of exemption may be transmitted to the Department  
9 by way of the State agency with which, or the State officer  
10 with whom, the tangible personal property must be titled or  
11 registered if the Department and the State agency or State  
12 officer determine that this procedure will expedite the  
13 processing of applications for title or registration.

14 The Department shall have full power to administer and  
15 enforce this paragraph; to collect all taxes, penalties and  
16 interest due hereunder; to dispose of taxes, penalties and  
17 interest so collected in the manner hereinafter provided; and  
18 to determine all rights to credit memoranda or refunds arising  
19 on account of the erroneous payment of tax, penalty or interest  
20 hereunder. In the administration of, and compliance with, this  
21 paragraph, the Department and persons who are subject to this  
22 paragraph shall have the same rights, remedies, privileges,  
23 immunities, powers and duties, and be subject to the same  
24 conditions, restrictions, limitations, penalties, exclusions,  
25 exemptions and definitions of terms and employ the same modes  
26 of procedure, as are prescribed in Sections 2 (except the

1 definition of "retailer maintaining a place of business in this  
2 State"), 3 through 3-80 (except provisions pertaining to the  
3 State rate of tax, and except provisions concerning collection  
4 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,  
5 19 (except the portions pertaining to claims by retailers and  
6 except the last paragraph concerning refunds), 20, 21 and 22 of  
7 the Use Tax Act and Section 3-7 of the Uniform Penalty and  
8 Interest Act, that are not inconsistent with this paragraph, as  
9 fully as if those provisions were set forth herein.

10 Whenever the Department determines that a refund should be  
11 made under this paragraph to a claimant instead of issuing a  
12 credit memorandum, the Department shall notify the State  
13 Comptroller, who shall cause the order to be drawn for the  
14 amount specified, and to the person named, in the notification  
15 from the Department. The refund shall be paid by the State  
16 Treasurer out of the Metro East Mass Transit District tax fund  
17 established under paragraph (h) of this Section.

18 (d-5) (A) The county board of any county participating in  
19 the Metro East Mass Transit District may authorize, by  
20 ordinance, a referendum on the question of whether the tax  
21 rates for the Metro East Mass Transit District Retailers'  
22 Occupation Tax, the Metro East Mass Transit District Service  
23 Occupation Tax, and the Metro East Mass Transit District Use  
24 Tax for the District should be increased from 0.25% to 0.75%.  
25 Upon adopting the ordinance, the county board shall certify the  
26 proposition to the proper election officials who shall submit

1 the proposition to the voters of the District at the next  
2 election, in accordance with the general election law.

3 The proposition shall be in substantially the following  
4 form:

5 Shall the tax rates for the Metro East Mass Transit  
6 District Retailers' Occupation Tax, the Metro East Mass  
7 Transit District Service Occupation Tax, and the Metro East  
8 Mass Transit District Use Tax be increased from 0.25% to  
9 0.75%?

10 (B) Two thousand five hundred electors of any Metro East  
11 Mass Transit District may petition the Chief Judge of the  
12 Circuit Court, or any judge of that Circuit designated by the  
13 Chief Judge, in which that District is located to cause to be  
14 submitted to a vote of the electors the question whether the  
15 tax rates for the Metro East Mass Transit District Retailers'  
16 Occupation Tax, the Metro East Mass Transit District Service  
17 Occupation Tax, and the Metro East Mass Transit District Use  
18 Tax for the District should be increased from 0.25% to 0.75%.

19 Upon submission of such petition the court shall set a date  
20 not less than 10 nor more than 30 days thereafter for a hearing  
21 on the sufficiency thereof. Notice of the filing of such  
22 petition and of such date shall be given in writing to the  
23 District and the County Clerk at least 7 days before the date  
24 of such hearing.

25 If such petition is found sufficient, the court shall enter  
26 an order to submit that proposition at the next election, in

1 accordance with general election law.

2 The form of the petition shall be in substantially the  
3 following form: To the Circuit Court of the County of (name of  
4 county):

5 We, the undersigned electors of the (name of transit  
6 district), respectfully petition your honor to submit to a  
7 vote of the electors of (name of transit district) the  
8 following proposition:

9 Shall the tax rates for the Metro East Mass Transit  
10 District Retailers' Occupation Tax, the Metro East Mass  
11 Transit District Service Occupation Tax, and the Metro East  
12 Mass Transit District Use Tax be increased from 0.25% to  
13 0.75%?

14 Name Address, with Street and Number.

15 .....  
16 .....

17 (C) The votes shall be recorded as "YES" or "NO". If a  
18 majority of all votes cast on the proposition are for the  
19 increase in the tax rates, the Metro East Mass Transit District  
20 shall begin imposing the increased rates in the District, and  
21 the Department of Revenue shall begin collecting the increased  
22 amounts, as provided under this Section. An ordinance imposing  
23 or discontinuing a tax hereunder or effecting a change in the  
24 rate thereof shall be adopted and a certified copy thereof  
25 filed with the Department on or before the first day of  
26 October, whereupon the Department shall proceed to administer

1 and enforce this Section as of the first day of January next  
2 following the adoption and filing, or on or before the first  
3 day of April, whereupon the Department shall proceed to  
4 administer and enforce this Section as of the first day of July  
5 next following the adoption and filing.

6 (D) If the voters have approved a referendum under this  
7 subsection, before November 1, 1994, to increase the tax rate  
8 under this subsection, the Metro East Mass Transit District  
9 Board of Trustees may adopt by a majority vote an ordinance at  
10 any time before January 1, 1995 that excludes from the rate  
11 increase tangible personal property that is titled or  
12 registered with an agency of this State's government. The  
13 ordinance excluding titled or registered tangible personal  
14 property from the rate increase must be filed with the  
15 Department at least 15 days before its effective date. At any  
16 time after adopting an ordinance excluding from the rate  
17 increase tangible personal property that is titled or  
18 registered with an agency of this State's government, the Metro  
19 East Mass Transit District Board of Trustees may adopt an  
20 ordinance applying the rate increase to that tangible personal  
21 property. The ordinance shall be adopted, and a certified copy  
22 of that ordinance shall be filed with the Department, on or  
23 before October 1, whereupon the Department shall proceed to  
24 administer and enforce the rate increase against tangible  
25 personal property titled or registered with an agency of this  
26 State's government as of the following January 1. After



1 December 31, 1995, any reimposed rate increase in effect under  
2 this subsection shall no longer apply to tangible personal  
3 property titled or registered with an agency of this State's  
4 government. Beginning January 1, 1996, the Board of Trustees of  
5 any Metro East Mass Transit District may never reimpose a  
6 previously excluded tax rate increase on tangible personal  
7 property titled or registered with an agency of this State's  
8 government. After July 1, 2004, if the voters have approved a  
9 referendum under this subsection to increase the tax rate under  
10 this subsection, the Metro East Mass Transit District Board of  
11 Trustees may adopt by a majority vote an ordinance that  
12 excludes from the rate increase tangible personal property that  
13 is titled or registered with an agency of this State's  
14 government. The ordinance excluding titled or registered  
15 tangible personal property from the rate increase shall be  
16 adopted, and a certified copy of that ordinance shall be filed  
17 with the Department on or before October 1, whereupon the  
18 Department shall administer and enforce this exclusion from the  
19 rate increase as of the following January 1, or on or before  
20 April 1, whereupon the Department shall administer and enforce  
21 this exclusion from the rate increase as of the following July  
22 1. The Board of Trustees of any Metro East Mass Transit  
23 District may never reimpose a previously excluded tax rate  
24 increase on tangible personal property titled or registered  
25 with an agency of this State's government.

26 (d-6) If the Board of Trustees of any Metro East Mass

1 Transit District has imposed a rate increase under subsection  
2 (d-5) and filed an ordinance with the Department of Revenue  
3 excluding titled property from the higher rate, then that Board  
4 may, by ordinance adopted with the concurrence of two-thirds of  
5 the then trustees, impose throughout the District a fee. The  
6 fee on the excluded property shall not exceed \$20 per retail  
7 transaction or an amount equal to the amount of tax excluded,  
8 whichever is less, on tangible personal property that is titled  
9 or registered with an agency of this State's government.  
10 Beginning July 1, 2004, the fee shall apply only to titled  
11 property that is subject to either the Metro East Mass Transit  
12 District Retailers' Occupation Tax or the Metro East Mass  
13 Transit District Service Occupation Tax. No fee shall be  
14 imposed or collected under this subsection on the sale of a  
15 motor vehicle in this State to a resident of another state if  
16 that motor vehicle will not be titled in this State.

17 (d-7) Until June 30, 2004, if a fee has been imposed under  
18 subsection (d-6), a fee shall also be imposed upon the  
19 privilege of using, in the district, any item of tangible  
20 personal property that is titled or registered with any agency  
21 of this State's government, in an amount equal to the amount of  
22 the fee imposed under subsection (d-6).

23 (d-7.1) Beginning July 1, 2004, any fee imposed by the  
24 Board of Trustees of any Metro East Mass Transit District under  
25 subsection (d-6) and all civil penalties that may be assessed  
26 as an incident of the fees shall be collected and enforced by

1 the State Department of Revenue. Reference to "taxes" in this  
2 Section shall be construed to apply to the administration,  
3 payment, and remittance of all fees under this Section. For  
4 purposes of any fee imposed under subsection (d-6), 4% of the  
5 fee, penalty, and interest received by the Department in the  
6 first 12 months that the fee is collected and enforced by the  
7 Department and 2% of the fee, penalty, and interest following  
8 the first 12 months (except the amount collected on aviation  
9 fuel sold on or after December 1, 2019) shall be deposited into  
10 the Tax Compliance and Administration Fund and shall be used by  
11 the Department, subject to appropriation, to cover the costs of  
12 the Department. No retailers' discount shall apply to any fee  
13 imposed under subsection (d-6).

14 (d-8) No item of titled property shall be subject to both  
15 the higher rate approved by referendum, as authorized under  
16 subsection (d-5), and any fee imposed under subsection (d-6) or  
17 (d-7).

18 (d-9) (Blank).

19 (d-10) (Blank).

20 (e) A certificate of registration issued by the State  
21 Department of Revenue to a retailer under the Retailers'  
22 Occupation Tax Act or under the Service Occupation Tax Act  
23 shall permit the registrant to engage in a business that is  
24 taxed under the tax imposed under paragraphs (b), (c) or (d) of  
25 this Section and no additional registration shall be required  
26 under the tax. A certificate issued under the Use Tax Act or

1 the Service Use Tax Act shall be applicable with regard to any  
2 tax imposed under paragraph (c) of this Section.

3 (f) (Blank).

4 (g) Any ordinance imposing or discontinuing any tax under  
5 this Section shall be adopted and a certified copy thereof  
6 filed with the Department on or before June 1, whereupon the  
7 Department of Revenue shall proceed to administer and enforce  
8 this Section on behalf of the Metro East Mass Transit District  
9 as of September 1 next following such adoption and filing.  
10 Beginning January 1, 1992, an ordinance or resolution imposing  
11 or discontinuing the tax hereunder shall be adopted and a  
12 certified copy thereof filed with the Department on or before  
13 the first day of July, whereupon the Department shall proceed  
14 to administer and enforce this Section as of the first day of  
15 October next following such adoption and filing. Beginning  
16 January 1, 1993, except as provided in subsection (d-5) of this  
17 Section, an ordinance or resolution imposing or discontinuing  
18 the tax hereunder shall be adopted and a certified copy thereof  
19 filed with the Department on or before the first day of  
20 October, whereupon the Department shall proceed to administer  
21 and enforce this Section as of the first day of January next  
22 following such adoption and filing, or, beginning January 1,  
23 2004, on or before the first day of April, whereupon the  
24 Department shall proceed to administer and enforce this Section  
25 as of the first day of July next following the adoption and  
26 filing.

1 (h) Except as provided in subsection (d-7.1), the State  
2 Department of Revenue shall, upon collecting any taxes as  
3 provided in this Section, pay the taxes over to the State  
4 Treasurer as trustee for the District. The taxes shall be held  
5 in a trust fund outside the State Treasury. Taxes and penalties  
6 collected in St. Clair Counties on aviation fuel sold on or  
7 after December 1, 2019 from the 0.50% of the 0.75% rate shall  
8 be immediately paid over by the Department to the State  
9 Treasurer, ex officio, as trustee, for deposit into the Local  
10 Government Aviation Trust Fund. The Department shall only pay  
11 moneys into the Local Government Aviation Trust Fund under this  
12 Act for so long as the revenue use requirements of 49 U.S.C.  
13 47107(b) and 49 U.S.C. 47133 are binding on the District.

14 As soon as possible after the first day of each month,  
15 beginning January 1, 2011, upon certification of the Department  
16 of Revenue, the Comptroller shall order transferred, and the  
17 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
18 local sales tax increment, as defined in the Innovation  
19 Development and Economy Act, collected under this Section  
20 during the second preceding calendar month for sales within a  
21 STAR bond district. The Department shall make this  
22 certification only if the local mass transit district imposes a  
23 tax on real property as provided in the definition of "local  
24 sales taxes" under the Innovation Development and Economy Act.

25 After the monthly transfer to the STAR Bonds Revenue Fund,  
26 on or before the 25th day of each calendar month, the State

1 Department of Revenue shall prepare and certify to the  
2 Comptroller of the State of Illinois the amount to be paid to  
3 the District, which shall be the amount (not including credit  
4 memoranda and not including taxes and penalties collected on  
5 aviation fuel sold on or after December 1, 2019) collected  
6 under this Section during the second preceding calendar month  
7 by the Department plus an amount the Department determines is  
8 necessary to offset any amounts that were erroneously paid to a  
9 different taxing body, and not including any amount equal to  
10 the amount of refunds made during the second preceding calendar  
11 month by the Department on behalf of the District, and not  
12 including any amount that the Department determines is  
13 necessary to offset any amounts that were payable to a  
14 different taxing body but were erroneously paid to the  
15 District, and less any amounts that are transferred to the STAR  
16 Bonds Revenue Fund, less 1.5% of the remainder, which the  
17 Department shall transfer into the Tax Compliance and  
18 Administration Fund. The Department, at the time of each  
19 monthly disbursement to the District, shall prepare and certify  
20 to the State Comptroller the amount to be transferred into the  
21 Tax Compliance and Administration Fund under this subsection.  
22 Within 10 days after receipt by the Comptroller of the  
23 certification of the amount to be paid to the District and the  
24 Tax Compliance and Administration Fund, the Comptroller shall  
25 cause an order to be drawn for payment for the amount in  
26 accordance with the direction in the certification.

1 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17;  
2 100-587, eff. 6-4-18.)

3 Section 15-70. The Regional Transportation Authority Act  
4 is amended by changing Section 4.03 as follows:

5 (70 ILCS 3615/4.03) (from Ch. 111 2/3, par. 704.03)

6 Sec. 4.03. Taxes.

7 (a) In order to carry out any of the powers or purposes of  
8 the Authority, the Board may by ordinance adopted with the  
9 concurrence of 12 of the then Directors, impose throughout the  
10 metropolitan region any or all of the taxes provided in this  
11 Section. Except as otherwise provided in this Act, taxes  
12 imposed under this Section and civil penalties imposed incident  
13 thereto shall be collected and enforced by the State Department  
14 of Revenue. The Department shall have the power to administer  
15 and enforce the taxes and to determine all rights for refunds  
16 for erroneous payments of the taxes. Nothing in Public Act  
17 95-708 is intended to invalidate any taxes currently imposed by  
18 the Authority. The increased vote requirements to impose a tax  
19 shall only apply to actions taken after January 1, 2008 (the  
20 effective date of Public Act 95-708).

21 (b) The Board may impose a public transportation tax upon  
22 all persons engaged in the metropolitan region in the business  
23 of selling at retail motor fuel for operation of motor vehicles  
24 upon public highways. The tax shall be at a rate not to exceed

1 5% of the gross receipts from the sales of motor fuel in the  
2 course of the business. As used in this Act, the term "motor  
3 fuel" shall have the same meaning as in the Motor Fuel Tax Law.  
4 The Board may provide for details of the tax. The provisions of  
5 any tax shall conform, as closely as may be practicable, to the  
6 provisions of the Municipal Retailers Occupation Tax Act,  
7 including without limitation, conformity to penalties with  
8 respect to the tax imposed and as to the powers of the State  
9 Department of Revenue to promulgate and enforce rules and  
10 regulations relating to the administration and enforcement of  
11 the provisions of the tax imposed, except that reference in the  
12 Act to any municipality shall refer to the Authority and the  
13 tax shall be imposed only with regard to receipts from sales of  
14 motor fuel in the metropolitan region, at rates as limited by  
15 this Section.

16 (c) In connection with the tax imposed under paragraph (b)  
17 of this Section the Board may impose a tax upon the privilege  
18 of using in the metropolitan region motor fuel for the  
19 operation of a motor vehicle upon public highways, the tax to  
20 be at a rate not in excess of the rate of tax imposed under  
21 paragraph (b) of this Section. The Board may provide for  
22 details of the tax.

23 (d) The Board may impose a motor vehicle parking tax upon  
24 the privilege of parking motor vehicles at off-street parking  
25 facilities in the metropolitan region at which a fee is  
26 charged, and may provide for reasonable classifications in and



1 exemptions to the tax, for administration and enforcement  
2 thereof and for civil penalties and refunds thereunder and may  
3 provide criminal penalties thereunder, the maximum penalties  
4 not to exceed the maximum criminal penalties provided in the  
5 Retailers' Occupation Tax Act. The Authority may collect and  
6 enforce the tax itself or by contract with any unit of local  
7 government. The State Department of Revenue shall have no  
8 responsibility for the collection and enforcement unless the  
9 Department agrees with the Authority to undertake the  
10 collection and enforcement. As used in this paragraph, the term  
11 "parking facility" means a parking area or structure having  
12 parking spaces for more than 2 vehicles at which motor vehicles  
13 are permitted to park in return for an hourly, daily, or other  
14 periodic fee, whether publicly or privately owned, but does not  
15 include parking spaces on a public street, the use of which is  
16 regulated by parking meters.

17 (e) The Board may impose a Regional Transportation  
18 Authority Retailers' Occupation Tax upon all persons engaged in  
19 the business of selling tangible personal property at retail in  
20 the metropolitan region. In Cook County, the tax rate shall be  
21 1.25% of the gross receipts from sales of tangible personal  
22 property taxed at the 1% rate under the Retailers' Occupation  
23 Tax Act, and 1% of the gross receipts from other taxable sales  
24 made in the course of that business. In DuPage, Kane, Lake,  
25 McHenry, and Will counties ~~Counties~~, the tax rate shall be  
26 0.75% of the gross receipts from all taxable sales made in the

1 course of that business. Except that the rate of tax imposed in  
2 these Counties under this Section on sales of aviation fuel on  
3 or after December 1, 2019 shall be 0.25% unless the Regional  
4 Transportation Authority in DuPage, Kane, Lake, McHenry and  
5 Will counties has an "airport-related purpose" and the  
6 additional 0.50% of the 0.75% tax on aviation fuel is expended  
7 for airport-related purposes. If there is no airport-related  
8 purpose to which aviation fuel tax revenue is dedicated, then  
9 aviation fuel is excluded from the tax. The tax imposed under  
10 this Section and all civil penalties that may be assessed as an  
11 incident thereof shall be collected and enforced by the State  
12 Department of Revenue. The Department shall have full power to  
13 administer and enforce this Section; to collect all taxes and  
14 penalties so collected in the manner hereinafter provided; and  
15 to determine all rights to credit memoranda arising on account  
16 of the erroneous payment of tax or penalty hereunder. In the  
17 administration of, and compliance with this Section, the  
18 Department and persons who are subject to this Section shall  
19 have the same rights, remedies, privileges, immunities, powers  
20 and duties, and be subject to the same conditions,  
21 restrictions, limitations, penalties, exclusions, exemptions  
22 and definitions of terms, and employ the same modes of  
23 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,  
24 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions  
25 therein other than the State rate of tax), 2c, 3 (except as to  
26 the disposition of taxes and penalties collected, and except

1 that the retailer's discount is not allowed for taxes paid on  
2 aviation fuel that are deposited into the Local Government  
3 Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,  
4 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of the  
5 Retailers' Occupation Tax Act and Section 3-7 of the Uniform  
6 Penalty and Interest Act, as fully as if those provisions were  
7 set forth herein.

8 On or before September 1, 2019, and on or before each April  
9 1 and October 1 thereafter, the Authority and Cook, DuPage,  
10 Kane, Lake, McHenry, and Will counties must certify to the  
11 Department of Transportation, in the form and manner required  
12 by the Department, whether they have an airport-related  
13 purpose, which would allow any Retailers' Occupation Tax and  
14 Service Occupation Tax imposed under this Act to include tax on  
15 aviation fuel. On or before October 1, 2019, and on or before  
16 each May 1 and November 1 thereafter, the Department of  
17 Transportation shall provide to the Department of Revenue, a  
18 list of units of local government which have certified to the  
19 Department of Transportation that they have airport-related  
20 purposes, which would allow any Retailers' Occupation Tax and  
21 Service Occupation Tax imposed by the unit of local government  
22 to include tax on aviation fuel. All disputes regarding whether  
23 or not a unit of local government has an airport-related  
24 purpose shall be resolved by the Department of Transportation.

25 For purposes of this Act, "airport-related purposes" has  
26 the meaning ascribed in Section 6z-20.2 of the State Finance

1 Act. This exclusion for aviation fuel only applies for so long  
2 as the revenue use requirements of 49 U.S.C. 47107(b) and 49  
3 U.S.C. 47133 are binding on the Authority.

4 Persons subject to any tax imposed under the authority  
5 granted in this Section may reimburse themselves for their  
6 seller's tax liability hereunder by separately stating the tax  
7 as an additional charge, which charge may be stated in  
8 combination in a single amount with State taxes that sellers  
9 are required to collect under the Use Tax Act, under any  
10 bracket schedules the Department may prescribe.

11 Whenever the Department determines that a refund should be  
12 made under this Section to a claimant instead of issuing a  
13 credit memorandum, the Department shall notify the State  
14 Comptroller, who shall cause the warrant to be drawn for the  
15 amount specified, and to the person named, in the notification  
16 from the Department. The refund shall be paid by the State  
17 Treasurer out of the Regional Transportation Authority tax fund  
18 established under paragraph (n) of this Section.

19 If a tax is imposed under this subsection (e), a tax shall  
20 also be imposed under subsections (f) and (g) of this Section.

21 For the purpose of determining whether a tax authorized  
22 under this Section is applicable, a retail sale by a producer  
23 of coal or other mineral mined in Illinois, is a sale at retail  
24 at the place where the coal or other mineral mined in Illinois  
25 is extracted from the earth. This paragraph does not apply to  
26 coal or other mineral when it is delivered or shipped by the

1 seller to the purchaser at a point outside Illinois so that the  
2 sale is exempt under the Federal Constitution as a sale in  
3 interstate or foreign commerce.

4 No tax shall be imposed or collected under this subsection  
5 on the sale of a motor vehicle in this State to a resident of  
6 another state if that motor vehicle will not be titled in this  
7 State.

8 Nothing in this Section shall be construed to authorize the  
9 Regional Transportation Authority to impose a tax upon the  
10 privilege of engaging in any business that under the  
11 Constitution of the United States may not be made the subject  
12 of taxation by this State.

13 (f) If a tax has been imposed under paragraph (e), a  
14 Regional Transportation Authority Service Occupation Tax shall  
15 also be imposed upon all persons engaged, in the metropolitan  
16 region in the business of making sales of service, who as an  
17 incident to making the sales of service, transfer tangible  
18 personal property within the metropolitan region, either in the  
19 form of tangible personal property or in the form of real  
20 estate as an incident to a sale of service. In Cook County, the  
21 tax rate shall be: (1) 1.25% of the serviceman's cost price of  
22 food prepared for immediate consumption and transferred  
23 incident to a sale of service subject to the service occupation  
24 tax by an entity licensed under the Hospital Licensing Act, the  
25 Nursing Home Care Act, the Specialized Mental Health  
26 Rehabilitation Act of 2013, the ID/DD Community Care Act, or

1 the MC/DD Act that is located in the metropolitan region; (2)  
2 1.25% of the selling price of tangible personal property taxed  
3 at the 1% rate under the Service Occupation Tax Act; and (3) 1%  
4 of the selling price from other taxable sales of tangible  
5 personal property transferred. In DuPage, Kane, Lake, McHenry  
6 and Will counties, Counties the rate shall be 0.75% of the  
7 selling price of all tangible personal property transferred  
8 except that the rate of tax imposed in these Counties under  
9 this Section on sales of aviation fuel on or after December 1,  
10 2019 shall be 0.25% unless the Regional Transportation  
11 Authority in DuPage, Kane, Lake, McHenry and Will counties has  
12 an "airport-related purpose" and the additional 0.50% of the  
13 0.75% tax on aviation fuel is expended for airport-related  
14 purposes. If there is no airport-related purpose to which  
15 aviation fuel tax revenue is dedicated, then aviation fuel is  
16 excluded from the tax.

17 On or before September 1, 2019, and on or before each April  
18 1 and October 1 thereafter, the Authority and Cook, DuPage,  
19 Kane, Lake, McHenry, and Will counties must certify to the  
20 Department of Transportation, in the form and manner required  
21 by the Department, whether they have an airport-related  
22 purpose, which would allow any Retailers' Occupation Tax and  
23 Service Occupation Tax imposed under this Act to include tax on  
24 aviation fuel. On or before October 1, 2019, and on or before  
25 each May 1 and November 1 thereafter, the Department of  
26 Transportation shall provide to the Department of Revenue, a

1 list of units of local government which have certified to the  
2 Department of Transportation that they have airport-related  
3 purposes, which would allow any Retailers' Occupation Tax and  
4 Service Occupation Tax imposed by the unit of local government  
5 to include tax on aviation fuel. All disputes regarding whether  
6 or not a unit of local government has an airport-related  
7 purpose shall be resolved by the Department of Transportation.

8 For purposes of this Act, "airport-related purposes" has  
9 the meaning ascribed in Section 6z-20.2 of the State Finance  
10 Act. This exclusion for aviation fuel only applies for so long  
11 as the revenue use requirements of 49 U.S.C. 47107(b) and 49  
12 U.S.C. 47133 are binding on the Authority.

13 The tax imposed under this paragraph and all civil  
14 penalties that may be assessed as an incident thereof shall be  
15 collected and enforced by the State Department of Revenue. The  
16 Department shall have full power to administer and enforce this  
17 paragraph; to collect all taxes and penalties due hereunder; to  
18 dispose of taxes and penalties collected in the manner  
19 hereinafter provided; and to determine all rights to credit  
20 memoranda arising on account of the erroneous payment of tax or  
21 penalty hereunder. In the administration of and compliance with  
22 this paragraph, the Department and persons who are subject to  
23 this paragraph shall have the same rights, remedies,  
24 privileges, immunities, powers and duties, and be subject to  
25 the same conditions, restrictions, limitations, penalties,  
26 exclusions, exemptions and definitions of terms, and employ the

1 same modes of procedure, as are prescribed in Sections 1a-1, 2,  
2 2a, 3 through 3-50 (in respect to all provisions therein other  
3 than the State rate of tax), 4 (except that the reference to  
4 the State shall be to the Authority), 5, 7, 8 (except that the  
5 jurisdiction to which the tax shall be a debt to the extent  
6 indicated in that Section 8 shall be the Authority), 9 (except  
7 as to the disposition of taxes and penalties collected, and  
8 except that the returned merchandise credit for this tax may  
9 not be taken against any State tax, and except that the  
10 retailer's discount is not allowed for taxes paid on aviation  
11 fuel that are deposited into the Local Government Aviation  
12 Trust Fund), 10, 11, 12 (except the reference therein to  
13 Section 2b of the Retailers' Occupation Tax Act), 13 (except  
14 that any reference to the State shall mean the Authority), the  
15 first paragraph of Section 15, 16, 17, 18, 19 and 20 of the  
16 Service Occupation Tax Act and Section 3-7 of the Uniform  
17 Penalty and Interest Act, as fully as if those provisions were  
18 set forth herein.

19 Persons subject to any tax imposed under the authority  
20 granted in this paragraph may reimburse themselves for their  
21 serviceman's tax liability hereunder by separately stating the  
22 tax as an additional charge, that charge may be stated in  
23 combination in a single amount with State tax that servicemen  
24 are authorized to collect under the Service Use Tax Act, under  
25 any bracket schedules the Department may prescribe.

26 Whenever the Department determines that a refund should be



1 made under this paragraph to a claimant instead of issuing a  
2 credit memorandum, the Department shall notify the State  
3 Comptroller, who shall cause the warrant to be drawn for the  
4 amount specified, and to the person named in the notification  
5 from the Department. The refund shall be paid by the State  
6 Treasurer out of the Regional Transportation Authority tax fund  
7 established under paragraph (n) of this Section.

8 Nothing in this paragraph shall be construed to authorize  
9 the Authority to impose a tax upon the privilege of engaging in  
10 any business that under the Constitution of the United States  
11 may not be made the subject of taxation by the State.

12 (g) If a tax has been imposed under paragraph (e), a tax  
13 shall also be imposed upon the privilege of using in the  
14 metropolitan region, any item of tangible personal property  
15 that is purchased outside the metropolitan region at retail  
16 from a retailer, and that is titled or registered with an  
17 agency of this State's government. In Cook County, l the tax rate  
18 shall be 1% of the selling price of the tangible personal  
19 property, as "selling price" is defined in the Use Tax Act. In  
20 DuPage, Kane, Lake, McHenry and Will counties, l the tax rate  
21 shall be 0.75% of the selling price of the tangible personal  
22 property, as "selling price" is defined in the Use Tax Act. The  
23 tax shall be collected from persons whose Illinois address for  
24 titling or registration purposes is given as being in the  
25 metropolitan region. The tax shall be collected by the  
26 Department of Revenue for the Regional Transportation

1 Authority. The tax must be paid to the State, or an exemption  
2 determination must be obtained from the Department of Revenue,  
3 before the title or certificate of registration for the  
4 property may be issued. The tax or proof of exemption may be  
5 transmitted to the Department by way of the State agency with  
6 which, or the State officer with whom, the tangible personal  
7 property must be titled or registered if the Department and the  
8 State agency or State officer determine that this procedure  
9 will expedite the processing of applications for title or  
10 registration.

11 The Department shall have full power to administer and  
12 enforce this paragraph; to collect all taxes, penalties, and  
13 interest due hereunder; to dispose of taxes, penalties, and  
14 interest collected in the manner hereinafter provided; and to  
15 determine all rights to credit memoranda or refunds arising on  
16 account of the erroneous payment of tax, penalty, or interest  
17 hereunder. In the administration of and compliance with this  
18 paragraph, the Department and persons who are subject to this  
19 paragraph shall have the same rights, remedies, privileges,  
20 immunities, powers and duties, and be subject to the same  
21 conditions, restrictions, limitations, penalties, exclusions,  
22 exemptions and definitions of terms and employ the same modes  
23 of procedure, as are prescribed in Sections 2 (except the  
24 definition of "retailer maintaining a place of business in this  
25 State"), 3 through 3-80 (except provisions pertaining to the  
26 State rate of tax, and except provisions concerning collection

1 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,  
2 19 (except the portions pertaining to claims by retailers and  
3 except the last paragraph concerning refunds), 20, 21 and 22 of  
4 the Use Tax Act, and are not inconsistent with this paragraph,  
5 as fully as if those provisions were set forth herein.

6 Whenever the Department determines that a refund should be  
7 made under this paragraph to a claimant instead of issuing a  
8 credit memorandum, the Department shall notify the State  
9 Comptroller, who shall cause the order to be drawn for the  
10 amount specified, and to the person named in the notification  
11 from the Department. The refund shall be paid by the State  
12 Treasurer out of the Regional Transportation Authority tax fund  
13 established under paragraph (n) of this Section.

14 (h) The Authority may impose a replacement vehicle tax of  
15 \$50 on any passenger car as defined in Section 1-157 of the  
16 Illinois Vehicle Code purchased within the metropolitan region  
17 by or on behalf of an insurance company to replace a passenger  
18 car of an insured person in settlement of a total loss claim.  
19 The tax imposed may not become effective before the first day  
20 of the month following the passage of the ordinance imposing  
21 the tax and receipt of a certified copy of the ordinance by the  
22 Department of Revenue. The Department of Revenue shall collect  
23 the tax for the Authority in accordance with Sections 3-2002  
24 and 3-2003 of the Illinois Vehicle Code.

25 Except as otherwise provided in this paragraph, the ~~The~~  
26 Department shall immediately pay over to the State Treasurer,

1 ex officio, as trustee, all taxes collected hereunder. Taxes  
2 and penalties collected in DuPage, Kane, Lake, McHenry and Will  
3 Counties on aviation fuel sold on or after December 1, 2019  
4 from the 0.50% of the 0.75% rate shall be immediately paid over  
5 by the Department to the State Treasurer, ex officio, as  
6 trustee, for deposit into the Local Government Aviation Trust  
7 Fund. The Department shall only pay moneys into the Local  
8 Government Aviation Trust Fund under this Act for so long as  
9 the revenue use requirements of 49 U.S.C. 47107(b) and 49  
10 U.S.C. 47133 are binding on the Authority.

11 As soon as possible after the first day of each month,  
12 beginning January 1, 2011, upon certification of the Department  
13 of Revenue, the Comptroller shall order transferred, and the  
14 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
15 local sales tax increment, as defined in the Innovation  
16 Development and Economy Act, collected under this Section  
17 during the second preceding calendar month for sales within a  
18 STAR bond district.

19 After the monthly transfer to the STAR Bonds Revenue Fund,  
20 on or before the 25th day of each calendar month, the  
21 Department shall prepare and certify to the Comptroller the  
22 disbursement of stated sums of money to the Authority. The  
23 amount to be paid to the Authority shall be the amount  
24 collected hereunder during the second preceding calendar month  
25 by the Department, less any amount determined by the Department  
26 to be necessary for the payment of refunds, and less any

1 amounts that are transferred to the STAR Bonds Revenue Fund.  
2 Within 10 days after receipt by the Comptroller of the  
3 disbursement certification to the Authority provided for in  
4 this Section to be given to the Comptroller by the Department,  
5 the Comptroller shall cause the orders to be drawn for that  
6 amount in accordance with the directions contained in the  
7 certification.

8 (i) The Board may not impose any other taxes except as it  
9 may from time to time be authorized by law to impose.

10 (j) A certificate of registration issued by the State  
11 Department of Revenue to a retailer under the Retailers'  
12 Occupation Tax Act or under the Service Occupation Tax Act  
13 shall permit the registrant to engage in a business that is  
14 taxed under the tax imposed under paragraphs (b), (e), (f) or  
15 (g) of this Section and no additional registration shall be  
16 required under the tax. A certificate issued under the Use Tax  
17 Act or the Service Use Tax Act shall be applicable with regard  
18 to any tax imposed under paragraph (c) of this Section.

19 (k) The provisions of any tax imposed under paragraph (c)  
20 of this Section shall conform as closely as may be practicable  
21 to the provisions of the Use Tax Act, including without  
22 limitation conformity as to penalties with respect to the tax  
23 imposed and as to the powers of the State Department of Revenue  
24 to promulgate and enforce rules and regulations relating to the  
25 administration and enforcement of the provisions of the tax  
26 imposed. The taxes shall be imposed only on use within the

1 metropolitan region and at rates as provided in the paragraph.

2 (l) The Board in imposing any tax as provided in paragraphs  
3 (b) and (c) of this Section, shall, after seeking the advice of  
4 the State Department of Revenue, provide means for retailers,  
5 users or purchasers of motor fuel for purposes other than those  
6 with regard to which the taxes may be imposed as provided in  
7 those paragraphs to receive refunds of taxes improperly paid,  
8 which provisions may be at variance with the refund provisions  
9 as applicable under the Municipal Retailers Occupation Tax Act.  
10 The State Department of Revenue may provide for certificates of  
11 registration for users or purchasers of motor fuel for purposes  
12 other than those with regard to which taxes may be imposed as  
13 provided in paragraphs (b) and (c) of this Section to  
14 facilitate the reporting and nontaxability of the exempt sales  
15 or uses.

16 (m) Any ordinance imposing or discontinuing any tax under  
17 this Section shall be adopted and a certified copy thereof  
18 filed with the Department on or before June 1, whereupon the  
19 Department of Revenue shall proceed to administer and enforce  
20 this Section on behalf of the Regional Transportation Authority  
21 as of September 1 next following such adoption and filing.  
22 Beginning January 1, 1992, an ordinance or resolution imposing  
23 or discontinuing the tax hereunder shall be adopted and a  
24 certified copy thereof filed with the Department on or before  
25 the first day of July, whereupon the Department shall proceed  
26 to administer and enforce this Section as of the first day of

1 October next following such adoption and filing. Beginning  
2 January 1, 1993, an ordinance or resolution imposing,  
3 increasing, decreasing, or discontinuing the tax hereunder  
4 shall be adopted and a certified copy thereof filed with the  
5 Department, whereupon the Department shall proceed to  
6 administer and enforce this Section as of the first day of the  
7 first month to occur not less than 60 days following such  
8 adoption and filing. Any ordinance or resolution of the  
9 Authority imposing a tax under this Section and in effect on  
10 August 1, 2007 shall remain in full force and effect and shall  
11 be administered by the Department of Revenue under the terms  
12 and conditions and rates of tax established by such ordinance  
13 or resolution until the Department begins administering and  
14 enforcing an increased tax under this Section as authorized by  
15 Public Act 95-708. The tax rates authorized by Public Act  
16 95-708 are effective only if imposed by ordinance of the  
17 Authority.

18 (n) Except as otherwise provided in this subsection (n),  
19 the State Department of Revenue shall, upon collecting any  
20 taxes as provided in this Section, pay the taxes over to the  
21 State Treasurer as trustee for the Authority. The taxes shall  
22 be held in a trust fund outside the State Treasury. On or  
23 before the 25th day of each calendar month, the State  
24 Department of Revenue shall prepare and certify to the  
25 Comptroller of the State of Illinois and to the Authority (i)  
26 the amount of taxes collected in each county ~~County~~ other than

1 Cook County in the metropolitan region, (ii) the amount of  
2 taxes collected within the City of Chicago, and (iii) the  
3 amount collected in that portion of Cook County outside of  
4 Chicago, each amount less the amount necessary for the payment  
5 of refunds to taxpayers located in those areas described in  
6 items (i), (ii), and (iii), and less 1.5% of the remainder,  
7 which shall be transferred from the trust fund into the Tax  
8 Compliance and Administration Fund. The Department, at the time  
9 of each monthly disbursement to the Authority, shall prepare  
10 and certify to the State Comptroller the amount to be  
11 transferred into the Tax Compliance and Administration Fund  
12 under this subsection. Within 10 days after receipt by the  
13 Comptroller of the certification of the amounts, the  
14 Comptroller shall cause an order to be drawn for the transfer  
15 of the amount certified into the Tax Compliance and  
16 Administration Fund and the payment of two-thirds of the  
17 amounts certified in item (i) of this subsection to the  
18 Authority and one-third of the amounts certified in item (i) of  
19 this subsection to the respective counties other than Cook  
20 County and the amount certified in items (ii) and (iii) of this  
21 subsection to the Authority.

22 In addition to the disbursement required by the preceding  
23 paragraph, an allocation shall be made in July 1991 and each  
24 year thereafter to the Regional Transportation Authority. The  
25 allocation shall be made in an amount equal to the average  
26 monthly distribution during the preceding calendar year



1 (excluding the 2 months of lowest receipts) and the allocation  
2 shall include the amount of average monthly distribution from  
3 the Regional Transportation Authority Occupation and Use Tax  
4 Replacement Fund. The distribution made in July 1992 and each  
5 year thereafter under this paragraph and the preceding  
6 paragraph shall be reduced by the amount allocated and  
7 disbursed under this paragraph in the preceding calendar year.  
8 The Department of Revenue shall prepare and certify to the  
9 Comptroller for disbursement the allocations made in  
10 accordance with this paragraph.

11 (o) Failure to adopt a budget ordinance or otherwise to  
12 comply with Section 4.01 of this Act or to adopt a Five-year  
13 Capital Program or otherwise to comply with paragraph (b) of  
14 Section 2.01 of this Act shall not affect the validity of any  
15 tax imposed by the Authority otherwise in conformity with law.

16 (p) At no time shall a public transportation tax or motor  
17 vehicle parking tax authorized under paragraphs (b), (c),l and  
18 (d) of this Section be in effect at the same time as any  
19 retailers' occupation, use or service occupation tax  
20 authorized under paragraphs (e), (f),l and (g) of this Section  
21 is in effect.

22 Any taxes imposed under the authority provided in  
23 paragraphs (b), (c),l and (d) shall remain in effect only until  
24 the time as any tax authorized by paragraph ~~paragraphs~~ (e),  
25 (f),l or (g) of this Section are imposed and becomes effective.  
26 Once any tax authorized by paragraph ~~paragraphs~~ (e), (f),l or

1 (g) is imposed the Board may not reimpose taxes as authorized  
2 in paragraphs (b), (c), and (d) of the Section unless any tax  
3 authorized by paragraph ~~paragraphs~~ (e), (f), or (g) of this  
4 Section becomes ineffective by means other than an ordinance of  
5 the Board.

6 (q) Any existing rights, remedies and obligations  
7 (including enforcement by the Regional Transportation  
8 Authority) arising under any tax imposed under paragraph  
9 ~~paragraphs~~ (b), (c), or (d) of this Section shall not be  
10 affected by the imposition of a tax under paragraph ~~paragraphs~~  
11 (e), (f), or (g) of this Section.

12 (Source: P.A. 99-180, eff. 7-29-15; 99-217, eff. 7-31-15;  
13 99-642, eff. 7-28-16; 100-23, eff. 7-6-17; 100-587, eff.  
14 6-4-18; 100-1171, eff. 1-4-19; revised 1-11-19.)

15 Section 15-75. The Water Commission Act of 1985 is amended  
16 by changing Section 4 as follows:

17 (70 ILCS 3720/4) (from Ch. 111 2/3, par. 254)

18 Sec. 4. Taxes.

19 (a) The board of commissioners of any county water  
20 commission may, by ordinance, impose throughout the territory  
21 of the commission any or all of the taxes provided in this  
22 Section for its corporate purposes. However, no county water  
23 commission may impose any such tax unless the commission  
24 certifies the proposition of imposing the tax to the proper

1 election officials, who shall submit the proposition to the  
 2 voters residing in the territory at an election in accordance  
 3 with the general election law, and the proposition has been  
 4 approved by a majority of those voting on the proposition.

5 The proposition shall be in the form provided in Section 5  
 6 or shall be substantially in the following form:

7 -----

8	Shall the (insert corporate	
9	name of county water commission)	YES
10	impose (state type of tax or	-----
11	taxes to be imposed) at the	NO
12	rate of 1/4%?	

13 -----

14 Taxes imposed under this Section and civil penalties  
 15 imposed incident thereto shall be collected and enforced by the  
 16 State Department of Revenue. The Department shall have the  
 17 power to administer and enforce the taxes and to determine all  
 18 rights for refunds for erroneous payments of the taxes.

19 (b) The board of commissioners may impose a County Water  
 20 Commission Retailers' Occupation Tax upon all persons engaged  
 21 in the business of selling tangible personal property at retail  
 22 in the territory of the commission at a rate of 1/4% of the  
 23 gross receipts from the sales made in the course of such  
 24 business within the territory. The tax imposed under this  
 25 paragraph and all civil penalties that may be assessed as an  
 26 incident thereof shall be collected and enforced by the State

1 Department of Revenue. The Department shall have full power to  
2 administer and enforce this paragraph; to collect all taxes and  
3 penalties due hereunder; to dispose of taxes and penalties so  
4 collected in the manner hereinafter provided; and to determine  
5 all rights to credit memoranda arising on account of the  
6 erroneous payment of tax or penalty hereunder. In the  
7 administration of, and compliance with, this paragraph, the  
8 Department and persons who are subject to this paragraph shall  
9 have the same rights, remedies, privileges, immunities, powers  
10 and duties, and be subject to the same conditions,  
11 restrictions, limitations, penalties, exclusions, exemptions  
12 and definitions of terms, and employ the same modes of  
13 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,  
14 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions  
15 therein other than the State rate of tax except that tangible  
16 personal property taxed at the 1% rate under the Retailers'  
17 Occupation Tax Act shall not be subject to tax hereunder), 2c,  
18 3 (except as to the disposition of taxes and penalties  
19 collected, and except that the retailer's discount is not  
20 allowed for taxes paid on aviation fuel sold on or after  
21 December 1, 2019), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j,  
22 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12, and 13 of the  
23 Retailers' Occupation Tax Act and Section 3-7 of the Uniform  
24 Penalty and Interest Act, as fully as if those provisions were  
25 set forth herein.

26 Persons subject to any tax imposed under the authority

1 granted in this paragraph may reimburse themselves for their  
2 seller's tax liability hereunder by separately stating the tax  
3 as an additional charge, which charge may be stated in  
4 combination, in a single amount, with State taxes that sellers  
5 are required to collect under the Use Tax Act and under  
6 subsection (e) of Section 4.03 of the Regional Transportation  
7 Authority Act, in accordance with such bracket schedules as the  
8 Department may prescribe.

9 Whenever the Department determines that a refund should be  
10 made under this paragraph to a claimant instead of issuing a  
11 credit memorandum, the Department shall notify the State  
12 Comptroller, who shall cause the 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 a county water commission tax fund established  
16 under subsection (g) of this Section.

17 For the purpose of determining whether a tax authorized  
18 under this paragraph is applicable, a retail sale by a producer  
19 of coal or other mineral mined in Illinois is a sale at retail  
20 at the place where the coal or other mineral mined in Illinois  
21 is extracted from the earth. This paragraph does not apply to  
22 coal or other mineral when it is delivered or shipped by the  
23 seller to the purchaser at a point outside Illinois so that the  
24 sale is exempt under the Federal Constitution as a sale in  
25 interstate or foreign commerce.

26 If a tax is imposed under this subsection (b), a tax shall

1 also be imposed under subsections (c) and (d) of this Section.

2 No tax shall be imposed or collected under this subsection  
3 on the sale of a motor vehicle in this State to a resident of  
4 another state if that motor vehicle will not be titled in this  
5 State.

6 Nothing in this paragraph shall be construed to authorize a  
7 county water commission to impose a tax upon the privilege of  
8 engaging in any business which under the Constitution of the  
9 United States may not be made the subject of taxation by this  
10 State.

11 (c) If a tax has been imposed under subsection (b), a  
12 County Water Commission Service Occupation Tax shall also be  
13 imposed upon all persons engaged, in the territory of the  
14 commission, in the business of making sales of service, who, as  
15 an incident to making the sales of service, transfer tangible  
16 personal property within the territory. The tax rate shall be  
17 1/4% of the selling price of tangible personal property so  
18 transferred within the territory. The tax imposed under this  
19 paragraph and all civil penalties that may be assessed as an  
20 incident thereof shall be collected and enforced by the State  
21 Department of Revenue. The Department shall have full power to  
22 administer and enforce this paragraph; to collect all taxes and  
23 penalties due hereunder; to dispose of taxes and penalties so  
24 collected in the manner hereinafter provided; and to determine  
25 all rights to credit memoranda arising on account of the  
26 erroneous payment of tax or penalty hereunder. In the

1 administration of, and compliance with, this paragraph, the  
2 Department and persons who are subject to this paragraph shall  
3 have the same rights, remedies, privileges, immunities, powers  
4 and duties, and be subject to the same conditions,  
5 restrictions, limitations, penalties, exclusions, exemptions  
6 and definitions of terms, and employ the same modes of  
7 procedure, as are prescribed in Sections 1a-1, 2 (except that  
8 the reference to State in the definition of supplier  
9 maintaining a place of business in this State shall mean the  
10 territory of the commission), 2a, 3 through 3-50 (in respect to  
11 all provisions therein other than the State rate of tax except  
12 that tangible personal property taxed at the 1% rate under the  
13 Service Occupation Tax Act shall not be subject to tax  
14 hereunder), 4 (except that the reference to the State shall be  
15 to the territory of the commission), 5, 7, 8 (except that the  
16 jurisdiction to which the tax shall be a debt to the extent  
17 indicated in that Section 8 shall be the commission), 9 (except  
18 as to the disposition of taxes and penalties collected and  
19 except that the returned merchandise credit for this tax may  
20 not be taken against any State tax, and except that the  
21 retailer's discount is not allowed for taxes paid on aviation  
22 fuel sold on or after December 1, 2019), 10, 11, 12 (except the  
23 reference therein to Section 2b of the Retailers' Occupation  
24 Tax Act), 13 (except that any reference to the State shall mean  
25 the territory of the commission), the first paragraph of  
26 Section 15, 15.5, 16, 17, 18, 19, and 20 of the Service

1 Occupation Tax Act as fully as if those provisions were set  
2 forth herein.

3 Persons subject to any tax imposed under the authority  
4 granted in this paragraph may reimburse themselves for their  
5 serviceman's tax liability hereunder by separately stating the  
6 tax as an additional charge, which charge may be stated in  
7 combination, in a single amount, with State tax that servicemen  
8 are authorized to collect under the Service Use Tax Act, and  
9 any tax for which servicemen may be liable under subsection (f)  
10 of Section 4.03 of the Regional Transportation Authority Act,  
11 in accordance with such bracket schedules as the Department may  
12 prescribe.

13 Whenever the Department determines that a refund should be  
14 made under this paragraph to a claimant instead of issuing a  
15 credit memorandum, the Department shall notify the State  
16 Comptroller, who shall cause the warrant to be drawn for the  
17 amount specified, and to the person named, in the notification  
18 from the Department. The refund shall be paid by the State  
19 Treasurer out of a county water commission tax fund established  
20 under subsection (g) of this Section.

21 Nothing in this paragraph shall be construed to authorize a  
22 county water commission to impose a tax upon the privilege of  
23 engaging in any business which under the Constitution of the  
24 United States may not be made the subject of taxation by the  
25 State.

26 (d) If a tax has been imposed under subsection (b), a tax



1 shall also be imposed upon the privilege of using, in the  
2 territory of the commission, any item of tangible personal  
3 property that is purchased outside the territory at retail from  
4 a retailer, and that is titled or registered with an agency of  
5 this State's government, at a rate of 1/4% of the selling price  
6 of the tangible personal property within the territory, as  
7 "selling price" is defined in the Use Tax Act. The tax shall be  
8 collected from persons whose Illinois address for titling or  
9 registration purposes is given as being in the territory. The  
10 tax shall be collected by the Department of Revenue for a  
11 county water commission. The tax must be paid to the State, or  
12 an exemption determination must be obtained from the Department  
13 of Revenue, before the title or certificate of registration for  
14 the property may be issued. The tax or proof of exemption may  
15 be transmitted to the Department by way of the State agency  
16 with which, or the State officer with whom, the tangible  
17 personal property must be titled or registered if the  
18 Department and the State agency or State officer determine that  
19 this procedure will expedite the processing of applications for  
20 title or registration.

21 The Department shall have full power to administer and  
22 enforce this paragraph; to collect all taxes, penalties, and  
23 interest due hereunder; to dispose of taxes, penalties, and  
24 interest so collected in the manner hereinafter provided; and  
25 to determine all rights to credit memoranda or refunds arising  
26 on account of the erroneous payment of tax, penalty, or

1 interest hereunder. In the administration of and compliance  
2 with this paragraph, the Department and persons who are subject  
3 to this paragraph shall have the same rights, remedies,  
4 privileges, immunities, powers, and duties, and be subject to  
5 the same conditions, restrictions, limitations, penalties,  
6 exclusions, exemptions, and definitions of terms and employ the  
7 same modes of procedure, as are prescribed in Sections 2  
8 (except the definition of "retailer maintaining a place of  
9 business in this State"), 3 through 3-80 (except provisions  
10 pertaining to the State rate of tax, and except provisions  
11 concerning collection or refunding of the tax by retailers), 4,  
12 11, 12, 12a, 14, 15, 19 (except the portions pertaining to  
13 claims by retailers and except the last paragraph concerning  
14 refunds), 20, 21, and 22 of the Use Tax Act and Section 3-7 of  
15 the Uniform Penalty and Interest Act that are not inconsistent  
16 with this paragraph, as fully as if those provisions were set  
17 forth herein.

18 Whenever the Department determines that a refund should be  
19 made under this paragraph to a claimant instead of issuing a  
20 credit memorandum, the Department shall notify the State  
21 Comptroller, who shall cause the order to be drawn for the  
22 amount specified, and to the person named, in the notification  
23 from the Department. The refund shall be paid by the State  
24 Treasurer out of a county water commission tax fund established  
25 under subsection (g) of this Section.

26 (e) A certificate of registration issued by the State

1 Department of Revenue to a retailer under the Retailers'  
2 Occupation Tax Act or under the Service Occupation Tax Act  
3 shall permit the registrant to engage in a business that is  
4 taxed under the tax imposed under subsection (b), (c), or (d)  
5 of this Section and no additional registration shall be  
6 required under the tax. A certificate issued under the Use Tax  
7 Act or the Service Use Tax Act shall be applicable with regard  
8 to any tax imposed under subsection (c) of this Section.

9 (f) Any ordinance imposing or discontinuing any tax under  
10 this Section shall be adopted and a certified copy thereof  
11 filed with the Department on or before June 1, whereupon the  
12 Department of Revenue shall proceed to administer and enforce  
13 this Section on behalf of the county water commission as of  
14 September 1 next following the adoption and filing. Beginning  
15 January 1, 1992, an ordinance or resolution imposing or  
16 discontinuing the tax hereunder shall be adopted and a  
17 certified copy thereof filed with the Department on or before  
18 the first day of July, whereupon the Department shall proceed  
19 to administer and enforce this Section as of the first day of  
20 October next following such adoption and filing. Beginning  
21 January 1, 1993, an ordinance or resolution imposing or  
22 discontinuing the tax hereunder shall be adopted and a  
23 certified copy thereof filed with the Department on or before  
24 the first day of October, whereupon the Department shall  
25 proceed to administer and enforce this Section as of the first  
26 day of January next following such adoption and filing.

1 (g) The State Department of Revenue shall, upon collecting  
2 any taxes as provided in this Section, pay the taxes over to  
3 the State Treasurer as trustee for the commission. The taxes  
4 shall be held in a trust fund outside the State Treasury.

5 As soon as possible after the first day of each month,  
6 beginning January 1, 2011, upon certification of the Department  
7 of Revenue, the Comptroller shall order transferred, and the  
8 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
9 local sales tax increment, as defined in the Innovation  
10 Development and Economy Act, collected under this Section  
11 during the second preceding calendar month for sales within a  
12 STAR bond district.

13 After the monthly transfer to the STAR Bonds Revenue Fund,  
14 on or before the 25th day of each calendar month, the State  
15 Department of Revenue shall prepare and certify to the  
16 Comptroller of the State of Illinois the amount to be paid to  
17 the commission, which shall be the amount (not including credit  
18 memoranda) collected under this Section during the second  
19 preceding calendar month by the Department plus an amount the  
20 Department determines is necessary to offset any amounts that  
21 were erroneously paid to a different taxing body, and not  
22 including any amount equal to the amount of refunds made during  
23 the second preceding calendar month by the Department on behalf  
24 of the commission, and not including any amount that the  
25 Department determines is necessary to offset any amounts that  
26 were payable to a different taxing body but were erroneously

1 paid to the commission, and less any amounts that are  
2 transferred to the STAR Bonds Revenue Fund, less 1.5% of the  
3 remainder, which shall be transferred into the Tax Compliance  
4 and Administration Fund. The Department, at the time of each  
5 monthly disbursement to the commission, shall prepare and  
6 certify to the State Comptroller the amount to be transferred  
7 into the Tax Compliance and Administration Fund under this  
8 subsection. Within 10 days after receipt by the Comptroller of  
9 the certification of the amount to be paid to the commission  
10 and the Tax Compliance and Administration Fund, the Comptroller  
11 shall cause an order to be drawn for the payment for the amount  
12 in accordance with the direction in the certification.

13 (h) Beginning June 1, 2016, any tax imposed pursuant to  
14 this Section may no longer be imposed or collected, unless a  
15 continuation of the tax is approved by the voters at a  
16 referendum as set forth in this Section.

17 (Source: P.A. 99-217, eff. 7-31-15; 99-642, eff. 7-28-16;  
18 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-863, eff.  
19 8-14-18; 100-1171, eff. 1-4-19; revised 1-11-19.)

20 Section 15-80. The Environmental Impact Fee Law is amended  
21 by changing Sections 315 and 320 as follows:

22 (415 ILCS 125/315)

23 (Section scheduled to be repealed on January 1, 2025)

24 Sec. 315. Fee on receivers of fuel for sale or use;

1 collection and reporting. A person that is required to pay the  
2 fee imposed by this Law shall pay the fee to the Department by  
3 return showing all fuel purchased, acquired, or received and  
4 sold, distributed or used during the preceding calendar month,  
5 including losses of fuel as the result of evaporation or  
6 shrinkage due to temperature variations, and such other  
7 reasonable information as the Department may require. Losses of  
8 fuel as the result of evaporation or shrinkage due to  
9 temperature variations may not exceed 1% of the total gallons  
10 in storage at the beginning of the month, plus the receipts of  
11 gallonage during the month, minus the gallonage remaining in  
12 storage at the end of the month. Any loss reported that is in  
13 excess of this amount shall be subject to the fee imposed by  
14 Section 310 of this Law. On and after July 1, 2001, for each  
15 6-month period January through June, net losses of fuel (for  
16 each category of fuel that is required to be reported on a  
17 return) as the result of evaporation or shrinkage due to  
18 temperature variations may not exceed 1% of the total gallons  
19 in storage at the beginning of each January, plus the receipts  
20 of gallonage each January through June, minus the gallonage  
21 remaining in storage at the end of each June. On and after July  
22 1, 2001, for each 6-month period July through December, net  
23 losses of fuel (for each category of fuel that is required to  
24 be reported on a return) as the result of evaporation or  
25 shrinkage due to temperature variations may not exceed 1% of  
26 the total gallons in storage at the beginning of each July,

1 plus the receipts of gallonage each July through December,  
2 minus the gallonage remaining in storage at the end of each  
3 December. Any net loss reported that is in excess of this  
4 amount shall be subject to the fee imposed by Section 310 of  
5 this Law. For purposes of this Section, "net loss" means the  
6 number of gallons gained through temperature variations minus  
7 the number of gallons lost through temperature variations or  
8 evaporation for each of the respective 6-month periods.

9 The return shall be prescribed by the Department and shall  
10 be filed between the 1st and 20th days of each calendar month.  
11 The Department may, in its discretion, combine the return filed  
12 under this Law with the return filed under Section 2b of the  
13 Motor Fuel Tax Law. If the return is timely filed, the receiver  
14 may take a discount of 2% through June 30, 2003 and 1.75%  
15 thereafter to reimburse himself for the expenses incurred in  
16 keeping records, preparing and filing returns, collecting and  
17 remitting the fee, and supplying data to the Department on  
18 request. However, the discount applies only to the amount of  
19 the fee payment that accompanies a return that is timely filed  
20 in accordance with this Section. The discount is not permitted  
21 on fees paid on aviation fuel sold or used on and after  
22 December 1, 2019. This exception for aviation fuel only applies  
23 for so long as the revenue use requirements of 49 U.S.C. §47017  
24 (b) and 49 U.S.C. §47133 are binding on the State.

25 Beginning on January 1, 2018, each retailer required or  
26 authorized to collect the fee imposed by this Act on aviation

1 fuel at retail in this State during the preceding calendar  
2 month shall, instead of reporting and paying tax on aviation  
3 fuel as otherwise required by this Section, file an aviation  
4 fuel tax return with the Department, on or before the twentieth  
5 day of each calendar month. The requirements related to the  
6 return shall be as otherwise provided in this Section.  
7 Notwithstanding any other provisions of this Act to the  
8 contrary, retailers collecting fees on aviation fuel shall file  
9 all aviation fuel tax returns and shall make all aviation fuel  
10 fee payments by electronic means in the manner and form  
11 required by the Department. For purposes of this paragraph,  
12 "aviation fuel" means a product that is intended for use or  
13 offered for sale as fuel for an aircraft.

14 If any payment provided for in this Section exceeds the  
15 receiver's liabilities under this Act, as shown on an original  
16 return, the Department may authorize the receiver to credit  
17 such excess payment against liability subsequently to be  
18 remitted to the Department under this Act, in accordance with  
19 reasonable rules adopted by the Department. If the Department  
20 subsequently determines that all or any part of the credit  
21 taken was not actually due to the receiver, the receiver's  
22 discount shall be reduced by an amount equal to the difference  
23 between the discount as applied to the credit taken and that  
24 actually due, and that receiver shall be liable for penalties  
25 and interest on such difference.

26 (Source: P.A. 100-1171, eff. 1-4-19.)



1 (415 ILCS 125/320)

2 (Section scheduled to be repealed on January 1, 2025)

3 Sec. 320. Deposit of fee receipts. Except as otherwise  
4 provided in this paragraph, all ~~All~~ money received by the  
5 Department under this Law shall be deposited in the Underground  
6 Storage Tank Fund created by Section 57.11 of the Environmental  
7 Protection Act. All money received for aviation fuel by the  
8 Department under this Law on or after December 1, 2019, shall  
9 be immediately paid over by the Department to the State  
10 Aviation Program Fund. The Department shall only pay such  
11 moneys into the State Aviation Program Fund under this Act for  
12 so long as the revenue use requirements of 49 U.S.C. 47107(b)  
13 and 49 U.S.C. 47133 are binding on the State. For purposes of  
14 this Section, "aviation fuel" means a product that is intended  
15 for use or offered for sale as fuel for an aircraft.

16 (Source: P.A. 89-428, eff. 1-1-96; 89-457, eff. 5-22-96; 90-14,  
17 eff. 7-1-97.)

18 ARTICLE 20. NURSING HOMES

19 Section 20-5. The Illinois Administrative Procedure Act is  
20 amended by changing Section 5-45 as follows:

21 (5 ILCS 100/5-45) (from Ch. 127, par. 1005-45)

22 Sec. 5-45. Emergency rulemaking.

1           (a) "Emergency" means the existence of any situation that  
2 any agency finds reasonably constitutes a threat to the public  
3 interest, safety, or welfare.

4           (b) If any agency finds that an emergency exists that  
5 requires adoption of a rule upon fewer days than is required by  
6 Section 5-40 and states in writing its reasons for that  
7 finding, the agency may adopt an emergency rule without prior  
8 notice or hearing upon filing a notice of emergency rulemaking  
9 with the Secretary of State under Section 5-70. The notice  
10 shall include the text of the emergency rule and shall be  
11 published in the Illinois Register. Consent orders or other  
12 court orders adopting settlements negotiated by an agency may  
13 be adopted under this Section. Subject to applicable  
14 constitutional or statutory provisions, an emergency rule  
15 becomes effective immediately upon filing under Section 5-65 or  
16 at a stated date less than 10 days thereafter. The agency's  
17 finding and a statement of the specific reasons for the finding  
18 shall be filed with the rule. The agency shall take reasonable  
19 and appropriate measures to make emergency rules known to the  
20 persons who may be affected by them.

21           (c) An emergency rule may be effective for a period of not  
22 longer than 150 days, but the agency's authority to adopt an  
23 identical rule under Section 5-40 is not precluded. No  
24 emergency rule may be adopted more than once in any 24-month  
25 period, except that this limitation on the number of emergency  
26 rules that may be adopted in a 24-month period does not apply

1 to (i) emergency rules that make additions to and deletions  
2 from the Drug Manual under Section 5-5.16 of the Illinois  
3 Public Aid Code or the generic drug formulary under Section  
4 3.14 of the Illinois Food, Drug and Cosmetic Act, (ii)  
5 emergency rules adopted by the Pollution Control Board before  
6 July 1, 1997 to implement portions of the Livestock Management  
7 Facilities Act, (iii) emergency rules adopted by the Illinois  
8 Department of Public Health under subsections (a) through (i)  
9 of Section 2 of the Department of Public Health Act when  
10 necessary to protect the public's health, (iv) emergency rules  
11 adopted pursuant to subsection (n) of this Section, (v)  
12 emergency rules adopted pursuant to subsection (o) of this  
13 Section, or (vi) emergency rules adopted pursuant to subsection  
14 (c-5) of this Section. Two or more emergency rules having  
15 substantially the same purpose and effect shall be deemed to be  
16 a single rule for purposes of this Section.

17 (c-5) To facilitate the maintenance of the program of group  
18 health benefits provided to annuitants, survivors, and retired  
19 employees under the State Employees Group Insurance Act of  
20 1971, rules to alter the contributions to be paid by the State,  
21 annuitants, survivors, retired employees, or any combination  
22 of those entities, for that program of group health benefits,  
23 shall be adopted as emergency rules. The adoption of those  
24 rules shall be considered an emergency and necessary for the  
25 public interest, safety, and welfare.

26 (d) In order to provide for the expeditious and timely

1 implementation of the State's fiscal year 1999 budget,  
2 emergency rules to implement any provision of Public Act 90-587  
3 or 90-588 or any other budget initiative for fiscal year 1999  
4 may be adopted in accordance with this Section by the agency  
5 charged with administering that provision or initiative,  
6 except that the 24-month limitation on the adoption of  
7 emergency rules and the provisions of Sections 5-115 and 5-125  
8 do not apply to rules adopted under this subsection (d). The  
9 adoption of emergency rules authorized by this subsection (d)  
10 shall be deemed to be necessary for the public interest,  
11 safety, and welfare.

12 (e) In order to provide for the expeditious and timely  
13 implementation of the State's fiscal year 2000 budget,  
14 emergency rules to implement any provision of Public Act 91-24  
15 or any other budget initiative for fiscal year 2000 may be  
16 adopted in accordance with this Section by the agency charged  
17 with administering that provision or initiative, except that  
18 the 24-month limitation on the adoption of emergency rules and  
19 the provisions of Sections 5-115 and 5-125 do not apply to  
20 rules adopted under this subsection (e). The adoption of  
21 emergency rules authorized by this subsection (e) shall be  
22 deemed to be necessary for the public interest, safety, and  
23 welfare.

24 (f) In order to provide for the expeditious and timely  
25 implementation of the State's fiscal year 2001 budget,  
26 emergency rules to implement any provision of Public Act 91-712

1 or any other budget initiative for fiscal year 2001 may be  
2 adopted in accordance with this Section by the agency charged  
3 with administering that provision or initiative, except that  
4 the 24-month limitation on the adoption of emergency rules and  
5 the provisions of Sections 5-115 and 5-125 do not apply to  
6 rules adopted under this subsection (f). The adoption of  
7 emergency rules authorized by this subsection (f) shall be  
8 deemed to be necessary for the public interest, safety, and  
9 welfare.

10 (g) In order to provide for the expeditious and timely  
11 implementation of the State's fiscal year 2002 budget,  
12 emergency rules to implement any provision of Public Act 92-10  
13 or any other budget initiative for fiscal year 2002 may be  
14 adopted in accordance with this Section by the agency charged  
15 with administering that provision or initiative, except that  
16 the 24-month limitation on the adoption of emergency rules and  
17 the provisions of Sections 5-115 and 5-125 do not apply to  
18 rules adopted under this subsection (g). The adoption of  
19 emergency rules authorized by this subsection (g) shall be  
20 deemed to be necessary for the public interest, safety, and  
21 welfare.

22 (h) In order to provide for the expeditious and timely  
23 implementation of the State's fiscal year 2003 budget,  
24 emergency rules to implement any provision of Public Act 92-597  
25 or any other budget initiative for fiscal year 2003 may be  
26 adopted in accordance with this Section by the agency charged

1 with administering that provision or initiative, except that  
2 the 24-month limitation on the adoption of emergency rules and  
3 the provisions of Sections 5-115 and 5-125 do not apply to  
4 rules adopted under this subsection (h). The adoption of  
5 emergency rules authorized by this subsection (h) shall be  
6 deemed to be necessary for the public interest, safety, and  
7 welfare.

8 (i) In order to provide for the expeditious and timely  
9 implementation of the State's fiscal year 2004 budget,  
10 emergency rules to implement any provision of Public Act 93-20  
11 or any other budget initiative for fiscal year 2004 may be  
12 adopted in accordance with this Section by the agency charged  
13 with administering that provision or initiative, except that  
14 the 24-month limitation on the adoption of emergency rules and  
15 the provisions of Sections 5-115 and 5-125 do not apply to  
16 rules adopted under this subsection (i). The adoption of  
17 emergency rules authorized by this subsection (i) shall be  
18 deemed to be necessary for the public interest, safety, and  
19 welfare.

20 (j) In order to provide for the expeditious and timely  
21 implementation of the provisions of the State's fiscal year  
22 2005 budget as provided under the Fiscal Year 2005 Budget  
23 Implementation (Human Services) Act, emergency rules to  
24 implement any provision of the Fiscal Year 2005 Budget  
25 Implementation (Human Services) Act may be adopted in  
26 accordance with this Section by the agency charged with

1 administering that provision, except that the 24-month  
2 limitation on the adoption of emergency rules and the  
3 provisions of Sections 5-115 and 5-125 do not apply to rules  
4 adopted under this subsection (j). The Department of Public Aid  
5 may also adopt rules under this subsection (j) necessary to  
6 administer the Illinois Public Aid Code and the Children's  
7 Health Insurance Program Act. The adoption of emergency rules  
8 authorized by this subsection (j) shall be deemed to be  
9 necessary for the public interest, safety, and welfare.

10 (k) In order to provide for the expeditious and timely  
11 implementation of the provisions of the State's fiscal year  
12 2006 budget, emergency rules to implement any provision of  
13 Public Act 94-48 or any other budget initiative for fiscal year  
14 2006 may be adopted in accordance with this Section by the  
15 agency charged with administering that provision or  
16 initiative, except that the 24-month limitation on the adoption  
17 of emergency rules and the provisions of Sections 5-115 and  
18 5-125 do not apply to rules adopted under this subsection (k).  
19 The Department of Healthcare and Family Services may also adopt  
20 rules under this subsection (k) necessary to administer the  
21 Illinois Public Aid Code, the Senior Citizens and Persons with  
22 Disabilities Property Tax Relief Act, the Senior Citizens and  
23 Disabled Persons Prescription Drug Discount Program Act (now  
24 the Illinois Prescription Drug Discount Program Act), and the  
25 Children's Health Insurance Program Act. The adoption of  
26 emergency rules authorized by this subsection (k) shall be

1 deemed to be necessary for the public interest, safety, and  
2 welfare.

3 (l) In order to provide for the expeditious and timely  
4 implementation of the provisions of the State's fiscal year  
5 2007 budget, the Department of Healthcare and Family Services  
6 may adopt emergency rules during fiscal year 2007, including  
7 rules effective July 1, 2007, in accordance with this  
8 subsection to the extent necessary to administer the  
9 Department's responsibilities with respect to amendments to  
10 the State plans and Illinois waivers approved by the federal  
11 Centers for Medicare and Medicaid Services necessitated by the  
12 requirements of Title XIX and Title XXI of the federal Social  
13 Security Act. The adoption of emergency rules authorized by  
14 this subsection (l) shall be deemed to be necessary for the  
15 public interest, safety, and welfare.

16 (m) In order to provide for the expeditious and timely  
17 implementation of the provisions of the State's fiscal year  
18 2008 budget, the Department of Healthcare and Family Services  
19 may adopt emergency rules during fiscal year 2008, including  
20 rules effective July 1, 2008, in accordance with this  
21 subsection to the extent necessary to administer the  
22 Department's responsibilities with respect to amendments to  
23 the State plans and Illinois waivers approved by the federal  
24 Centers for Medicare and Medicaid Services necessitated by the  
25 requirements of Title XIX and Title XXI of the federal Social  
26 Security Act. The adoption of emergency rules authorized by



1 this subsection (m) shall be deemed to be necessary for the  
2 public interest, safety, and welfare.

3 (n) In order to provide for the expeditious and timely  
4 implementation of the provisions of the State's fiscal year  
5 2010 budget, emergency rules to implement any provision of  
6 Public Act 96-45 or any other budget initiative authorized by  
7 the 96th General Assembly for fiscal year 2010 may be adopted  
8 in accordance with this Section by the agency charged with  
9 administering that provision or initiative. The adoption of  
10 emergency rules authorized by this subsection (n) shall be  
11 deemed to be necessary for the public interest, safety, and  
12 welfare. The rulemaking authority granted in this subsection  
13 (n) shall apply only to rules promulgated during Fiscal Year  
14 2010.

15 (o) In order to provide for the expeditious and timely  
16 implementation of the provisions of the State's fiscal year  
17 2011 budget, emergency rules to implement any provision of  
18 Public Act 96-958 or any other budget initiative authorized by  
19 the 96th General Assembly for fiscal year 2011 may be adopted  
20 in accordance with this Section by the agency charged with  
21 administering that provision or initiative. The adoption of  
22 emergency rules authorized by this subsection (o) is deemed to  
23 be necessary for the public interest, safety, and welfare. The  
24 rulemaking authority granted in this subsection (o) applies  
25 only to rules promulgated on or after July 1, 2010 (the  
26 effective date of Public Act 96-958) through June 30, 2011.

1           (p) In order to provide for the expeditious and timely  
2 implementation of the provisions of Public Act 97-689,  
3 emergency rules to implement any provision of Public Act 97-689  
4 may be adopted in accordance with this subsection (p) by the  
5 agency charged with administering that provision or  
6 initiative. The 150-day limitation of the effective period of  
7 emergency rules does not apply to rules adopted under this  
8 subsection (p), and the effective period may continue through  
9 June 30, 2013. The 24-month limitation on the adoption of  
10 emergency rules does not apply to rules adopted under this  
11 subsection (p). The adoption of emergency rules authorized by  
12 this subsection (p) is deemed to be necessary for the public  
13 interest, safety, and welfare.

14           (q) In order to provide for the expeditious and timely  
15 implementation of the provisions of Articles 7, 8, 9, 11, and  
16 12 of Public Act 98-104, emergency rules to implement any  
17 provision of Articles 7, 8, 9, 11, and 12 of Public Act 98-104  
18 may be adopted in accordance with this subsection (q) by the  
19 agency charged with administering that provision or  
20 initiative. The 24-month limitation on the adoption of  
21 emergency rules does not apply to rules adopted under this  
22 subsection (q). The adoption of emergency rules authorized by  
23 this subsection (q) is deemed to be necessary for the public  
24 interest, safety, and welfare.

25           (r) In order to provide for the expeditious and timely  
26 implementation of the provisions of Public Act 98-651,

1 emergency rules to implement Public Act 98-651 may be adopted  
2 in accordance with this subsection (r) by the Department of  
3 Healthcare and Family Services. The 24-month limitation on the  
4 adoption of emergency rules does not apply to rules adopted  
5 under this subsection (r). The adoption of emergency rules  
6 authorized by this subsection (r) is deemed to be necessary for  
7 the public interest, safety, and welfare.

8 (s) In order to provide for the expeditious and timely  
9 implementation of the provisions of Sections 5-5b.1 and 5A-2 of  
10 the Illinois Public Aid Code, emergency rules to implement any  
11 provision of Section 5-5b.1 or Section 5A-2 of the Illinois  
12 Public Aid Code may be adopted in accordance with this  
13 subsection (s) by the Department of Healthcare and Family  
14 Services. The rulemaking authority granted in this subsection  
15 (s) shall apply only to those rules adopted prior to July 1,  
16 2015. Notwithstanding any other provision of this Section, any  
17 emergency rule adopted under this subsection (s) shall only  
18 apply to payments made for State fiscal year 2015. The adoption  
19 of emergency rules authorized by this subsection (s) is deemed  
20 to be necessary for the public interest, safety, and welfare.

21 (t) In order to provide for the expeditious and timely  
22 implementation of the provisions of Article II of Public Act  
23 99-6, emergency rules to implement the changes made by Article  
24 II of Public Act 99-6 to the Emergency Telephone System Act may  
25 be adopted in accordance with this subsection (t) by the  
26 Department of State Police. The rulemaking authority granted in

1 this subsection (t) shall apply only to those rules adopted  
2 prior to July 1, 2016. The 24-month limitation on the adoption  
3 of emergency rules does not apply to rules adopted under this  
4 subsection (t). The adoption of emergency rules authorized by  
5 this subsection (t) is deemed to be necessary for the public  
6 interest, safety, and welfare.

7 (u) In order to provide for the expeditious and timely  
8 implementation of the provisions of the Burn Victims Relief  
9 Act, emergency rules to implement any provision of the Act may  
10 be adopted in accordance with this subsection (u) by the  
11 Department of Insurance. The rulemaking authority granted in  
12 this subsection (u) shall apply only to those rules adopted  
13 prior to December 31, 2015. The adoption of emergency rules  
14 authorized by this subsection (u) is deemed to be necessary for  
15 the public interest, safety, and welfare.

16 (v) In order to provide for the expeditious and timely  
17 implementation of the provisions of Public Act 99-516,  
18 emergency rules to implement Public Act 99-516 may be adopted  
19 in accordance with this subsection (v) by the Department of  
20 Healthcare and Family Services. The 24-month limitation on the  
21 adoption of emergency rules does not apply to rules adopted  
22 under this subsection (v). The adoption of emergency rules  
23 authorized by this subsection (v) is deemed to be necessary for  
24 the public interest, safety, and welfare.

25 (w) In order to provide for the expeditious and timely  
26 implementation of the provisions of Public Act 99-796,

1 emergency rules to implement the changes made by Public Act  
2 99-796 may be adopted in accordance with this subsection (w) by  
3 the Adjutant General. The adoption of emergency rules  
4 authorized by this subsection (w) is deemed to be necessary for  
5 the public interest, safety, and welfare.

6 (x) In order to provide for the expeditious and timely  
7 implementation of the provisions of Public Act 99-906,  
8 emergency rules to implement subsection (i) of Section 16-115D,  
9 subsection (g) of Section 16-128A, and subsection (a) of  
10 Section 16-128B of the Public Utilities Act may be adopted in  
11 accordance with this subsection (x) by the Illinois Commerce  
12 Commission. The rulemaking authority granted in this  
13 subsection (x) shall apply only to those rules adopted within  
14 180 days after June 1, 2017 (the effective date of Public Act  
15 99-906). The adoption of emergency rules authorized by this  
16 subsection (x) is deemed to be necessary for the public  
17 interest, safety, and welfare.

18 (y) In order to provide for the expeditious and timely  
19 implementation of the provisions of Public Act 100-23,  
20 emergency rules to implement the changes made by Public Act  
21 100-23 to Section 4.02 of the Illinois Act on the Aging,  
22 Sections 5.5.4 and 5-5.4i of the Illinois Public Aid Code,  
23 Section 55-30 of the Alcoholism and Other Drug Abuse and  
24 Dependency Act, and Sections 74 and 75 of the Mental Health and  
25 Developmental Disabilities Administrative Act may be adopted  
26 in accordance with this subsection (y) by the respective

1 Department. The adoption of emergency rules authorized by this  
2 subsection (y) is deemed to be necessary for the public  
3 interest, safety, and welfare.

4 (z) In order to provide for the expeditious and timely  
5 implementation of the provisions of Public Act 100-554,  
6 emergency rules to implement the changes made by Public Act  
7 100-554 to Section 4.7 of the Lobbyist Registration Act may be  
8 adopted in accordance with this subsection (z) by the Secretary  
9 of State. The adoption of emergency rules authorized by this  
10 subsection (z) is deemed to be necessary for the public  
11 interest, safety, and welfare.

12 (aa) In order to provide for the expeditious and timely  
13 initial implementation of the changes made to Articles 5, 5A,  
14 12, and 14 of the Illinois Public Aid Code under the provisions  
15 of Public Act 100-581, the Department of Healthcare and Family  
16 Services may adopt emergency rules in accordance with this  
17 subsection (aa). The 24-month limitation on the adoption of  
18 emergency rules does not apply to rules to initially implement  
19 the changes made to Articles 5, 5A, 12, and 14 of the Illinois  
20 Public Aid Code adopted under this subsection (aa). The  
21 adoption of emergency rules authorized by this subsection (aa)  
22 is deemed to be necessary for the public interest, safety, and  
23 welfare.

24 (bb) In order to provide for the expeditious and timely  
25 implementation of the provisions of Public Act 100-587,  
26 emergency rules to implement the changes made by Public Act

1 100-587 to Section 4.02 of the Illinois Act on the Aging,  
2 Sections 5.5.4 and 5-5.4i of the Illinois Public Aid Code,  
3 subsection (b) of Section 55-30 of the Alcoholism and Other  
4 Drug Abuse and Dependency Act, Section 5-104 of the Specialized  
5 Mental Health Rehabilitation Act of 2013, and Section 75 and  
6 subsection (b) of Section 74 of the Mental Health and  
7 Developmental Disabilities Administrative Act may be adopted  
8 in accordance with this subsection (bb) by the respective  
9 Department. The adoption of emergency rules authorized by this  
10 subsection (bb) is deemed to be necessary for the public  
11 interest, safety, and welfare.

12 (cc) In order to provide for the expeditious and timely  
13 implementation of the provisions of Public Act 100-587,  
14 emergency rules may be adopted in accordance with this  
15 subsection (cc) to implement the changes made by Public Act  
16 100-587 to: Sections 14-147.5 and 14-147.6 of the Illinois  
17 Pension Code by the Board created under Article 14 of the Code;  
18 Sections 15-185.5 and 15-185.6 of the Illinois Pension Code by  
19 the Board created under Article 15 of the Code; and Sections  
20 16-190.5 and 16-190.6 of the Illinois Pension Code by the Board  
21 created under Article 16 of the Code. The adoption of emergency  
22 rules authorized by this subsection (cc) is deemed to be  
23 necessary for the public interest, safety, and welfare.

24 (dd) In order to provide for the expeditious and timely  
25 implementation of the provisions of Public Act 100-864,  
26 emergency rules to implement the changes made by Public Act

1 100-864 to Section 3.35 of the Newborn Metabolic Screening Act  
2 may be adopted in accordance with this subsection (dd) by the  
3 Secretary of State. The adoption of emergency rules authorized  
4 by this subsection (dd) is deemed to be necessary for the  
5 public interest, safety, and welfare.

6 (ee) In order to provide for the expeditious and timely  
7 implementation of the provisions of Public Act 100-1172 ~~this~~  
8 ~~amendatory Act of the 100th General Assembly~~, emergency rules  
9 implementing the Illinois Underground Natural Gas Storage  
10 Safety Act may be adopted in accordance with this subsection by  
11 the Department of Natural Resources. The adoption of emergency  
12 rules authorized by this subsection is deemed to be necessary  
13 for the public interest, safety, and welfare.

14 (ff) ~~(ee)~~ In order to provide for the expeditious and  
15 timely initial implementation of the changes made to Articles  
16 5A and 14 of the Illinois Public Aid Code under the provisions  
17 of Public Act 100-1181 ~~this amendatory Act of the 100th General~~  
18 ~~Assembly~~, the Department of Healthcare and Family Services may  
19 on a one-time-only basis adopt emergency rules in accordance  
20 with this subsection (ff) ~~(ee)~~. The 24-month limitation on the  
21 adoption of emergency rules does not apply to rules to  
22 initially implement the changes made to Articles 5A and 14 of  
23 the Illinois Public Aid Code adopted under this subsection (ff)  
24 ~~(ee)~~. The adoption of emergency rules authorized by this  
25 subsection (ff) ~~(ee)~~ is deemed to be necessary for the public  
26 interest, safety, and welfare.



1        (gg) ~~(ff)~~ In order to provide for the expeditious and  
2 timely implementation of the provisions of Public Act 101-1  
3 ~~this amendatory Act of the 101st General Assembly~~, emergency  
4 rules may be adopted by the Department of Labor in accordance  
5 with this subsection (gg) ~~(ff)~~ to implement the changes made by  
6 Public Act 101-1 ~~this amendatory Act of the 101st General~~  
7 ~~Assembly~~ to the Minimum Wage Law. The adoption of emergency  
8 rules authorized by this subsection (gg) ~~(ff)~~ is deemed to be  
9 necessary for the public interest, safety, and welfare.

10        (hh) In order to provide for the expeditious and timely  
11 implementation of the provisions of this amendatory Act of the  
12 101st General Assembly, emergency rules may be adopted in  
13 accordance with this subsection (hh) to implement the changes  
14 made by this amendatory Act of the 101st General Assembly to  
15 subsection (j) of Section 5-5.2 of the Illinois Public Aid  
16 Code. The adoption of emergency rules authorized by this  
17 subsection (hh) is deemed to be necessary for the public  
18 interest, safety, and welfare.

19        (Source: P.A. 100-23, eff. 7-6-17; 100-554, eff. 11-16-17;  
20 100-581, eff. 3-12-18; 100-587, Article 95, Section 95-5, eff.  
21 6-4-18; 100-587, Article 110, Section 110-5, eff. 6-4-18;  
22 100-864, eff. 8-14-18; 100-1172, eff. 1-4-19; 100-1181, eff.  
23 3-8-19; 101-1, eff. 2-19-19; revised 4-2-19.)

24        Section 20-10. The Illinois Public Aid Code is amended by  
25 changing Section 5-5.2 as follows:

1 (305 ILCS 5/5-5.2) (from Ch. 23, par. 5-5.2)

2 Sec. 5-5.2. Payment.

3 (a) All nursing facilities that are grouped pursuant to  
4 Section 5-5.1 of this Act shall receive the same rate of  
5 payment for similar services.

6 (b) It shall be a matter of State policy that the Illinois  
7 Department shall utilize a uniform billing cycle throughout the  
8 State for the long-term care providers.

9 (c) Notwithstanding any other provisions of this Code, the  
10 methodologies for reimbursement of nursing services as  
11 provided under this Article shall no longer be applicable for  
12 bills payable for nursing services rendered on or after a new  
13 reimbursement system based on the Resource Utilization Groups  
14 (RUGs) has been fully operationalized, which shall take effect  
15 for services provided on or after January 1, 2014.

16 (d) The new nursing services reimbursement methodology  
17 utilizing RUG-IV 48 grouper model, which shall be referred to  
18 as the RUGs reimbursement system, taking effect January 1,  
19 2014, shall be based on the following:

20 (1) The methodology shall be resident-driven,  
21 facility-specific, and cost-based.

22 (2) Costs shall be annually rebased and case mix index  
23 quarterly updated. The nursing services methodology will  
24 be assigned to the Medicaid enrolled residents on record as  
25 of 30 days prior to the beginning of the rate period in the

1 Department's Medicaid Management Information System (MMIS)  
2 as present on the last day of the second quarter preceding  
3 the rate period based upon the Assessment Reference Date of  
4 the Minimum Data Set (MDS).

5 (3) Regional wage adjustors based on the Health Service  
6 Areas (HSA) groupings and adjusters in effect on April 30,  
7 2012 shall be included.

8 (4) Case mix index shall be assigned to each resident  
9 class based on the Centers for Medicare and Medicaid  
10 Services staff time measurement study in effect on July 1,  
11 2013, utilizing an index maximization approach.

12 (5) The pool of funds available for distribution by  
13 case mix and the base facility rate shall be determined  
14 using the formula contained in subsection (d-1).

15 (d-1) Calculation of base year Statewide RUG-IV nursing  
16 base per diem rate.

17 (1) Base rate spending pool shall be:

18 (A) The base year resident days which are  
19 calculated by multiplying the number of Medicaid  
20 residents in each nursing home as indicated in the MDS  
21 data defined in paragraph (4) by 365.

22 (B) Each facility's nursing component per diem in  
23 effect on July 1, 2012 shall be multiplied by  
24 subsection (A).

25 (C) Thirteen million is added to the product of  
26 subparagraph (A) and subparagraph (B) to adjust for the

1 exclusion of nursing homes defined in paragraph (5).

2 (2) For each nursing home with Medicaid residents as  
3 indicated by the MDS data defined in paragraph (4),  
4 weighted days adjusted for case mix and regional wage  
5 adjustment shall be calculated. For each home this  
6 calculation is the product of:

7 (A) Base year resident days as calculated in  
8 subparagraph (A) of paragraph (1).

9 (B) The nursing home's regional wage adjustor  
10 based on the Health Service Areas (HSA) groupings and  
11 adjustors in effect on April 30, 2012.

12 (C) Facility weighted case mix which is the number  
13 of Medicaid residents as indicated by the MDS data  
14 defined in paragraph (4) multiplied by the associated  
15 case weight for the RUG-IV 48 grouper model using  
16 standard RUG-IV procedures for index maximization.

17 (D) The sum of the products calculated for each  
18 nursing home in subparagraphs (A) through (C) above  
19 shall be the base year case mix, rate adjusted weighted  
20 days.

21 (3) The Statewide RUG-IV nursing base per diem rate:

22 (A) on January 1, 2014 shall be the quotient of the  
23 paragraph (1) divided by the sum calculated under  
24 subparagraph (D) of paragraph (2); and

25 (B) on and after July 1, 2014, shall be the amount  
26 calculated under subparagraph (A) of this paragraph

1 (3) plus \$1.76.

2 (4) Minimum Data Set (MDS) comprehensive assessments  
3 for Medicaid residents on the last day of the quarter used  
4 to establish the base rate.

5 (5) Nursing facilities designated as of July 1, 2012 by  
6 the Department as "Institutions for Mental Disease" shall  
7 be excluded from all calculations under this subsection.  
8 The data from these facilities shall not be used in the  
9 computations described in paragraphs (1) through (4) above  
10 to establish the base rate.

11 (e) Beginning July 1, 2014, the Department shall allocate  
12 funding in the amount up to \$10,000,000 for per diem add-ons to  
13 the RUGS methodology for dates of service on and after July 1,  
14 2014:

15 (1) \$0.63 for each resident who scores in I4200  
16 Alzheimer's Disease or I4800 non-Alzheimer's Dementia.

17 (2) \$2.67 for each resident who scores either a "1" or  
18 "2" in any items S1200A through S1200I and also scores in  
19 RUG groups PA1, PA2, BA1, or BA2.

20 (e-1) (Blank).

21 (e-2) For dates of services beginning January 1, 2014, the  
22 RUG-IV nursing component per diem for a nursing home shall be  
23 the product of the statewide RUG-IV nursing base per diem rate,  
24 the facility average case mix index, and the regional wage  
25 adjustor. Transition rates for services provided between  
26 January 1, 2014 and December 31, 2014 shall be as follows:

1           (1) The transition RUG-IV per diem nursing rate for  
2 nursing homes whose rate calculated in this subsection  
3 (e-2) is greater than the nursing component rate in effect  
4 July 1, 2012 shall be paid the sum of:

5           (A) The nursing component rate in effect July 1,  
6 2012; plus

7           (B) The difference of the RUG-IV nursing component  
8 per diem calculated for the current quarter minus the  
9 nursing component rate in effect July 1, 2012  
10 multiplied by 0.88.

11          (2) The transition RUG-IV per diem nursing rate for  
12 nursing homes whose rate calculated in this subsection  
13 (e-2) is less than the nursing component rate in effect  
14 July 1, 2012 shall be paid the sum of:

15          (A) The nursing component rate in effect July 1,  
16 2012; plus

17          (B) The difference of the RUG-IV nursing component  
18 per diem calculated for the current quarter minus the  
19 nursing component rate in effect July 1, 2012  
20 multiplied by 0.13.

21          (f) Notwithstanding any other provision of this Code, on  
22 and after July 1, 2012, reimbursement rates associated with the  
23 nursing or support components of the current nursing facility  
24 rate methodology shall not increase beyond the level effective  
25 May 1, 2011 until a new reimbursement system based on the RUGs  
26 IV 48 grouper model has been fully operationalized.

1 (g) Notwithstanding any other provision of this Code, on  
2 and after July 1, 2012, for facilities not designated by the  
3 Department of Healthcare and Family Services as "Institutions  
4 for Mental Disease", rates effective May 1, 2011 shall be  
5 adjusted as follows:

6 (1) Individual nursing rates for residents classified  
7 in RUG IV groups PA1, PA2, BA1, and BA2 during the quarter  
8 ending March 31, 2012 shall be reduced by 10%;

9 (2) Individual nursing rates for residents classified  
10 in all other RUG IV groups shall be reduced by 1.0%;

11 (3) Facility rates for the capital and support  
12 components shall be reduced by 1.7%.

13 (h) Notwithstanding any other provision of this Code, on  
14 and after July 1, 2012, nursing facilities designated by the  
15 Department of Healthcare and Family Services as "Institutions  
16 for Mental Disease" and "Institutions for Mental Disease" that  
17 are facilities licensed under the Specialized Mental Health  
18 Rehabilitation Act of 2013 shall have the nursing,  
19 socio-developmental, capital, and support components of their  
20 reimbursement rate effective May 1, 2011 reduced in total by  
21 2.7%.

22 (i) On and after July 1, 2014, the reimbursement rates for  
23 the support component of the nursing facility rate for  
24 facilities licensed under the Nursing Home Care Act as skilled  
25 or intermediate care facilities shall be the rate in effect on  
26 June 30, 2014 increased by 8.17%.

1       (j) Notwithstanding any other provision of law, subject to  
2 federal approval, effective July 1, 2019, sufficient funds  
3 shall be allocated for changes to rates for facilities licensed  
4 under the Nursing Home Care Act as skilled nursing facilities  
5 or intermediate care facilities for dates of services on and  
6 after July 1, 2019: (i) to establish a per diem add-on to the  
7 direct care per diem rate not to exceed \$70,000,000 annually in  
8 the aggregate taking into account federal matching funds for  
9 the purpose of addressing the facility's unique staffing needs,  
10 adjusted quarterly and distributed by a weighted formula based  
11 on Medicaid bed days on the last day of the second quarter  
12 preceding the quarter for which the rate is being adjusted; and  
13 (ii) in an amount not to exceed \$170,000,000 annually in the  
14 aggregate taking into account federal matching funds to permit  
15 the support component of the nursing facility rate to be  
16 updated as follows:

17       (1) 80%, or \$136,000,000, of the funds shall be used to  
18 update each facility's rate in effect on June 30, 2019  
19 using the most recent cost reports on file, which have had  
20 a limited review conducted by the Department of Healthcare  
21 and Family Services and will not hold up enacting the rate  
22 increase, with the Department of Healthcare and Family  
23 Services and taking into account subsection (i).

24       (2) After completing the calculation in paragraph (1),  
25 any facility whose rate is less than the rate in effect on  
26 June 30, 2019 shall have its rate restored to the rate in



1 effect on June 30, 2019 from the 20% of the funds set  
2 aside.

3 (3) The remainder of the 20%, or \$34,000,000, shall be  
4 used to increase each facility's rate by an equal  
5 percentage.

6 To implement item (i) in this subsection, facilities shall  
7 file quarterly reports documenting compliance with its  
8 annually approved staffing plan, which shall permit compliance  
9 with Section 3-202.05 of the Nursing Home Care Act. A facility  
10 that fails to meet the benchmarks and dates contained in the  
11 plan may have its add-on adjusted in the quarter following the  
12 quarterly review. Nothing in this Section shall limit the  
13 ability of the facility to appeal a ruling of non-compliance  
14 and a subsequent reduction to the add-on. Funds adjusted for  
15 noncompliance shall be maintained in the Long-Term Care  
16 Provider Fund and accounted for separately. At the end of each  
17 fiscal year, these funds shall be made available to facilities  
18 for special staffing projects.

19 In order to provide for the expeditious and timely  
20 implementation of the provisions of this amendatory Act of the  
21 101st General Assembly, emergency rules to implement any  
22 provision of this amendatory Act of the 101st General Assembly  
23 may be adopted in accordance with this subsection by the agency  
24 charged with administering that provision or initiative. The  
25 agency shall simultaneously file emergency rules and permanent  
26 rules to ensure that there is no interruption in administrative

1 guidance. The 150-day limitation of the effective period of  
2 emergency rules does not apply to rules adopted under this  
3 subsection, and the effective period may continue through June  
4 30, 2021. The 24-month limitation on the adoption of emergency  
5 rules does not apply to rules adopted under this subsection.  
6 The adoption of emergency rules authorized by this subsection  
7 is deemed to be necessary for the public interest, safety, and  
8 welfare.

9 (Source: P.A. 98-104, Article 6, Section 6-240, eff. 7-22-13;  
10 98-104, Article 11, Section 11-35, eff. 7-22-13; 98-651, eff.  
11 6-16-14; 98-727, eff. 7-16-14; 98-756, eff. 7-16-14; 99-78,  
12 eff. 7-20-15.)

13 Section 20-15. The Nursing Home Care Act is amended by  
14 changing Sections 2-106.1, 3-202.05, and 3-209 and by adding  
15 Section 3-305.8 as follows:

16 (210 ILCS 45/2-106.1)

17 Sec. 2-106.1. Drug treatment.

18 (a) A resident shall not be given unnecessary drugs. An  
19 unnecessary drug is any drug used in an excessive dose,  
20 including in duplicative therapy; for excessive duration;  
21 without adequate monitoring; without adequate indications for  
22 its use; or in the presence of adverse consequences that  
23 indicate the drugs should be reduced or discontinued. The  
24 Department shall adopt, by rule, the standards for unnecessary

1 drugs contained in interpretive guidelines issued by the United  
2 States Department of Health and Human Services for the purposes  
3 of administering Titles XVIII and XIX of the Social Security  
4 Act.

5 (b) Except in the case of an emergency, psychotropic  
6 Psychotropic medication shall not be administered ~~prescribed~~  
7 without the informed consent of the resident or ~~the resident's~~  
8 surrogate decision maker ~~guardian, or other authorized~~  
9 ~~representative~~. "Psychotropic medication" means medication  
10 that is used for or listed as used for psychotropic  
11 ~~antipsychotic~~, antidepressant, antimanic, or antianxiety  
12 behavior modification or behavior management purposes in the  
13 latest editions of the AMA Drug Evaluations or the Physician's  
14 Desk Reference. "Emergency" has the same meaning as in Section  
15 1-112 of the Nursing Home Care Act. A facility shall (i)  
16 document the alleged emergency in detail, including the facts  
17 surrounding the medication's need, and (ii) present this  
18 documentation to the resident and the resident's  
19 representative. No later than January 1, 2021, the ~~The~~  
20 Department shall adopt, by rule, a protocol specifying how  
21 informed consent for psychotropic medication may be obtained or  
22 refused. The protocol shall require, at a minimum, a discussion  
23 between (i) the resident or the resident's surrogate decision  
24 maker ~~authorized representative~~ and (ii) the resident's  
25 physician, a registered pharmacist (who is not a dispensing  
26 pharmacist for the facility where the resident lives), or a

1 licensed nurse about the possible risks and benefits of a  
2 recommended medication and the use of standardized consent  
3 forms designated by the Department. The protocol shall include  
4 informing the resident, surrogate decision maker, or both of  
5 the existence of a copy of: the resident's care plan; the  
6 facility policies and procedures adopted in compliance with  
7 subsection (b-15) of this Section; and a notification that the  
8 most recent of the resident's care plans and the facility's  
9 policies are available to the resident or surrogate decision  
10 maker upon request. Each form developed by the Department (i)  
11 shall be written in plain language, (ii) shall be able to be  
12 downloaded from the Department's official website, (iii) shall  
13 include information specific to the psychotropic medication  
14 for which consent is being sought, and (iv) shall be used for  
15 every resident for whom psychotropic drugs are prescribed. The  
16 Department shall utilize the rules, protocols, and forms  
17 developed and implemented under the Specialized Mental Health  
18 Rehabilitation Act of 2013 in effect on the effective date of  
19 this amendatory Act of the 101st General Assembly, except to  
20 the extent that this Act requires a different procedure, and  
21 except that the maximum possible period for informed consent  
22 shall be until: (1) a change in the prescription occurs, either  
23 as to type of psychotropic medication or dosage; or (2) a  
24 resident's care plan changes. The Department may further amend  
25 the rules after January 1, 2021 pursuant to existing rulemaking  
26 authority. In addition to creating those forms, the Department

1 shall approve the use of any other informed consent forms that  
2 meet criteria developed by the Department. At the discretion of  
3 the Department, informed consent forms may include side effects  
4 that the Department reasonably believes are more common, with a  
5 direction that more complete information can be found via a  
6 link on the Department's website to third-party websites with  
7 more complete information, such as the United States Food and  
8 Drug Administration's website. The Department or a facility  
9 shall incur no liability for information provided on a consent  
10 form so long as the consent form is substantially accurate  
11 based upon generally accepted medical principles and if the  
12 form includes the website links.

13 Informed consent shall be sought from the resident. For the  
14 purposes of this Section, "surrogate decision maker" means an  
15 individual representing the resident's interests as permitted  
16 by this Section. Informed consent shall be sought by the  
17 resident's guardian of the person if one has been named by a  
18 court of competent jurisdiction. In the absence of a  
19 court-ordered guardian, informed consent shall be sought from a  
20 health care agent under the Illinois Power of Attorney Act who  
21 has authority to give consent. If neither a court-ordered  
22 guardian of the person nor a health care agent under the  
23 Illinois Power of Attorney Act is available and the attending  
24 physician determines that the resident lacks capacity to make  
25 decisions, informed consent shall be sought from the resident's  
26 attorney-in-fact designated under the Mental Health Treatment

1 Preference Declaration Act, if applicable, or the resident's  
2 representative.

3 In addition to any other penalty prescribed by law, a  
4 facility that is found to have violated this subsection, or the  
5 federal certification requirement that informed consent be  
6 obtained before administering a psychotropic medication, shall  
7 thereafter be required to obtain the signatures of 2 licensed  
8 health care professionals on every form purporting to give  
9 informed consent for the administration of a psychotropic  
10 medication, certifying the personal knowledge of each health  
11 care professional that the consent was obtained in compliance  
12 with the requirements of this subsection.

13 (b-5) A facility must obtain voluntary informed consent, in  
14 writing, from a resident or the resident's surrogate decision  
15 maker before administering or dispensing a psychotropic  
16 medication to that resident.

17 (b-10) No facility shall deny continued residency to a  
18 person on the basis of the person's or resident's, or the  
19 person's or resident's surrogate decision maker's, refusal of  
20 the administration of psychotropic medication, unless the  
21 facility can demonstrate that the resident's refusal would  
22 place the health and safety of the resident, the facility  
23 staff, other residents, or visitors at risk.

24 A facility that alleges that the resident's refusal to  
25 consent to the administration of psychotropic medication will  
26 place the health and safety of the resident, the facility

1 staff, other residents, or visitors at risk must: (1) document  
2 the alleged risk in detail; (2) present this documentation to  
3 the resident or the resident's surrogate decision maker, to the  
4 Department, and to the Office of the State Long Term Care  
5 Ombudsman; and (3) inform the resident or his or her surrogate  
6 decision maker of his or her right to appeal to the Department.  
7 The documentation of the alleged risk shall include a  
8 description of all nonpharmacological or alternative care  
9 options attempted and why they were unsuccessful.

10 (b-15) Within 100 days after the effective date of any  
11 rules adopted by the Department under subsection (b) of this  
12 Section, all facilities shall implement written policies and  
13 procedures for compliance with this Section. When the  
14 Department conducts its annual survey of a facility, the  
15 surveyor may review these written policies and procedures and  
16 either:

17 (1) give written notice to the facility that the  
18 policies or procedures are sufficient to demonstrate the  
19 facility's intent to comply with this Section; or

20 (2) provide written notice to the facility that the  
21 proposed policies and procedures are deficient, identify  
22 the areas that are deficient, and provide 30 days for the  
23 facility to submit amended policies and procedures that  
24 demonstrate its intent to comply with this Section.

25 A facility's failure to submit the documentation required  
26 under this subsection is sufficient to demonstrate its intent

1 to not comply with this Section and shall be grounds for review  
2 by the Department.

3 All facilities must provide training and education on the  
4 requirements of this Section to all personnel involved in  
5 providing care to residents and train and educate such  
6 personnel on the methods and procedures to effectively  
7 implement the facility's policies. Training and education  
8 provided under this Section must be documented in each  
9 personnel file.

10 (b-20) Upon the receipt of a report of any violation of  
11 this Section, the Department shall investigate and, upon  
12 finding sufficient evidence of a violation of this Section, may  
13 proceed with disciplinary action against the licensee of the  
14 facility. In any administrative disciplinary action under this  
15 subsection, the Department shall have the discretion to  
16 determine the gravity of the violation and, taking into account  
17 mitigating and aggravating circumstances and facts, may adjust  
18 the disciplinary action accordingly.

19 (b-25) A violation of informed consent that, for an  
20 individual resident, lasts for 7 days or more under this  
21 Section is, at a minimum, a Type "B" violation. A second  
22 violation of informed consent within a year from a previous  
23 violation in the same facility regardless of the duration of  
24 the second violation is, at a minimum, a Type "B" violation.

25 (b-30) Any violation of this Section by a facility may be  
26 enforced by an action brought by the Department in the name of



1 the People of Illinois for injunctive relief, civil penalties,  
2 or both injunctive relief and civil penalties. The Department  
3 may initiate the action upon its own complaint or the complaint  
4 of any other interested party.

5 (b-35) Any resident who has been administered a  
6 psychotropic medication in violation of this Section may bring  
7 an action for injunctive relief, civil damages, and costs and  
8 attorney's fees against any facility responsible for the  
9 violation.

10 (b-40) An action under this Section must be filed within 2  
11 years of either the date of discovery of the violation that  
12 gave rise to the claim or the last date of an instance of a  
13 noncompliant administration of psychotropic medication to the  
14 resident, whichever is later.

15 (b-45) A facility subject to action under this Section  
16 shall be liable for damages of up to \$500 for each day after  
17 discovery of a violation that the facility violates the  
18 requirements of this Section.

19 (b-55) The rights provided for in this Section are  
20 cumulative to existing resident rights. No part of this Section  
21 shall be interpreted as abridging, abrogating, or otherwise  
22 diminishing existing resident rights or causes of action at law  
23 or equity.

24 (c) The requirements of this Section are intended to  
25 control in a conflict with the requirements of Sections 2-102  
26 and 2-107.2 of the Mental Health and Developmental Disabilities

1 Code with respect to the administration of psychotropic  
2 medication.

3 (Source: P.A. 95-331, eff. 8-21-07; 96-1372, eff. 7-29-10.)

4 (210 ILCS 45/3-202.05)

5 Sec. 3-202.05. Staffing ratios effective July 1, 2010 and  
6 thereafter.

7 (a) For the purpose of computing staff to resident ratios,  
8 direct care staff shall include:

9 (1) registered nurses;

10 (2) licensed practical nurses;

11 (3) certified nurse assistants;

12 (4) psychiatric services rehabilitation aides;

13 (5) rehabilitation and therapy aides;

14 (6) psychiatric services rehabilitation coordinators;

15 (7) assistant directors of nursing;

16 (8) 50% of the Director of Nurses' time; and

17 (9) 30% of the Social Services Directors' time.

18 The Department shall, by rule, allow certain facilities  
19 subject to 77 Ill. Admin. Code 300.4000 and following (Subpart  
20 S) to utilize specialized clinical staff, as defined in rules,  
21 to count towards the staffing ratios.

22 Within 120 days of the effective date of this amendatory  
23 Act of the 97th General Assembly, the Department shall  
24 promulgate rules specific to the staffing requirements for  
25 facilities federally defined as Institutions for Mental

1 Disease. These rules shall recognize the unique nature of  
2 individuals with chronic mental health conditions, shall  
3 include minimum requirements for specialized clinical staff,  
4 including clinical social workers, psychiatrists,  
5 psychologists, and direct care staff set forth in paragraphs  
6 (4) through (6) and any other specialized staff which may be  
7 utilized and deemed necessary to count toward staffing ratios.

8 Within 120 days of the effective date of this amendatory  
9 Act of the 97th General Assembly, the Department shall  
10 promulgate rules specific to the staffing requirements for  
11 facilities licensed under the Specialized Mental Health  
12 Rehabilitation Act of 2013. These rules shall recognize the  
13 unique nature of individuals with chronic mental health  
14 conditions, shall include minimum requirements for specialized  
15 clinical staff, including clinical social workers,  
16 psychiatrists, psychologists, and direct care staff set forth  
17 in paragraphs (4) through (6) and any other specialized staff  
18 which may be utilized and deemed necessary to count toward  
19 staffing ratios.

20 (b) (Blank). ~~Beginning January 1, 2011, and thereafter,~~  
21 ~~light intermediate care shall be staffed at the same staffing~~  
22 ~~ratio as intermediate care.~~

23 (b-5) For purposes of the minimum staffing ratios in this  
24 Section, all residents shall be classified as requiring either  
25 skilled care or intermediate care.

26 As used in this subsection:

1       "Intermediate care" means basic nursing care and other  
2 restorative services under periodic medical direction.

3       "Skilled care" means skilled nursing care, continuous  
4 skilled nursing observations, restorative nursing, and other  
5 services under professional direction with frequent medical  
6 supervision.

7       (c) Facilities shall notify the Department within 60 days  
8 after the effective date of this amendatory Act of the 96th  
9 General Assembly, in a form and manner prescribed by the  
10 Department, of the staffing ratios in effect on the effective  
11 date of this amendatory Act of the 96th General Assembly for  
12 both intermediate and skilled care and the number of residents  
13 receiving each level of care.

14       (d) (1) (Blank). ~~Effective July 1, 2010, for each resident~~  
15 ~~needing skilled care, a minimum staffing ratio of 2.5 hours of~~  
16 ~~nursing and personal care each day must be provided; for each~~  
17 ~~resident needing intermediate care, 1.7 hours of nursing and~~  
18 ~~personal care each day must be provided.~~

19       (2) (Blank). ~~Effective January 1, 2011, the minimum~~  
20 ~~staffing ratios shall be increased to 2.7 hours of nursing and~~  
21 ~~personal care each day for a resident needing skilled care and~~  
22 ~~1.9 hours of nursing and personal care each day for a resident~~  
23 ~~needing intermediate care.~~

24       (3) (Blank). ~~Effective January 1, 2012, the minimum~~  
25 ~~staffing ratios shall be increased to 3.0 hours of nursing and~~  
26 ~~personal care each day for a resident needing skilled care and~~

1 ~~2.1 hours of nursing and personal care each day for a resident~~  
2 ~~needing intermediate care.~~

3 (4) (Blank). ~~Effective January 1, 2013, the minimum~~  
4 ~~staffing ratios shall be increased to 3.4 hours of nursing and~~  
5 ~~personal care each day for a resident needing skilled care and~~  
6 ~~2.3 hours of nursing and personal care each day for a resident~~  
7 ~~needing intermediate care.~~

8 (5) Effective January 1, 2014, the minimum staffing ratios  
9 shall be increased to 3.8 hours of nursing and personal care  
10 each day for a resident needing skilled care and 2.5 hours of  
11 nursing and personal care each day for a resident needing  
12 intermediate care.

13 (e) Ninety days after the effective date of this amendatory  
14 Act of the 97th General Assembly, a minimum of 25% of nursing  
15 and personal care time shall be provided by licensed nurses,  
16 with at least 10% of nursing and personal care time provided by  
17 registered nurses. These minimum requirements shall remain in  
18 effect until an acuity based registered nurse requirement is  
19 promulgated by rule concurrent with the adoption of the  
20 Resource Utilization Group classification-based payment  
21 methodology, as provided in Section 5-5.2 of the Illinois  
22 Public Aid Code. Registered nurses and licensed practical  
23 nurses employed by a facility in excess of these requirements  
24 may be used to satisfy the remaining 75% of the nursing and  
25 personal care time requirements. Notwithstanding this  
26 subsection, no staffing requirement in statute in effect on the

1 effective date of this amendatory Act of the 97th General  
2 Assembly shall be reduced on account of this subsection.

3 (f) The Department shall submit proposed rules for adoption  
4 by January 1, 2020 establishing a system for determining  
5 compliance with minimum staffing set forth in this Section and  
6 the requirements of 77 Ill. Adm. Code 300.1230 adjusted for any  
7 waivers granted under Section 3-303.1. Compliance shall be  
8 determined quarterly by comparing the number of hours provided  
9 per resident per day using the Centers for Medicare and  
10 Medicaid Services' payroll-based journal and the facility's  
11 daily census, broken down by intermediate and skilled care as  
12 self-reported by the facility to the Department on a quarterly  
13 basis. The Department shall use the quarterly payroll-based  
14 journal and the self-reported census to calculate the number of  
15 hours provided per resident per day and compare this ratio to  
16 the minimum staffing standards required under this Section, as  
17 impacted by any waivers granted under Section 3-303.1.  
18 Discrepancies between job titles contained in this Section and  
19 the payroll-based journal shall be addressed by rule.

20 (g) The Department shall submit proposed rules for adoption  
21 by January 1, 2020 establishing monetary penalties for  
22 facilities not in compliance with minimum staffing standards  
23 under this Section. No monetary penalty may be issued for  
24 noncompliance during the implementation period, which shall be  
25 July 1, 2020 through September 30, 2020. If a facility is found  
26 to be noncompliant during the implementation period, the

1 Department shall provide a written notice identifying the  
2 staffing deficiencies and require the facility to provide a  
3 sufficiently detailed correction plan to meet the statutory  
4 minimum staffing levels. Monetary penalties shall be imposed  
5 beginning no later than January 1, 2021 and quarterly  
6 thereafter and shall be based on the latest quarter for which  
7 the Department has data. Monetary penalties shall be  
8 established based on a formula that calculates on a daily basis  
9 the cost of wages and benefits for the missing staffing hours.  
10 All notices of noncompliance shall include the computations  
11 used to determine noncompliance and establishing the variance  
12 between minimum staffing ratios and the Department's  
13 computations. The penalty for the first offense shall be 125%  
14 of the cost of wages and benefits for the missing staffing  
15 hours. The penalty shall increase to 150% of the cost of wages  
16 and benefits for the missing staffing hours for the second  
17 offense and 200% the cost of wages and benefits for the missing  
18 staffing hours for the third and all subsequent offenses. The  
19 penalty shall be imposed regardless of whether the facility has  
20 committed other violations of this Act during the same period  
21 that the staffing offense occurred. The penalty may not be  
22 waived, but the Department shall have the discretion to  
23 determine the gravity of the violation in situations where  
24 there is no more than a 10% deviation from the staffing  
25 requirements and make appropriate adjustments to the penalty.  
26 The Department is granted discretion to waive the penalty when

1 unforeseen circumstances have occurred that resulted in  
2 call-offs of scheduled staff. This provision shall be applied  
3 no more than 6 times per quarter. Nothing in this Section  
4 diminishes a facility's right to appeal.

5 (Source: P.A. 97-689, eff. 6-14-12; 98-104, eff. 7-22-13.)

6 (210 ILCS 45/3-209) (from Ch. 111 1/2, par. 4153-209)

7 Sec. 3-209. Required posting of information.

8 (a) Every facility shall conspicuously post for display in  
9 an area of its offices accessible to residents, employees, and  
10 visitors the following:

11 (1) Its current license;

12 (2) A description, provided by the Department, of  
13 complaint procedures established under this Act and the  
14 name, address, and telephone number of a person authorized  
15 by the Department to receive complaints;

16 (3) A copy of any order pertaining to the facility  
17 issued by the Department or a court; and

18 (4) A list of the material available for public  
19 inspection under Section 3-210.

20 (b) A facility that has received a notice of violation for  
21 a violation of the minimum staffing requirements under Section  
22 3-202.05 shall display, during the period of time the facility  
23 is out of compliance, a notice stating in Calibri (body) font  
24 and 26-point type in black letters on an 8.5 by 11 inch white  
25 paper the following:



1 "Notice Dated: .....

2 This facility does not currently meet the minimum staffing  
3 ratios required by law. Posted at the direction of the Illinois  
4 Department of Public Health."

5 The notice must be posted, at a minimum, at all publicly used  
6 exterior entryways into the facility, inside the main entrance  
7 lobby, and next to any registration desk for easily accessible  
8 viewing. The notice must also be posted on the main page of the  
9 facility's website. The Department shall have the discretion to  
10 determine the gravity of any violation and, taking into account  
11 mitigating and aggravating circumstances and facts, may reduce  
12 the requirement of, and amount of time for, posting the notice.

13 (Source: P.A. 81-1349.)

14 (210 ILCS 45/3-305.8 new)

15 Sec. 3-305.8. Database of nursing home quarterly reports  
16 and citations.

17 (a) The Department shall publish the quarterly reports of  
18 facilities in violation of this Act in an easily searchable,  
19 comprehensive, and downloadable electronic database on the  
20 Department's website in language that is easily understood. The  
21 database shall include quarterly reports of all facilities that  
22 have violated this Act starting from 2005 and shall continue  
23 indefinitely. The database shall be in an electronic format

1 with active hyperlinks to individual facility citations. The  
2 database shall be updated quarterly and shall be electronically  
3 searchable using a facility's name and address and the facility  
4 owner's name and address.

5 (b) In lieu of the database under subsection (a), the  
6 Department may elect to publish the list mandated under Section  
7 3-304 in an easily searchable, comprehensive, and downloadable  
8 electronic database on the Department's website in plain  
9 language. The database shall include the information from all  
10 such lists since 2005 and shall continue indefinitely. The  
11 database shall be in an electronic format with active  
12 hyperlinks to individual facility citations. The database  
13 shall be updated quarterly and shall be electronically  
14 searchable using a facility's name and address and the facility  
15 owner's name and address.

16 Section 20-20. The Specialized Mental Health  
17 Rehabilitation Act of 2013 is amended by changing Section 3-106  
18 as follows:

19 (210 ILCS 49/3-106)

20 Sec. 3-106. Pharmaceutical treatment.

21 (a) A consumer shall not be given unnecessary drugs. An  
22 unnecessary drug is any drug used in an excessive dose,  
23 including in duplicative therapy; for excessive duration;  
24 without adequate monitoring; without adequate indications for

1 its use; or in the presence of adverse consequences that  
2 indicate the drug should be reduced or discontinued. The  
3 Department shall adopt, by rule, the standards for unnecessary  
4 drugs.

5 ~~(b) (Blank). Informed consent shall be required for the~~  
6 ~~prescription of psychotropic medication consistent with the~~  
7 ~~requirements contained in subsection (b) of Section 2-106.1 of~~  
8 ~~the Nursing Home Care Act.~~

9 (b-5) Psychotropic medication shall not be prescribed  
10 without the informed consent of the consumer, the consumer's  
11 guardian, or other authorized representative. "Psychotropic  
12 medication" means medication that is used for or listed as used  
13 for antipsychotic, antidepressant, antimanic, or antianxiety  
14 behavior modification or behavior management purposes in the  
15 latest editions of the AMA Drug Evaluations or the Physician's  
16 Desk Reference. The Department shall adopt, by rule, a protocol  
17 specifying how informed consent for psychotropic medication  
18 may be obtained or refused. The protocol shall require, at a  
19 minimum, a discussion between the consumer or the consumer's  
20 authorized representative and the consumer's physician, a  
21 registered pharmacist who is not a dispensing pharmacist for  
22 the facility where the consumer lives, or a licensed nurse  
23 about the possible risks and benefits of a recommended  
24 medication and the use of standardized consent forms designated  
25 by the Department. Each form developed by the Department shall  
26 (i) be written in plain language, (ii) be able to be downloaded

1 from the Department's official website, (iii) include  
2 information specific to the psychotropic medication for which  
3 consent is being sought, and (iv) be used for every consumer  
4 for whom psychotropic drugs are prescribed. In addition to  
5 creating those forms, the Department shall approve the use of  
6 any other informed consent forms that meet criteria developed  
7 by the Department. In addition to any other penalty prescribed  
8 by law, a facility that is found to have violated this  
9 subsection, or the federal certification requirement that  
10 informed consent be obtained before administering a  
11 psychotropic medication, shall thereafter be required to  
12 obtain the signatures of 2 licensed health care professionals  
13 on every form purporting to give informed consent for the  
14 administration of a psychotropic medication, certifying the  
15 personal knowledge of each health care professional that the  
16 consent was obtained in compliance with the requirements of  
17 this subsection.

18 The requirements of this Section are intended to control in  
19 a conflict with the requirements of Sections 2-102 and 2-107.2  
20 of the Mental Health and Developmental Disabilities Code with  
21 respect to the administration of psychotropic medication.

22 (c) No drug shall be administered except upon the order of  
23 a person lawfully authorized to prescribe for and treat mental  
24 illness.

25 (d) All drug orders shall be written, dated, and signed by  
26 the person authorized to give such an order. The name,

1 quantity, or specific duration of therapy, dosage, and time or  
2 frequency of administration of the drug and the route of  
3 administration if other than oral shall be specific.

4 (e) Verbal orders for drugs and treatment shall be received  
5 only by those authorized under Illinois law to do so from their  
6 supervising physician. Such orders shall be recorded  
7 immediately in the consumer's record by the person receiving  
8 the order and shall include the date and time of the order.

9 (Source: P.A. 98-104, eff. 7-22-13.)

10 ARTICLE 25. PRIVATE-PUBLIC PARTNERSHIP

11 Section 25-1. Short title. This Article may be cited as the  
12 Public-Private Partnership for Civic and Transit  
13 Infrastructure Project Act. References in this Article to "this  
14 Act" mean this Article.

15 Section 25-5. Public policy and legislative findings.

16 (a) It is in the best interest of the State of Illinois to  
17 encourage private investment in public transit-oriented  
18 infrastructure projects with broad economic development, civic  
19 and diversity equity, and community impacts, and to encourage  
20 related private development activities that will generate new  
21 State and local revenues to fund such public infrastructure, as  
22 well as to fund other statewide priorities.

23 (b) Existing methods of procurement and financing of

1 transit-oriented public infrastructure projects serving the  
2 needs of the public limit the State's ability to access  
3 underutilized private land for such public infrastructure  
4 projects and to encourage private, tax-generating development  
5 on and adjacent to such public infrastructure projects.

6 (c) A private entity has proposed a civic and transit  
7 infrastructure project, to be completed in one or more phases,  
8 which presents an opportunity for a prudent State investment  
9 that will develop a major public transit infrastructure asset  
10 that has the potential to connect Metra, the South Shore Line,  
11 Amtrak, the Northern Indiana Commuter Transportation District,  
12 the Chicago Transportation Authority, bus service, and a  
13 central-area circulator transit system while bringing  
14 significant civic, economic, and fiscal benefits to the State.

15 (d) It is in the best interest of the State to authorize  
16 the public agency to enter into a public-private partnership  
17 with the private entity, whereby the private entity will  
18 develop, finance, construct, operate, and manage the Civic and  
19 Transit Infrastructure Project as necessary public  
20 infrastructure in the State, and for the State to utilize a  
21 portion of future State revenues to ultimately acquire the  
22 civic build as an asset of the State.

23 (e) The private entity will be accountable to the People of  
24 Illinois through a comprehensive system of oversight,  
25 auditing, and reporting, and shall meet, at a minimum, the  
26 State's utilization goals for business enterprises established

1 in the Business Enterprise for Minorities, Women, and Persons  
2 with Disabilities Act as established for similar  
3 infrastructure projects in the State. The private entity will  
4 establish and manage a comprehensive Targeted Business and  
5 Workforce Participation Program for the Civic and Transit  
6 Infrastructure Project that establishes definitive goals and  
7 objectives associated with the professional and construction  
8 services, contracts entered into, and hours of the workforce  
9 employed in the development of the Civic and Transit  
10 Infrastructure Project. The Targeted Business and Workforce  
11 Participation Program will emphasize the expansion of business  
12 capacity and workforce opportunity that can be sustained among  
13 minority, women, disabled, and veteran businesses and  
14 individuals that are contracted or employed under the Targeted  
15 Business and Workforce Participation Program developed for the  
16 Civic and Transit Infrastructure Project.

17 (f) The utilization of a portion of the State's sales tax  
18 to repay the cost of its public-private partnership with the  
19 private entity for the development, financing, construction,  
20 operation, and management of the Civic and Transit  
21 Infrastructure Project is of benefit to the State for the  
22 reasons that the State would not otherwise derive the revenue  
23 from the Civic and Transit Infrastructure Project, or the  
24 private development on and adjacent to the Civic and Transit  
25 Infrastructure Project, without the public-private  
26 partnership, and the State or a political subdivision thereof

1 will ultimately own the Civic and Transit Infrastructure  
2 Project.

3 (g) It is found and declared that the implementation of the  
4 Civic and Transit Infrastructure Project through a  
5 public-private partnership as provided under this Act has the  
6 ability to reduce unemployment in the State, create new jobs,  
7 expand the business and workforce capacity among minority,  
8 woman, disabled and veteran businesses and individuals,  
9 improve mobility and opportunity for the People of the State of  
10 Illinois, and, by the provision of new public infrastructure  
11 and private development, greatly enhance the overall tax base  
12 and strengthen the economy of the State.

13 (h) In order to provide for flexibility in meeting the  
14 financial, design, engineering, and construction needs of the  
15 State, and its agencies and departments, and in order to  
16 provide continuing and adequate financing for the Civic and  
17 Transit Infrastructure Project on favorable terms, the  
18 delegations of authority to the public agency, the State  
19 Comptroller, the State Treasurer and other officers of the  
20 State that are contained in this Act are necessary and  
21 desirable.

22 Section 25-10. Definitions. As used in this Act:

23 "Civic and Transit Infrastructure Project" or "civic  
24 build" or "Project" means civic infrastructure, whether  
25 publicly or privately owned, located in the City of Chicago,



1 generally within the boundaries of East 14th Street; extending  
2 east to Lake Shore Drive; south to McCormick Place's North  
3 Building; west to the outer boundary of the McCormick Place  
4 busway and, where it extends farther west, the St. Charles  
5 Airline; northwest to South Indiana Avenue; north to East 15th  
6 Place; east to the McCormick Place busway; and north to East  
7 14th Street, in total comprising approximately 34 acres,  
8 including, without limitation: (1) streets, roadways,  
9 pedestrian ways, commuter linkages and circulator transit  
10 systems, bridges, tunnels, overpasses, bus ways, and guideways  
11 connected to or adjacent to the Project; (2) utilities systems  
12 and related facilities, utility relocations and replacements,  
13 utility-line extensions, network and communication systems,  
14 streetscape improvements, drainage systems, sewer and water  
15 systems, subgrade structures and associated improvements; (3)  
16 landscaping, facade construction and restoration, wayfinding,  
17 and signage; (4) public transportation and transit facilities  
18 and related infrastructure, vehicle parking facilities, and  
19 other facilities that encourage intermodal transportation and  
20 public transit connected to or adjacent to the Project; (5)  
21 railroad infrastructure, stations, maintenance and storage  
22 facilities; (6) parks, plazas, atriums, civic and cultural  
23 facilities, community and recreational facilities, facilities  
24 to promote tourism and hospitality, educational facilities,  
25 conferencing and conventions, broadcast and related multimedia  
26 infrastructure, destination and community retail, dining and

1 entertainment facilities; and (7) other facilities with the  
2 primary purpose of attracting and fostering economic  
3 development within the area of the Civic and Transit  
4 Infrastructure Project by generating additional tax base, all  
5 as agreed upon in a public private agreement. "Civic build"  
6 includes any improvements or substantial enhancements or  
7 modifications to civic infrastructure located on or connected  
8 or adjacent to the Civic and Transit Infrastructure Project.  
9 "Civic Build" does not include commercial office, residential,  
10 or hotel facilities, or any retail, dining, and entertainment  
11 included within such facilities as part of a Private Build,  
12 constructed on or adjacent to the civic build.

13 "Civic build cost" means all costs of the civic build, as  
14 specified in the public-private agreement, and includes,  
15 without limitation, the cost of the following activities as  
16 part of the Civic and Transit Infrastructure Project: (1)  
17 acquiring or leasing real property, including air rights, and  
18 other assets associated with the Project; (2) demolishing,  
19 repairing, or rehabilitating buildings; (3) remediating land  
20 and buildings as required to prepare the property for  
21 development; (4) installing, constructing, or reconstructing,  
22 elements of civic infrastructure required to support the  
23 overall Project, including, without limitation, streets,  
24 roadways, pedestrian ways and commuter linkages, utilities  
25 systems and related facilities, utility relocations and  
26 replacements, network and communication systems, streetscape

1 improvements, drainage systems, sewer and water systems,  
2 subgrade structures and associated improvements, landscaping,  
3 facade construction and restoration, wayfinding and signage,  
4 and other components of community infrastructure; (5)  
5 acquiring, constructing or reconstructing, and equipping  
6 transit stations, parking facilities, and other facilities  
7 that encourage intermodal transportation and public transit;  
8 (6) installing, constructing or reconstructing, and equipping  
9 core elements of civic infrastructure to promote and encourage  
10 economic development, including, without limitation, parks,  
11 cultural facilities, community and recreational facilities,  
12 facilities to promote tourism and hospitality, educational  
13 facilities, conferencing and conventions, broadcast and  
14 related multimedia infrastructure, destination and community  
15 retail, dining and entertainment facilities, and other  
16 facilities with the primary purpose of attracting and fostering  
17 economic development within the area by generating a new tax  
18 base; (7) providing related improvements, including, without  
19 limitation, excavation, earth retention, soil stabilization  
20 and correction, site improvements, and future capital  
21 improvements and expenses; (8) planning, engineering, legal,  
22 marketing, development, insurance, finance, and other related  
23 professional services and costs associated with the civic  
24 build; and (9) the commissioning or operational start-up of any  
25 component of the civic build.

26 "Develop" or "development" means to do one or more of the

1 following: plan, design, develop, lease, acquire, install,  
2 construct, reconstruct, repair, rehabilitate, replace, or  
3 extend the Civic and Transit Infrastructure Project as provided  
4 under this Act.

5 "Maintain" or "maintenance" includes ordinary maintenance,  
6 repair, rehabilitation, capital maintenance, maintenance  
7 replacement, and other categories of maintenance that may be  
8 designated by the public-private agreement for the Civic and  
9 Transit Infrastructure Project as provided under this Act.

10 "Operate" or "operation" means to do one or more of the  
11 following: maintain, improve, equip, modify, or otherwise  
12 operate the Civic and Transit Infrastructure Project as  
13 provided under this Act.

14 "Private build" means all commercial, industrial or  
15 residential facilities, or property that is not included in the  
16 definition of civic build. The private build may include  
17 commercial office, residential, educational, health and  
18 wellness, or hotel facilities constructed on or adjacent to the  
19 civic build, and retail, dining, and entertainment facilities  
20 that are not included as part of the civic build under the  
21 public-private agreement.

22 "Private entity" means any private entity associated with  
23 the Civic and Transit Infrastructure Project at the time of  
24 execution and delivery of a public-private agreement, and its  
25 successors or assigns. The private entity may enter into a  
26 public-private agreement with the public agency on behalf of

1 the State for the development, financing, construction,  
2 operational, or management of the Civic and Transit  
3 Infrastructure Project under this Act.

4 "Public agency" means the Governor's Office of Management  
5 and Budget.

6 "Public private agreement" or "agreement" means one or more  
7 agreements or contracts entered into between the public agency  
8 on behalf of the State and private entity, and all schedules,  
9 exhibits, and attachments thereto, entered into under this Act  
10 for the development, financing, construction, operation, or  
11 management of the Civic and Transit Infrastructure Project,  
12 whereby the private entity will develop, finance, construct,  
13 own, operate, and manage the Project for a definite term in  
14 return for the right to receive the revenues generated from the  
15 Project and other required payments from the State, including,  
16 but not limited to, a portion of the State sales taxes, as  
17 provided under this Act.

18 "Revenues" means all revenues, including, but not limited  
19 to, income user fees; ticket fees; earnings, interest, lease  
20 payments, allocations, moneys from the federal government,  
21 grants, loans, lines of credit, credit guarantees, bond  
22 proceeds, equity investments, service payments, or other  
23 receipts arising out of or in connection with the financing,  
24 development, construction, operation, and management of the  
25 Project under this Act. "Revenues" does not include the State  
26 payments to the Civic and Transit Infrastructure Fund as

1 required under this Act.

2 "State" means the State of Illinois.

3 "User fees" means the tolls, rates, fees, or other charges  
4 imposed by the State or private entity for use of all or part  
5 of the civic build.

6 Section 25-15. Formation of the public-private agreement.

7 (a) In consideration of the requirements of this Act and in  
8 order to enable the State to facilitate the development,  
9 financing, construction, management, and operation of Civic  
10 and Transit Infrastructure Projects, a public agency shall have  
11 the authority and shall take all necessary steps to enter into  
12 a public-private agreement with a private entity to develop,  
13 finance, construct, operate, and manage Civic and Transit  
14 Infrastructure Projects. Prior to negotiating the  
15 public-private agreement, the public agency shall have the  
16 authority to take all necessary steps to enter into interim  
17 agreements with the private entity to facilitate the  
18 negotiations for the public-private agreement consistent with  
19 this Act.

20 (b) The public agency shall serve as a fiduciary to the  
21 State in entering into the public-private agreement with the  
22 private entity.

23 (c) The public agency may retain such experts and advisors  
24 as are necessary to fulfill its duties and responsibilities  
25 under this Act and may rely upon existing third-party reports

1 and analyses related to the Civic and Transit Infrastructure  
2 Project. The public agency may expend funds as necessary to  
3 facilitate negotiating and entering into a public-private  
4 agreement.

5 (d) The public agency shall have the authority to adopt  
6 rules to facilitate the administration of the public-private  
7 agreement entered into consistent with this Act.

8 (e) The term of the public-private agreement, including all  
9 extensions, shall be no more than 75 years. The term of a  
10 public-private agreement may be extended by the public agency  
11 if it deems that such extension is in the best interest of the  
12 State.

13 (f) Except as otherwise provided under this Act, the Civic  
14 and Transit Infrastructure Project shall be subject to all  
15 applicable planning requirements otherwise required by the  
16 State or local law, including land use planning, regional  
17 planning, transportation planning, and environmental  
18 compliance requirements.

19 (g) The public agency shall be responsible for fulfilling  
20 all required obligations related to any requests for disclosure  
21 of records related to the public business of the public agency  
22 and expenditure of State moneys under this Act pursuant to the  
23 Freedom of Information Act.

24 (h) The public-private agreement shall require the private  
25 entity to enter into a project labor agreement.

1 Section 25-20. Provisions of the public-private agreement.  
2 The public-private agreement shall include at a minimum all of  
3 the following provisions:

4 (1) the term of the public private agreement;

5 (2) a detailed description of the civic build,  
6 including the retail, dining, and entertainment components  
7 of the civic build and a general description of the  
8 anticipated future private build;

9 (3) the powers, duties, responsibilities, obligations,  
10 and functions of the public agency and private entity;

11 (4) compensation or payments, including any  
12 reimbursement for work performed and goods or services  
13 provided, if any, owed to the public agency as the  
14 administrator of the public-private agreement on behalf of  
15 the State, as specified in the public-private agreement;

16 (5) compensation or payments to the private entity for  
17 civic build costs, plus any required debt service payments  
18 for the civic build, debt service reserves or sinking  
19 funds, financing costs, payments for operation and  
20 management of the civic build, payments representing the  
21 reasonable return on the private equity investment in the  
22 civic build, and payments in respect of the public use of  
23 private land, air rights, or other real property interests  
24 for the civic build;

25 (6) a provision granting the private entity with the  
26 express authority to structure, negotiate, and execute



1 contracts and subcontracts with third parties to enable the  
2 private entity to carry out its duties, responsibilities  
3 and obligations under this Act relating to the development,  
4 financing, construction, management, and operation of the  
5 civic build;

6 (7) a provision imposing an affirmative duty on the  
7 private entity to provide the public agency with any  
8 information the private entity reasonably believes the  
9 public agency would need related to the civic build to  
10 enable the public agency to exercise its powers, carry out  
11 its duties, responsibilities, and obligations, and perform  
12 its functions under this Act or the public-private  
13 agreement;

14 (8) a provision requiring the private entity to provide  
15 the public agency with advance notice of any decision that  
16 has a material adverse impact on the public interest  
17 related to the civic build so that the public agency has a  
18 reasonable opportunity to evaluate that decision;

19 (9) a requirement that the public agency monitor and  
20 oversee the civic build and take action that the public  
21 agency considers appropriate to ensure that the private  
22 entity is in compliance with the terms of the public  
23 private agreement;

24 (10) the authority to impose user fees and the amounts  
25 of those fees, if applicable, related to the civic build  
26 subject to agreement with the private entity;

1           (11) a provision stating that the private entity shall  
2 have the right to all revenues generated from the civic  
3 build until such time that the State takes ownership over  
4 the civic build, at which point the State shall have the  
5 right to all revenues generated from the civic build,  
6 except as set forth in Section 45;

7           (12) a provision governing the rights to real and  
8 personal property of the State, the public agency, the  
9 private entity, and other third parties, if applicable,  
10 relating to the civic build, including, but not limited to,  
11 a provision relating to the State's ability to exercise an  
12 option to purchase the civic build at varying milestones of  
13 the Project agreed to amongst the parties in the public  
14 private agreement and consistent with Section 45 of this  
15 Act;

16           (13) a provision regarding the implementation and  
17 delivery of certain progress reports related to cost,  
18 timelines, deadlines, and scheduling of the civic build;

19           (14) procedural requirements for obtaining the prior  
20 approval of the public agency when rights that are the  
21 subject of the public-private agreement relating to the  
22 civic build, including, but not limited to, development  
23 rights, construction rights, property rights, and rights  
24 to certain revenues, are sold, assigned, transferred, or  
25 pledged as collateral to secure financing or for any other  
26 reason;

1 (15) grounds for termination of the public-private  
2 agreement by the public agency and the private entity;

3 (16) review of plans, including development,  
4 construction, management, or operations plans by the  
5 public agency related to the civic build;

6 (17) inspections by the public agency, including  
7 inspections of construction work and improvements, related  
8 to the civic build;

9 (18) rights and remedies of the public agency in the  
10 event that the private entity defaults or otherwise fails  
11 to comply with the terms of the public-private agreement  
12 and the rights and remedies of the private entity in the  
13 event that the public agency defaults or otherwise fails to  
14 comply with the terms of the public-private agreement;

15 (19) a code of ethics for the private entity's officers  
16 and employees;

17 (20) maintenance of public liability insurance or  
18 other insurance requirements related to the civic build;

19 (21) provisions governing grants and loans, including  
20 those received, or anticipated to be received, from the  
21 federal government or any agency or instrumentality of the  
22 federal government or from any State or local agency;

23 (22) the private entity's targeted business and  
24 workforce participation program to meet the State's  
25 utilization goals for business enterprises and workforce  
26 involving minorities, women, persons with disabilities,

1 and veterans;

2 (23) a provision regarding the rights of the public  
3 agency and the State following completion of the civic  
4 build and transfer to the State consistent with Section 45  
5 of this Act;

6 (24) a provision detailing the Project's projected  
7 long-range economic impacts, including projections of new  
8 spending, construction jobs, and permanent, full-time  
9 equivalent jobs;

10 (25) a provision detailing the Project's projected  
11 support for regional and statewide transit impacts,  
12 transportation mode shifts, and increased transit  
13 ridership;

14 (26) a provision detailing the Project's projected  
15 impact on increased convention and events visitation;

16 (27) procedures for amendment to the public-private  
17 agreement;

18 (28) a provision detailing the processes and  
19 procedures that will be followed for contracts and  
20 purchases for the civic build; and

21 (29) all other terms, conditions, and provisions  
22 acceptable to the public agency that the public agency  
23 deems necessary and proper and in the best interest of the  
24 State and the public.

25 Section 25-25. Removal of private entity executive

1 employees. The public agency shall have the authority to seek  
2 the removal of any executive employee of the private entity  
3 from the Project if the executive employee is found guilty of  
4 any criminal offense related to the conduct of its business or  
5 the regulation thereof in any jurisdiction during the term of  
6 the public-private agreement. The public agency shall have the  
7 additional authority to approve the successor to the removed  
8 executive employee in the event the executive employee is  
9 removed from the Project and that approval shall not be  
10 unreasonably withheld consistent with the terms of this  
11 Section. For purposes of this Section, an "executive employee"  
12 is the President, Chairman, Chief Executive Officer, or Chief  
13 Financial Officer of the private entity.

14 Section 25-30. Public agency reporting requirements. The  
15 public agency shall submit an annual report to the General  
16 Assembly with respect to actions taken by the public agency to  
17 implement and administer the provisions of this Act, and shall  
18 respond promptly in writing to all inquiries of the General  
19 Assembly with respect to the public agency's implementation and  
20 administration of this Act.

21 Section 25-35. Public agency publication requirements. The  
22 public agency shall publish a notice of the execution of the  
23 public-private agreement on its website and shall publish the  
24 full text of the public-private agreement on its website.

1 Section 25-40. Financial arrangements.

2 (a) The public agency may apply for, execute, or endorse  
3 applications submitted by the private entity to obtain federal,  
4 State, or local credit assistance to develop, maintain, or  
5 operate the Project.

6 (b) The private entity may take any action to obtain  
7 federal, State, or local assistance for the civic build that  
8 serves the public purpose of this Act and may enter into any  
9 contracts required to receive the assistance. The public agency  
10 shall take all reasonable steps to support action by the  
11 private entity to obtain federal, State, or local assistance  
12 for the civic build. The assistance may include, but not be  
13 limited to, federal credit assistance pursuant to Railroad  
14 Rehabilitation and Improvement Financing and the  
15 Transportation Infrastructure Finance and Innovation Act. In  
16 the event the private entity obtains federal, State, or local  
17 assistance for the civic build that serves the public purpose  
18 of this Act, the financial assistance shall reduce the State's  
19 required payments under this Act on terms as mutually agreed to  
20 by the parties in the public-private agreement.

21 (c) Any financing of the civic build costs may be in the  
22 amounts and subject to the terms and conditions contained in  
23 the public-private agreement.

24 (d) For the purpose of financing or refinancing the civic  
25 build costs, the private entity and the public agency may do

1 the following: (1) enter into grant agreements; (2) accept  
2 grants from any public or private agency or entity; (3) receive  
3 the required payments from the State under this Act; and (4)  
4 receive any other payments or monies permitted under this Act  
5 or agreed to by the parties in the public-private agreement.

6 (e) For the purpose of financing or refinancing the civic  
7 build, public funds may be used and mixed and aggregated with  
8 private funds provided by or on behalf of the private entity or  
9 other private entities. However, that the required payments  
10 from the State under Sections 50 and 55 of this Act shall be  
11 solely used for civic build costs, plus debt service  
12 requirements of the civic build, debt service reserves or  
13 sinking funds, financing costs, payments for operation and  
14 management of the civic build, payments representing the  
15 reasonable return on the private equity investment in the civic  
16 build, and payments in respect of the public use of private  
17 land, air rights, or other real property interests for the  
18 civic build, if applicable.

19 (f) The public agency is authorized to facilitate conduit  
20 tax-exempt or taxable debt financing, if agreed to between the  
21 public agency and the private entity.

22 Section 25-45. Term of agreement; transfer of the civic  
23 build to the State. Following the completion of the Project and  
24 the termination of the public-private agreement, the private  
25 entity's authority and duties under the public-private

1 agreement shall cease, except for those duties and obligations  
2 that extend beyond the termination, as set forth in the public  
3 private agreement, which may include ongoing management and  
4 operations of the civic build, and all interests and ownership  
5 in the civic build shall transfer to the State; provided that  
6 the State has made all required payments to the private entity  
7 as required under this Act and the public-private agreement.  
8 The State may also exercise an option to not accept its  
9 interest and ownership in the civic build. In the event the  
10 State exercises its option to not accept its interest and  
11 ownership in the civic build, the private entity shall maintain  
12 its interest and ownership in the civic build and shall have  
13 the authority to maintain, further develop, encumber, or sell  
14 the civic build consistent with its authority as the owner of  
15 the civic build. In the event the State exercises its option to  
16 have its interest and ownership in the civic build after all  
17 required payments have been made to the private entity  
18 consistent with the public-private agreement and this Act, the  
19 private entity shall have the authority to enter into an  
20 operating agreement with the public agency, on such terms that  
21 are reasonable and customary for operating agreements, to  
22 operate and manage the civic build for an annual operator fee  
23 and payment from the State representing a portion of the net  
24 operating income of the civic build as further defined and  
25 described in the public private agreement between the private  
26 entity and the public agency.



1 Section 25-50. Payment to the private entity.

2 (a) Notwithstanding anything in the public private  
3 agreement to the contrary: (1) the civic build cost shall not  
4 exceed a total of \$3,800,000,000; and (2) no State equity  
5 payment shall be made prior to State fiscal year 2024 or prior  
6 to completion of the civic build.

7 (b) The public agency shall be required to take all steps  
8 necessary to facilitate the required payments to the Civic and  
9 Transit Infrastructure Fund as set forth in Section 3 of the  
10 Retailers' Occupation Tax and Section 8.25g of the State  
11 Finance Act.

12 Section 25-55. The Civic and Transit Infrastructure Fund.  
13 The Civic and Transit Infrastructure Fund is created as a  
14 special fund in the State Treasury. All moneys transferred to  
15 the Civic and Transit Infrastructure Fund pursuant to Section  
16 8.25g of the State Finance Act, Section 3 of the Retailers'  
17 Occupation Act, and this Act shall be used only for the  
18 purposes authorized by and subject to the limitations and  
19 conditions of this Act and the public private agreement entered  
20 into by private entity and the public agency on behalf of the  
21 State. All payments required under such Acts shall be direct,  
22 limited obligations of the State of Illinois payable solely  
23 from and secured by an irrevocable, first priority pledge of  
24 and lien on moneys on deposit in the Civic and Transit

1 Infrastructure Fund. The State of Illinois hereby pledges the  
2 applicable sales tax revenues consistent with the State Finance  
3 Act and this Act for the time period provided in the public  
4 private agreement between the private entity and the Authority,  
5 on behalf of the State. Moneys in the Civic and Transit  
6 Infrastructure Fund shall be utilized by the public agency on  
7 behalf of the State to pay the private entity for the  
8 development, financing, construction, operation and management  
9 of the civic and transit infrastructure project consistent with  
10 this Act and the public private agreement. Investment income,  
11 if any, which is attributable to the investment of moneys in  
12 the Civic and Transit Infrastructure Fund shall be retained in  
13 the Fund for any required payment to the private entity under  
14 this Act and the public private agreement.

15 Section 25-60. Additional Powers of the public agency. The  
16 public agency may exercise any powers provided under this Act  
17 to facilitate the public-private agreement with the private  
18 entity. The public agency, the State, or any State agency and  
19 its officers may not take any action that would impair the  
20 public-private agreement entered into under this Act, except as  
21 provided by law.

22 Section 25-70. Powers liberally construed. The powers  
23 conferred by this Act shall be liberally construed in order to  
24 accomplish their purposes and shall be in addition and

1 supplemental to the powers conferred by any other law. If any  
2 other law or rule is inconsistent with this Act, this Act is  
3 controlling as to the public-private agreement entered into  
4 under this Act.

5 Section 25-75. Full and complete authority. This Act  
6 contains full and complete authority for agreements and leases  
7 with the private entity to carry out the activities described  
8 in this Act. Except as otherwise required by law, no procedure,  
9 proceedings, publications, notices, consents, approvals,  
10 orders, or acts by the public agency or any other State or  
11 local agency or official are required to enter into an  
12 agreement or lease under this Act.

13 Section 25-97. Severability. The provisions of this Act are  
14 severable under Section 1.31 of the Statute on Statutes.

15 Section 25-100. The State Finance Act is amended by adding  
16 Sections 5.897 and 8.25g as follows:

17 (30 ILCS 105/5.897 new)

18 Sec. 5.897. The Civic and Transit Infrastructure Fund.

19 (30 ILCS 105/8.25g new)

20 Sec. 8.25g. The Civic and Transit Infrastructure Fund. The  
21 Civic and Transit Infrastructure Fund is created as a special

1 fund in the State Treasury. Money in the Civic and Transit  
2 Infrastructure Fund shall, when the State of Illinois incurs  
3 infrastructure indebtedness pursuant to the public private  
4 partnership entered into by the public agency on behalf of the  
5 State of Illinois with private entity pursuant to the  
6 Public-Private Partnership for Civic and Transit  
7 Infrastructure Project Act enacted in this amendatory Act of  
8 the 101th General Assembly, be used for the purpose of paying  
9 and discharging monthly the principal and interest on that  
10 infrastructure indebtedness then due and payable consistent  
11 with the term established in the public private agreement  
12 entered into by the public agency on behalf of the State of  
13 Illinois. The public agency shall, pursuant to its authority  
14 under the Public-Private Partnership for Civic and Transit  
15 Infrastructure Project Act, annually certify to the State  
16 Comptroller and the State Treasurer the amount necessary and  
17 required, during the fiscal year with respect to which the  
18 certification is made, to pay the amounts due under the  
19 Public-Private Partnership for Civic and Transit  
20 Infrastructure Project Act. On or before the last day of each  
21 month, the State Comptroller and State Treasurer shall transfer  
22 the moneys required to be deposited into the Fund under Section  
23 3 of the Retailers' Occupation Tax Act and the Public-Private  
24 Partnership for Civic and Transit Infrastructure Project Act  
25 and shall pay from that Fund the required amount certified by  
26 the public agency, plus any cumulative deficiency in such

1 transfers and payments for prior months, to the public agency  
2 for distribution pursuant to the Public-Private Partnership  
3 for Civic and Transit Infrastructure Project Act. Such  
4 transferred amount shall be sufficient to pay all amounts due  
5 under the Public-Private Partnership for Civic and Transit  
6 Infrastructure Project Act. Provided that all amounts  
7 deposited in the Fund have been paid accordingly under the  
8 Public-Private Partnership for Civic and Transit  
9 Infrastructure Project Act, all amounts remaining in the Civic  
10 and Transit Infrastructure Fund shall be held in that Fund for  
11 other subsequent payments required under the Public-Private  
12 Partnership for Civic and Transit Infrastructure Project Act.  
13 In the event the State fails to pay the amount necessary and  
14 required under the Public-Private Partnership for Civic and  
15 Transit Infrastructure Project Act for any reason during the  
16 fiscal year with respect to which the certification is made or  
17 if the State takes any steps that result in an impact to the  
18 irrevocable, first priority pledge of and lien on moneys on  
19 deposit in the Civic and Transit Infrastructure Fund, the  
20 public agency shall certify such delinquent amounts to the  
21 State Comptroller and the State Treasurer and the State  
22 Comptroller and the State Treasurer shall take all steps  
23 required to intercept the tax revenues collected from within  
24 the boundary of the civic transit infrastructure project  
25 pursuant to Section 3 of the Retailers' Occupation Tax Act,  
26 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax

1 Act, Section 9 of the Service Occupation Tax Act, Section 4.03  
2 of the Regional Transportation Authority Act and Section 6 of  
3 the Hotel Operators' Occupation Tax Act, and shall pay such  
4 amounts to the Fund for distribution by the public agency for  
5 the time-period required to ensure that the State's  
6 distribution requirements under the Public-Private Partnership  
7 for Civic and Transit Infrastructure Project Act are fully met.  
8 As used in the Section, "private entity", "private public  
9 agreement", and "public agency" have meanings provided in  
10 Section 25-10 of the Public-Private Partnership for Civic and  
11 Transit Infrastructure Project Act.

12 Section 25-105. The Use Tax Act is amended by changing  
13 Section 9 as follows:

14 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

15 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
16 and trailers that are required to be registered with an agency  
17 of this State, each retailer required or authorized to collect  
18 the tax imposed by this Act shall pay to the Department the  
19 amount of such tax (except as otherwise provided) at the time  
20 when he is required to file his return for the period during  
21 which such tax was collected, less a discount of 2.1% prior to  
22 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
23 per calendar year, whichever is greater, which is allowed to  
24 reimburse the retailer for expenses incurred in collecting the

1 tax, keeping records, preparing and filing returns, remitting  
2 the tax and supplying data to the Department on request. In the  
3 case of retailers who report and pay the tax on a transaction  
4 by transaction basis, as provided in this Section, such  
5 discount shall be taken with each such tax remittance instead  
6 of when such retailer files his periodic return. The discount  
7 allowed under this Section is allowed only for returns that are  
8 filed in the manner required by this Act. The Department may  
9 disallow the discount for retailers whose certificate of  
10 registration is revoked at the time the return is filed, but  
11 only if the Department's decision to revoke the certificate of  
12 registration has become final. A retailer need not remit that  
13 part of any tax collected by him to the extent that he is  
14 required to remit and does remit the tax imposed by the  
15 Retailers' Occupation Tax Act, with respect to the sale of the  
16 same property.

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

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

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

22 1. The name of the seller;

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

26 3. The total amount of taxable receipts received by him



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

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

7 5. The amount of tax due;

8 5-5. The signature of the taxpayer; and

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

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

15 Beginning October 1, 1993, a taxpayer who has an average  
16 monthly tax liability of \$150,000 or more shall make all  
17 payments required by rules of the Department by electronic  
18 funds transfer. Beginning October 1, 1994, a taxpayer who has  
19 an average monthly tax liability of \$100,000 or more shall make  
20 all payments required by rules of the Department by electronic  
21 funds transfer. Beginning October 1, 1995, a taxpayer who has  
22 an average monthly tax liability of \$50,000 or more shall make  
23 all payments required by rules of the Department by electronic  
24 funds transfer. Beginning October 1, 2000, a taxpayer who has  
25 an annual tax liability of \$200,000 or more shall make all  
26 payments required by rules of the Department by electronic

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

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

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

22 All taxpayers required to make payment by electronic funds  
23 transfer and any taxpayers authorized to voluntarily make  
24 payments by electronic funds transfer shall make those payments  
25 in the manner authorized by the Department.

26 The Department shall adopt such rules as are necessary to

1 effectuate a program of electronic funds transfer and the  
2 requirements of this Section.

3 Before October 1, 2000, if the taxpayer's average monthly  
4 tax liability to the Department under this Act, the Retailers'  
5 Occupation Tax Act, the Service Occupation Tax Act, the Service  
6 Use Tax Act was \$10,000 or more during the preceding 4 complete  
7 calendar quarters, he shall file a return with the Department  
8 each month by the 20th day of the month next following the  
9 month during which such tax liability is incurred and shall  
10 make payments to the Department on or before the 7th, 15th,  
11 22nd and last day of the month during which such liability is  
12 incurred. On and after October 1, 2000, if the taxpayer's  
13 average monthly tax liability to the Department under this Act,  
14 the Retailers' Occupation Tax Act, the Service Occupation Tax  
15 Act, and the Service Use Tax Act was \$20,000 or more during the  
16 preceding 4 complete calendar quarters, he shall file a return  
17 with the Department each month by the 20th day of the month  
18 next following the month during which such tax liability is  
19 incurred and shall make payment to the Department on or before  
20 the 7th, 15th, 22nd and last day of the month during which such  
21 liability is incurred. If the month during which such tax  
22 liability is incurred began prior to January 1, 1985, each  
23 payment shall be in an amount equal to 1/4 of the taxpayer's  
24 actual liability for the month or an amount set by the  
25 Department not to exceed 1/4 of the average monthly liability  
26 of the taxpayer to the Department for the preceding 4 complete

1 calendar quarters (excluding the month of highest liability and  
2 the month of lowest liability in such 4 quarter period). If the  
3 month during which such tax liability is incurred begins on or  
4 after January 1, 1985, and prior to January 1, 1987, each  
5 payment shall be in an amount equal to 22.5% of the taxpayer's  
6 actual liability for the month or 27.5% of the taxpayer's  
7 liability for the same calendar month of the preceding year. If  
8 the month during which such tax liability is incurred begins on  
9 or after January 1, 1987, and prior to January 1, 1988, each  
10 payment shall be in an amount equal to 22.5% of the taxpayer's  
11 actual liability for the month or 26.25% of the taxpayer's  
12 liability for the same calendar month of the preceding year. If  
13 the month during which such tax liability is incurred begins on  
14 or after January 1, 1988, and prior to January 1, 1989, or  
15 begins on or after January 1, 1996, each payment shall be in an  
16 amount equal to 22.5% of the taxpayer's actual liability for  
17 the month or 25% of the taxpayer's liability for the same  
18 calendar month of the preceding year. If the month during which  
19 such tax liability is incurred begins on or after January 1,  
20 1989, and prior to January 1, 1996, each payment shall be in an  
21 amount equal to 22.5% of the taxpayer's actual liability for  
22 the month or 25% of the taxpayer's liability for the same  
23 calendar month of the preceding year or 100% of the taxpayer's  
24 actual liability for the quarter monthly reporting period. The  
25 amount of such quarter monthly payments shall be credited  
26 against the final tax liability of the taxpayer's return for

1 that month. Before October 1, 2000, once applicable, the  
2 requirement of the making of quarter monthly payments to the  
3 Department shall continue until such taxpayer's average  
4 monthly liability to the Department during the preceding 4  
5 complete calendar quarters (excluding the month of highest  
6 liability and the month of lowest liability) is less than  
7 \$9,000, or until such taxpayer's average monthly liability to  
8 the Department as computed for each calendar quarter of the 4  
9 preceding complete calendar quarter period is less than  
10 \$10,000. However, if a taxpayer can show the Department that a  
11 substantial change in the taxpayer's business has occurred  
12 which causes the taxpayer to anticipate that his average  
13 monthly tax liability for the reasonably foreseeable future  
14 will fall below the \$10,000 threshold stated above, then such  
15 taxpayer may petition the Department for change in such  
16 taxpayer's reporting status. On and after October 1, 2000, once  
17 applicable, the requirement of the making of quarter monthly  
18 payments to the Department shall continue until such taxpayer's  
19 average monthly liability to the Department during the  
20 preceding 4 complete calendar quarters (excluding the month of  
21 highest liability and the month of lowest liability) is less  
22 than \$19,000 or until such taxpayer's average monthly liability  
23 to the Department as computed for each calendar quarter of the  
24 4 preceding complete calendar quarter period is less than  
25 \$20,000. However, if a taxpayer can show the Department that a  
26 substantial change in the taxpayer's business has occurred

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

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

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

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

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

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

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

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

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



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

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

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

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

1 such other information as the Department may reasonably  
2 require.

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

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

1 titled or registered (if titling or registration is required)  
2 if the Department and such agency or State officer determine  
3 that this procedure will expedite the processing of  
4 applications for title or registration.

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

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

26 If the user who would otherwise pay tax to the retailer

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

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

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

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

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

22 Where the retailer has more than one business registered  
23 with the Department under separate registration under this Act,  
24 such retailer may not file each return that is due as a single  
25 return covering all such registered businesses, but shall file  
26 separate returns for each such registered business.

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

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

13           Beginning January 1, 1990, each month the Department shall  
14 pay into the State and Local Sales Tax Reform Fund, a special  
15 fund in the State Treasury, 20% of the net revenue realized for  
16 the preceding month from the 6.25% general rate on the selling  
17 price of tangible personal property, other than tangible  
18 personal property which is purchased outside Illinois at retail  
19 from a retailer and which is titled or registered by an agency  
20 of this State's government.

21           Beginning August 1, 2000, each month the Department shall  
22 pay into the State and Local Sales Tax Reform Fund 100% of the  
23 net revenue realized for the preceding month from the 1.25%  
24 rate on the selling price of motor fuel and gasohol. Beginning  
25 September 1, 2010, each month the Department shall pay into the  
26 State and Local Sales Tax Reform Fund 100% of the net revenue

1 realized for the preceding month from the 1.25% rate on the  
2 selling price of sales tax holiday items.

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

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

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

26 Beginning July 1, 2013, each month the Department shall pay



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

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

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

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

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

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

19	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
26	1999	71,000,000

1	2000	75,000,000
2	2001	80,000,000
3	2002	93,000,000
4	2003	99,000,000
5	2004	103,000,000
6	2005	108,000,000
7	2006	113,000,000
8	2007	119,000,000
9	2008	126,000,000
10	2009	132,000,000
11	2010	139,000,000
12	2011	146,000,000
13	2012	153,000,000
14	2013	161,000,000
15	2014	170,000,000
16	2015	179,000,000
17	2016	189,000,000
18	2017	199,000,000
19	2018	210,000,000
20	2019	221,000,000
21	2020	233,000,000
22	2021	246,000,000
23	2022	260,000,000
24	2023	275,000,000
25	2024	275,000,000
26	2025	275,000,000

1	2026	279,000,000
2	2027	292,000,000
3	2028	307,000,000
4	2029	322,000,000
5	2030	338,000,000
6	2031	350,000,000
7	2032	350,000,000

8 and

9 each fiscal year

10 thereafter that bonds

11 are outstanding under

12 Section 13.2 of the

13 Metropolitan Pier and

14 Exposition Authority Act,

15 but not after fiscal year 2060.

16 Beginning July 20, 1993 and in each month of each fiscal  
17 year thereafter, one-eighth of the amount requested in the  
18 certificate of the Chairman of the Metropolitan Pier and  
19 Exposition Authority for that fiscal year, less the amount  
20 deposited into the McCormick Place Expansion Project Fund by  
21 the State Treasurer in the respective month under subsection  
22 (g) of Section 13 of the Metropolitan Pier and Exposition  
23 Authority Act, plus cumulative deficiencies in the deposits  
24 required under this Section for previous months and years,  
25 shall be deposited into the McCormick Place Expansion Project  
26 Fund, until the full amount requested for the fiscal year, but

1 not in excess of the amount specified above as "Total Deposit",  
2 has been deposited.

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

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

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

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

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

25 Subject to successful execution and delivery of a public  
26 private agreement between the public agency and private entity



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

<u>Fiscal Year</u> .....	<u>Total Deposit</u>
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	

1	<u>2030</u>	<u>.....</u>	<u>\$298,900,000</u>
2	<u>2031</u>	<u>.....</u>	<u>\$309,300,000</u>
3	<u>2032</u>	<u>.....</u>	<u>\$320,100,000</u>
4	<u>2033</u>	<u>.....</u>	<u>\$331,200,000</u>
5	<u>2034</u>	<u>.....</u>	<u>\$341,200,000</u>
6	<u>2035</u>	<u>.....</u>	<u>\$351,400,000</u>
7	<u>2036</u>	<u>.....</u>	<u>\$361,900,000</u>
8	<u>2037</u>	<u>.....</u>	<u>\$372,800,000</u>
9	<u>2038</u>	<u>.....</u>	<u>\$384,000,000</u>
10	<u>2039</u>	<u>.....</u>	<u>\$395,500,000</u>
11	<u>2040</u>	<u>.....</u>	<u>\$407,400,000</u>
12	<u>2041</u>	<u>.....</u>	<u>\$419,600,000</u>
13	<u>2042</u>	<u>.....</u>	<u>\$432,200,000</u>
14	<u>2043</u>	<u>.....</u>	<u>\$445,100,000</u>

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. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;  
14 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.  
15 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

16 Section 25-110. The Service Use Tax Act is amended by  
17 changing Section 9 as follows:

18 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

19 Sec. 9. Each serviceman required or authorized to collect  
20 the tax herein imposed shall pay to the Department the amount  
21 of such tax (except as otherwise provided) at the time when he  
22 is required to file his return for the period during which such  
23 tax was collected, less a discount of 2.1% prior to January 1,  
24 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar

1 year, whichever is greater, which is allowed to reimburse the  
2 serviceman for expenses incurred in collecting the tax, keeping  
3 records, preparing and filing returns, remitting the tax and  
4 supplying data to the Department on request. The discount  
5 allowed under this Section is allowed only for returns that are  
6 filed in the manner required by this Act. The Department may  
7 disallow the discount for servicemen whose certificate of  
8 registration is revoked at the time the return is filed, but  
9 only if the Department's decision to revoke the certificate of  
10 registration has become final. A serviceman need not remit that  
11 part of any tax collected by him to the extent that he is  
12 required to pay and does pay the tax imposed by the Service  
13 Occupation Tax Act with respect to his sale of service  
14 involving the incidental transfer by him of the same property.

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

1 petition the Department to waive the electronic filing  
2 requirement.

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

- 10 1. The name of the seller;
- 11 2. The address of the principal place of business from  
12 which he engages in business as a serviceman in this State;
- 13 3. The total amount of taxable receipts received by him  
14 during the preceding calendar month, including receipts  
15 from charge and time sales, but less all deductions allowed  
16 by law;
- 17 4. The amount of credit provided in Section 2d of this  
18 Act;
- 19 5. The amount of tax due;
- 20 5-5. The signature of the taxpayer; and
- 21 6. Such other reasonable information as the Department  
22 may require.

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

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

26           Before August 1 of each year beginning in 1993, the

1 Department shall notify all taxpayers required to make payments  
2 by electronic funds transfer. All taxpayers required to make  
3 payments by electronic funds transfer shall make those payments  
4 for a minimum of one year beginning on October 1.

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

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

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

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

26 If the serviceman is otherwise required to file a monthly

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

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

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

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



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

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

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

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

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

1           Beginning January 1, 1990, each month the Department shall  
2 pay into the State and Local Sales Tax Reform Fund 20% of the  
3 net revenue realized for the preceding month from the 6.25%  
4 general rate on transfers of tangible personal property, other  
5 than tangible personal property which is purchased outside  
6 Illinois at retail from a retailer and which is titled or  
7 registered by an agency of this State's government.

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

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

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

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

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

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

1	2006	113,000,000
2	2007	119,000,000
3	2008	126,000,000
4	2009	132,000,000
5	2010	139,000,000
6	2011	146,000,000
7	2012	153,000,000
8	2013	161,000,000
9	2014	170,000,000
10	2015	179,000,000
11	2016	189,000,000
12	2017	199,000,000
13	2018	210,000,000
14	2019	221,000,000
15	2020	233,000,000
16	2021	246,000,000
17	2022	260,000,000
18	2023	275,000,000
19	2024	275,000,000
20	2025	275,000,000
21	2026	279,000,000
22	2027	292,000,000
23	2028	307,000,000
24	2029	322,000,000
25	2030	338,000,000
26	2031	350,000,000

1                           2032                           350,000,000  
2                           and  
3                    each fiscal year  
4            thereafter that bonds  
5            are outstanding under  
6            Section 13.2 of the  
7            Metropolitan Pier and  
8            Exposition Authority Act,  
9            but not after fiscal year 2060.

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

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



1 2013, the Department shall each month pay into the Illinois Tax  
2 Increment Fund 0.27% of 80% of the net revenue realized for the  
3 preceding month from the 6.25% general rate on the selling  
4 price of tangible personal property.

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

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

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

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

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

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

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

1	<u>2036</u>	<u>.....</u>	<u>\$361,900,000</u>
2	<u>2037</u>	<u>.....</u>	<u>\$372,800,000</u>
3	<u>2038</u>	<u>.....</u>	<u>\$384,000,000</u>
4	<u>2039</u>	<u>.....</u>	<u>\$395,500,000</u>
5	<u>2040</u>	<u>.....</u>	<u>\$407,400,000</u>
6	<u>2041</u>	<u>.....</u>	<u>\$419,600,000</u>
7	<u>2042</u>	<u>.....</u>	<u>\$432,200,000</u>
8	<u>2043</u>	<u>.....</u>	<u>\$445,100,000</u>

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

16           As soon as possible after the first day of each month, upon  
17 certification of the Department of Revenue, the Comptroller  
18 shall order transferred and the Treasurer shall transfer from  
19 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
20 equal to 1.7% of 80% of the net revenue realized under this Act  
21 for the second preceding month. Beginning April 1, 2000, this  
22 transfer is no longer required and shall not be made.

23           Net revenue realized for a month shall be the revenue  
24 collected by the State pursuant to this Act, less the amount  
25 paid out during that month as refunds to taxpayers for  
26 overpayment of liability.

1 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;  
2 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.  
3 8-14-18; 100-1171, eff. 1-4-19.)

4 Section 25-115. The Service Occupation Tax Act is amended  
5 by 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 allowed under  
17 this Section is allowed only for returns that are filed in the  
18 manner required by this Act. The Department may disallow the  
19 discount for servicemen whose certificate of registration is  
20 revoked at the time the return is filed, but only if the  
21 Department's decision to revoke the certificate of  
22 registration has become final.

23 Where such tangible personal property is sold under a  
24 conditional sales contract, or under any other form of sale

1 wherein the payment of the principal sum, or a part thereof, is  
2 extended beyond the close of the period for which the return is  
3 filed, the serviceman, in collecting the tax may collect, for  
4 each tax return period, only the tax applicable to the part of  
5 the selling price actually received during such tax return  
6 period.

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

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

1 the twentieth day of the following calendar month, stating:

2 1. The name of the seller;

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

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

9 4. The amount of credit provided in Section 2d of this  
10 Act;

11 5. The amount of tax due;

12 5-5. The signature of the taxpayer; and

13 6. Such other reasonable information as the Department  
14 may require.

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

19 Prior to October 1, 2003, and on and after September 1,  
20 2004 a serviceman may accept a Manufacturer's Purchase Credit  
21 certification from a purchaser in satisfaction of Service Use  
22 Tax as provided in Section 3-70 of the Service Use Tax Act if  
23 the purchaser provides the appropriate documentation as  
24 required by Section 3-70 of the Service Use Tax Act. A  
25 Manufacturer's Purchase Credit certification, accepted prior  
26 to October 1, 2003 or on or after September 1, 2004 by a

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

14 If the serviceman's average monthly tax liability to the  
15 Department does not exceed \$200, the Department may authorize  
16 his returns to be filed on a quarter annual basis, with the  
17 return for January, February and March of a given year being  
18 due by April 20 of such year; with the return for April, May  
19 and June of a given year being due by July 20 of such year; with  
20 the return for July, August and September of a given year being  
21 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's average monthly tax liability to the  
25 Department does not exceed \$50, the Department may authorize  
26 his returns to be filed on an annual basis, with the return for



1 a given year being due by January 20 of the following year.

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

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

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

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

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

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

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

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

26 Where a serviceman collects the tax with respect to the

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

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

24 Where the serviceman has more than one business registered  
25 with the Department under separate registrations hereunder,  
26 such serviceman shall file separate returns for each registered

1 business.

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

5 Beginning January 1, 1990, each month the Department shall  
6 pay into the County and Mass Transit District Fund 4% of the  
7 revenue realized for the preceding month from the 6.25% general  
8 rate.

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.

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

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

1 are now taxed at 6.25%.

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

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

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

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

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

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

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

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



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

1	2023	275,000,000
2	2024	275,000,000
3	2025	275,000,000
4	2026	279,000,000
5	2027	292,000,000
6	2028	307,000,000
7	2029	322,000,000
8	2030	338,000,000
9	2031	350,000,000
10	2032	350,000,000

11                   and  
12                    each fiscal year  
13                   thereafter that bonds  
14                   are outstanding under  
15                   Section 13.2 of the  
16                   Metropolitan Pier and  
17                   Exposition Authority Act,  
18                   but not after fiscal year 2060.

19                   Beginning July 20, 1993 and in each month of each fiscal  
20                   year thereafter, one-eighth of the amount requested in the  
21                   certificate of the Chairman of the Metropolitan Pier and  
22                   Exposition Authority for that fiscal year, less the amount  
23                   deposited into the McCormick Place Expansion Project Fund by  
24                   the State Treasurer in the respective month under subsection  
25                   (g) of Section 13 of the Metropolitan Pier and Exposition  
26                   Authority Act, plus cumulative deficiencies in the deposits

1 required under this Section for previous months and years,  
2 shall be deposited into the McCormick Place Expansion Project  
3 Fund, until the full amount requested for the fiscal year, but  
4 not in excess of the amount specified above as "Total Deposit",  
5 has been deposited.

6 Subject to payment of amounts into the Build Illinois Fund  
7 and the McCormick Place Expansion Project Fund pursuant to the  
8 preceding paragraphs or in any amendments thereto hereafter  
9 enacted, beginning July 1, 1993 and ending on September 30,  
10 2013, the Department shall each month pay into the Illinois Tax  
11 Increment Fund 0.27% of 80% of the net revenue realized for the  
12 preceding month from the 6.25% general rate on the selling  
13 price of tangible personal property.

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

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

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

1 Public Transportation Act.

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

<u>Fiscal Year</u> .....	<u>Total Deposit</u>
23 2024 .....	\$200,000,000
24 2025 .....	\$206,000,000
25 2026 .....	\$212,200,000

1	<u>2027</u>	<u>.....</u>	<u>\$218,500,000</u>
2	<u>2028</u>	<u>.....</u>	<u>\$225,100,000</u>
3	<u>2029</u>	<u>.....</u>	<u>\$288,700,000</u>
4	<u>2030</u>	<u>.....</u>	<u>\$298,900,000</u>
5	<u>2031</u>	<u>.....</u>	<u>\$309,300,000</u>
6	<u>2032</u>	<u>.....</u>	<u>\$320,100,000</u>
7	<u>2033</u>	<u>.....</u>	<u>\$331,200,000</u>
8	<u>2034</u>	<u>.....</u>	<u>\$341,200,000</u>
9	<u>2035</u>	<u>.....</u>	<u>\$351,400,000</u>
10	<u>2036</u>	<u>.....</u>	<u>\$361,900,000</u>
11	<u>2037</u>	<u>.....</u>	<u>\$372,800,000</u>
12	<u>2038</u>	<u>.....</u>	<u>\$384,000,000</u>
13	<u>2039</u>	<u>.....</u>	<u>\$395,500,000</u>
14	<u>2040</u>	<u>.....</u>	<u>\$407,400,000</u>
15	<u>2041</u>	<u>.....</u>	<u>\$419,600,000</u>
16	<u>2042</u>	<u>.....</u>	<u>\$432,200,000</u>
17	<u>2043</u>	<u>.....</u>	<u>\$445,100,000</u>

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

25           The Department may, upon separate written notice to a  
26 taxpayer, require the taxpayer to prepare and file with the

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

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

25 (i) Until January 1, 1994, the taxpayer shall be liable  
26 for a penalty equal to 1/6 of 1% of the tax due from such

1 taxpayer under this Act during the period to be covered by  
2 the annual return for each month or fraction of a month  
3 until such return is filed as required, the penalty to be  
4 assessed and collected in the same manner as any other  
5 penalty provided for in this Act.

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

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

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

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

14 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;  
15 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.  
16 8-14-18; 100-1171, eff. 1-4-19.)

17 Section 25-120. The Retailers' Occupation Tax is amended by  
18 changing Section 3 as follows:

19 (35 ILCS 120/3) (from Ch. 120, par. 442)

20 Sec. 3. Except as provided in this Section, on or before  
21 the twentieth day of each calendar month, every person engaged  
22 in the business of selling tangible personal property at retail  
23 in this State during the preceding calendar month shall file a  
24 return with the Department, stating:

- 1           1. The name of the seller;
- 2           2. His residence address and the address of his  
3 principal place of business and the address of the  
4 principal place of business (if that is a different  
5 address) from which he engages in the business of selling  
6 tangible personal property at retail in this State;
- 7           3. Total amount of receipts received by him during the  
8 preceding calendar month or quarter, as the case may be,  
9 from sales of tangible personal property, and from services  
10 furnished, by him during such preceding calendar month or  
11 quarter;
- 12           4. Total amount received by him during the preceding  
13 calendar month or quarter on charge and time sales of  
14 tangible personal property, and from services furnished,  
15 by him prior to the month or quarter for which the return  
16 is filed;
- 17           5. Deductions allowed by law;
- 18           6. Gross receipts which were received by him during the  
19 preceding calendar month or quarter and upon the basis of  
20 which the tax is imposed;
- 21           7. The amount of credit provided in Section 2d of this  
22 Act;
- 23           8. The amount of tax due;
- 24           9. The signature of the taxpayer; and
- 25           10. Such other reasonable information as the  
26 Department may require.

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

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

14           Each return shall be accompanied by the statement of  
15 prepaid tax issued pursuant to Section 2e for which credit is  
16 claimed.

17           Prior to October 1, 2003, and on and after September 1,  
18 2004 a retailer may accept a Manufacturer's Purchase Credit  
19 certification from a purchaser in satisfaction of Use Tax as  
20 provided in Section 3-85 of the Use Tax Act if the purchaser  
21 provides the appropriate documentation as required by Section  
22 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
23 certification, accepted by a retailer prior to October 1, 2003  
24 and on and after September 1, 2004 as provided in Section 3-85  
25 of the Use Tax Act, may be used by that retailer to satisfy  
26 Retailers' Occupation Tax liability in the amount claimed in

1 the certification, not to exceed 6.25% of the receipts subject  
2 to tax from a qualifying purchase. A Manufacturer's Purchase  
3 Credit reported on any original or amended return filed under  
4 this Act after October 20, 2003 for reporting periods prior to  
5 September 1, 2004 shall be disallowed. Manufacturer's  
6 Purchaser Credit reported on annual returns due on or after  
7 January 1, 2005 will be disallowed for periods prior to  
8 September 1, 2004. No Manufacturer's Purchase Credit may be  
9 used after September 30, 2003 through August 31, 2004 to  
10 satisfy any tax liability imposed under this Act, including any  
11 audit liability.

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

19 1. The name of the seller;

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

23 3. The total amount of taxable receipts received by him  
24 during the preceding calendar month from sales of tangible  
25 personal property by him during such preceding calendar  
26 month, including receipts from charge and time sales, but

1 less all deductions allowed by law;

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

4 5. The amount of tax due; and

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

7 Beginning on October 1, 2003, any person who is not a  
8 licensed distributor, importing distributor, or manufacturer,  
9 as defined in the Liquor Control Act of 1934, but is engaged in  
10 the business of selling, at retail, alcoholic liquor shall file  
11 a statement with the Department of Revenue, in a format and at  
12 a time prescribed by the Department, showing the total amount  
13 paid for alcoholic liquor purchased during the preceding month  
14 and such other information as is reasonably required by the  
15 Department. The Department may adopt rules to require that this  
16 statement be filed in an electronic or telephonic format. Such  
17 rules may provide for exceptions from the filing requirements  
18 of this paragraph. For the purposes of this paragraph, the term  
19 "alcoholic liquor" shall have the meaning prescribed in the  
20 Liquor Control Act of 1934.

21 Beginning on October 1, 2003, every distributor, importing  
22 distributor, and manufacturer of alcoholic liquor as defined in  
23 the Liquor Control Act of 1934, shall file a statement with the  
24 Department of Revenue, no later than the 10th day of the month  
25 for the preceding month during which transactions occurred, by  
26 electronic means, showing the total amount of gross receipts

1 from the sale of alcoholic liquor sold or distributed during  
2 the preceding month to purchasers; identifying the purchaser to  
3 whom it was sold or distributed; the purchaser's tax  
4 registration number; and such other information reasonably  
5 required by the Department. A distributor, importing  
6 distributor, or manufacturer of alcoholic liquor must  
7 personally deliver, mail, or provide by electronic means to  
8 each retailer listed on the monthly statement a report  
9 containing a cumulative total of that distributor's, importing  
10 distributor's, or manufacturer's total sales of alcoholic  
11 liquor to that retailer no later than the 10th day of the month  
12 for the preceding month during which the transaction occurred.  
13 The distributor, importing distributor, or manufacturer shall  
14 notify the retailer as to the method by which the distributor,  
15 importing distributor, or manufacturer will provide the sales  
16 information. If the retailer is unable to receive the sales  
17 information by electronic means, the distributor, importing  
18 distributor, or manufacturer shall furnish the sales  
19 information by personal delivery or by mail. For purposes of  
20 this paragraph, the term "electronic means" includes, but is  
21 not limited to, the use of a secure Internet website, e-mail,  
22 or facsimile.

23 If a total amount of less than \$1 is payable, refundable or  
24 creditable, such amount shall be disregarded if it is less than  
25 50 cents and shall be increased to \$1 if it is 50 cents or more.

26 Beginning October 1, 1993, a taxpayer who has an average

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

25 Before August 1 of each year beginning in 1993, the  
26 Department shall notify all taxpayers required to make payments

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

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

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

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

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

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



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

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

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

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

22 Where the same person has more than one business registered  
23 with the Department under separate registrations under this  
24 Act, such person may not file each return that is due as a  
25 single return covering all such registered businesses, but  
26 shall file separate returns for each such registered business.

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

24           In addition, with respect to motor vehicles, watercraft,  
25 aircraft, and trailers that are required to be registered with  
26 an agency of this State, every person who is engaged in the

1 business of leasing or renting such items and who, in  
2 connection with such business, sells any such item to a  
3 retailer for the purpose of resale is, notwithstanding any  
4 other provision of this Section to the contrary, authorized to  
5 meet the return-filing requirement of this Act by reporting the  
6 transfer of all the aircraft, watercraft, motor vehicles, or  
7 trailers transferred for resale during a month to the  
8 Department on the same uniform invoice-transaction reporting  
9 return form on or before the 20th of the month following the  
10 month in which the transfer takes place. Notwithstanding any  
11 other provision of this Act to the contrary, all returns filed  
12 under this paragraph must be filed by electronic means in the  
13 manner and form as required by the Department.

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

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

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

17 The transaction reporting return in the case of watercraft  
18 or aircraft must show the name and address of the seller; the  
19 name and address of the purchaser; the amount of the selling  
20 price including the amount allowed by the retailer for  
21 traded-in property, if any; the amount allowed by the retailer  
22 for the traded-in tangible personal property, if any, to the  
23 extent to which Section 1 of this Act allows an exemption for  
24 the value of traded-in property; the balance payable after  
25 deducting such trade-in allowance from the total selling price;  
26 the amount of tax due from the retailer with respect to such

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

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

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

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

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

14 If the user who would otherwise pay tax to the retailer  
15 wants the transaction reporting return filed and the payment of  
16 the tax or proof of exemption made to the Department before the  
17 retailer is willing to take these actions and such user has not  
18 paid the tax to the retailer, such user may certify to the fact  
19 of such delay by the retailer and may (upon the Department  
20 being satisfied of the truth of such certification) transmit  
21 the information required by the transaction reporting return  
22 and the remittance for tax or proof of exemption directly to  
23 the Department and obtain his tax receipt or exemption  
24 determination, in which event the transaction reporting return  
25 and tax remittance (if a tax payment was required) shall be  
26 credited by the Department to the proper retailer's account

1 with the Department, but without the 2.1% or 1.75% discount  
2 provided for in this Section being allowed. When the user pays  
3 the tax directly to the Department, he shall pay the tax in the  
4 same amount and in the same form in which it would be remitted  
5 if the tax had been remitted to the Department by the retailer.

6 Refunds made by the seller during the preceding return  
7 period to purchasers, on account of tangible personal property  
8 returned to the seller, shall be allowed as a deduction under  
9 subdivision 5 of his monthly or quarterly return, as the case  
10 may be, in case the seller had theretofore included the  
11 receipts from the sale of such tangible personal property in a  
12 return filed by him and had paid the tax imposed by this Act  
13 with respect to such receipts.

14 Where the seller is a corporation, the return filed on  
15 behalf of such corporation shall be signed by the president,  
16 vice-president, secretary or treasurer or by the properly  
17 accredited agent of such corporation.

18 Where the seller is a limited liability company, the return  
19 filed on behalf of the limited liability company shall be  
20 signed by a manager, member, or properly accredited agent of  
21 the limited liability company.

22 Except as provided in this Section, the retailer filing the  
23 return under this Section shall, at the time of filing such  
24 return, pay to the Department the amount of tax imposed by this  
25 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
26 on and after January 1, 1990, or \$5 per calendar year,

1     whichever is greater, which is allowed to reimburse the  
2     retailer for the expenses incurred in keeping records,  
3     preparing and filing returns, remitting the tax and supplying  
4     data to the Department on request. Any prepayment made pursuant  
5     to Section 2d of this Act shall be included in the amount on  
6     which such 2.1% or 1.75% discount is computed. In the case of  
7     retailers who report and pay the tax on a transaction by  
8     transaction basis, as provided in this Section, such discount  
9     shall be taken with each such tax remittance instead of when  
10    such retailer files his periodic return. The discount allowed  
11    under this Section is allowed only for returns that are filed  
12    in the manner required by this Act. The Department may disallow  
13    the discount for retailers whose certificate of registration is  
14    revoked at the time the return is filed, but only if the  
15    Department's decision to revoke the certificate of  
16    registration has become final.

17         Before October 1, 2000, if the taxpayer's average monthly  
18    tax liability to the Department under this Act, the Use Tax  
19    Act, the Service Occupation Tax Act, and the Service Use Tax  
20    Act, excluding any liability for prepaid sales tax to be  
21    remitted in accordance with Section 2d of this Act, was \$10,000  
22    or more during the preceding 4 complete calendar quarters, he  
23    shall file a return with the Department each month by the 20th  
24    day of the month next following the month during which such tax  
25    liability is incurred and shall make payments to the Department  
26    on or before the 7th, 15th, 22nd and last day of the month



1 during which such liability is incurred. On and after October  
2 1, 2000, if the taxpayer's average monthly tax liability to the  
3 Department under this Act, the Use Tax Act, the Service  
4 Occupation Tax Act, and the Service Use Tax Act, excluding any  
5 liability for prepaid sales tax to be remitted in accordance  
6 with Section 2d of this Act, was \$20,000 or more during the  
7 preceding 4 complete calendar quarters, he shall file a return  
8 with the Department each month by the 20th day of the month  
9 next following the month during which such tax liability is  
10 incurred and shall make payment to the Department on or before  
11 the 7th, 15th, 22nd and last day of the month during which such  
12 liability is incurred. If the month during which such tax  
13 liability is incurred began prior to January 1, 1985, each  
14 payment shall be in an amount equal to 1/4 of the taxpayer's  
15 actual liability for the month or an amount set by the  
16 Department not to exceed 1/4 of the average monthly liability  
17 of the taxpayer to the Department for the preceding 4 complete  
18 calendar quarters (excluding the month of highest liability and  
19 the month of lowest liability in such 4 quarter period). If the  
20 month during which such tax liability is incurred begins on or  
21 after January 1, 1985 and prior to January 1, 1987, each  
22 payment shall be in an amount equal to 22.5% of the taxpayer's  
23 actual liability for the month or 27.5% of the taxpayer's  
24 liability for the same calendar month of the preceding year. If  
25 the month during which such tax liability is incurred begins on  
26 or after January 1, 1987 and prior to January 1, 1988, each

1 payment shall be in an amount equal to 22.5% of the taxpayer's  
2 actual liability for the month or 26.25% of the taxpayer's  
3 liability for the same calendar month of the preceding year. If  
4 the month during which such tax liability is incurred begins on  
5 or after January 1, 1988, and prior to January 1, 1989, or  
6 begins on or after January 1, 1996, each payment shall be in an  
7 amount equal to 22.5% of the taxpayer's actual liability for  
8 the month or 25% of the taxpayer's liability for the same  
9 calendar month of the preceding year. If the month during which  
10 such tax liability is incurred begins on or after January 1,  
11 1989, and prior to January 1, 1996, each payment shall be in an  
12 amount equal to 22.5% of the taxpayer's actual liability for  
13 the month or 25% of the taxpayer's liability for the same  
14 calendar month of the preceding year or 100% of the taxpayer's  
15 actual liability for the quarter monthly reporting period. The  
16 amount of such quarter monthly payments shall be credited  
17 against the final tax liability of the taxpayer's return for  
18 that month. Before October 1, 2000, once applicable, the  
19 requirement of the making of quarter monthly payments to the  
20 Department by taxpayers having an average monthly tax liability  
21 of \$10,000 or more as determined in the manner provided above  
22 shall continue until such taxpayer's average monthly liability  
23 to the Department during the preceding 4 complete calendar  
24 quarters (excluding the month of highest liability and the  
25 month of lowest liability) is less than \$9,000, or until such  
26 taxpayer's average monthly liability to the Department as

1 computed for each calendar quarter of the 4 preceding complete  
2 calendar quarter period is less than \$10,000. However, if a  
3 taxpayer can show the Department that a substantial change in  
4 the taxpayer's business has occurred which causes the taxpayer  
5 to anticipate that his average monthly tax liability for the  
6 reasonably foreseeable future will fall below the \$10,000  
7 threshold stated above, then such taxpayer may petition the  
8 Department for a change in such taxpayer's reporting status. On  
9 and after October 1, 2000, once applicable, the requirement of  
10 the making of quarter monthly payments to the Department by  
11 taxpayers having an average monthly tax liability of \$20,000 or  
12 more as determined in the manner provided above shall continue  
13 until such taxpayer's average monthly liability to the  
14 Department during the preceding 4 complete calendar quarters  
15 (excluding the month of highest liability and the month of  
16 lowest liability) is less than \$19,000 or until such taxpayer's  
17 average monthly liability to the Department as computed for  
18 each calendar quarter of the 4 preceding complete calendar  
19 quarter period is less than \$20,000. However, if a taxpayer can  
20 show the Department that a substantial change in the taxpayer's  
21 business has occurred which causes the taxpayer to anticipate  
22 that his average monthly tax liability for the reasonably  
23 foreseeable future will fall below the \$20,000 threshold stated  
24 above, then such taxpayer may petition the Department for a  
25 change in such taxpayer's reporting status. The Department  
26 shall change such taxpayer's reporting status unless it finds

1 that such change is seasonal in nature and not likely to be  
2 long term. If any such quarter monthly payment is not paid at  
3 the time or in the amount required by this Section, then the  
4 taxpayer shall be liable for penalties and interest on the  
5 difference between the minimum amount due as a payment and the  
6 amount of such quarter monthly payment actually and timely  
7 paid, except insofar as the taxpayer has previously made  
8 payments for that month to the Department in excess of the  
9 minimum payments previously due as provided in this Section.  
10 The Department shall make reasonable rules and regulations to  
11 govern the quarter monthly payment amount and quarter monthly  
12 payment dates for taxpayers who file on other than a calendar  
13 monthly basis.

14 The provisions of this paragraph apply before October 1,  
15 2001. Without regard to whether a taxpayer is required to make  
16 quarter monthly payments as specified above, any taxpayer who  
17 is required by Section 2d of this Act to collect and remit  
18 prepaid taxes and has collected prepaid taxes which average in  
19 excess of \$25,000 per month during the preceding 2 complete  
20 calendar quarters, shall file a return with the Department as  
21 required by Section 2f and shall make payments to the  
22 Department on or before the 7th, 15th, 22nd and last day of the  
23 month during which such liability is incurred. If the month  
24 during which such tax liability is incurred began prior to  
25 September 1, 1985 (the effective date of Public Act 84-221),  
26 each payment shall be in an amount not less than 22.5% of the

1 taxpayer's actual liability under Section 2d. If the month  
2 during which such tax liability is incurred begins on or after  
3 January 1, 1986, each payment shall be in an amount equal to  
4 22.5% of the taxpayer's actual liability for the month or 27.5%  
5 of the taxpayer's liability for the same calendar month of the  
6 preceding calendar year. If the month during which such tax  
7 liability is incurred begins on or after January 1, 1987, each  
8 payment shall be in an amount equal to 22.5% of the taxpayer's  
9 actual liability for the month or 26.25% of the taxpayer's  
10 liability for the same calendar month of the preceding year.  
11 The amount of such quarter monthly payments shall be credited  
12 against the final tax liability of the taxpayer's return for  
13 that month filed under this Section or Section 2f, as the case  
14 may be. Once applicable, the requirement of the making of  
15 quarter monthly payments to the Department pursuant to this  
16 paragraph shall continue until such taxpayer's average monthly  
17 prepaid tax collections during the preceding 2 complete  
18 calendar quarters is \$25,000 or less. If any such quarter  
19 monthly payment is not paid at the time or in the amount  
20 required, the taxpayer shall be liable for penalties and  
21 interest on such difference, except insofar as the taxpayer has  
22 previously made payments for that month in excess of the  
23 minimum payments previously due.

24 The provisions of this paragraph apply on and after October  
25 1, 2001. Without regard to whether a taxpayer is required to  
26 make quarter monthly payments as specified above, any taxpayer

1 who is required by Section 2d of this Act to collect and remit  
2 prepaid taxes and has collected prepaid taxes that average in  
3 excess of \$20,000 per month during the preceding 4 complete  
4 calendar quarters shall file a return with the Department as  
5 required by Section 2f and shall make payments to the  
6 Department on or before the 7th, 15th, 22nd and last day of the  
7 month during which the liability is incurred. Each payment  
8 shall be in an amount equal to 22.5% of the taxpayer's actual  
9 liability for the month or 25% of the taxpayer's liability for  
10 the same calendar month of the preceding year. The amount of  
11 the quarter monthly payments shall be credited against the  
12 final tax liability of the taxpayer's return for that month  
13 filed under this Section or Section 2f, as the case may be.  
14 Once applicable, the requirement of the making of quarter  
15 monthly payments to the Department pursuant to this paragraph  
16 shall continue until the taxpayer's average monthly prepaid tax  
17 collections during the preceding 4 complete calendar quarters  
18 (excluding the month of highest liability and the month of  
19 lowest liability) is less than \$19,000 or until such taxpayer's  
20 average monthly liability to the Department as computed for  
21 each calendar quarter of the 4 preceding complete calendar  
22 quarters is less than \$20,000. If any such quarter monthly  
23 payment is not paid at the time or in the amount required, the  
24 taxpayer shall be liable for penalties and interest on such  
25 difference, except insofar as the taxpayer has previously made  
26 payments for that month in excess of the minimum payments

1 previously due.

2       If any payment provided for in this Section exceeds the  
3 taxpayer's liabilities under this Act, the Use Tax Act, the  
4 Service Occupation Tax Act and the Service Use Tax Act, as  
5 shown on an original monthly return, the Department shall, if  
6 requested by the taxpayer, issue to the taxpayer a credit  
7 memorandum no later than 30 days after the date of payment. The  
8 credit evidenced by such credit memorandum may be assigned by  
9 the taxpayer to a similar taxpayer under this Act, the Use Tax  
10 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
11 in accordance with reasonable rules and regulations to be  
12 prescribed by the Department. If no such request is made, the  
13 taxpayer may credit such excess payment against tax liability  
14 subsequently to be remitted to the Department under this Act,  
15 the Use Tax Act, the Service Occupation Tax Act or the Service  
16 Use Tax Act, in accordance with reasonable rules and  
17 regulations prescribed by the Department. If the Department  
18 subsequently determined that all or any part of the credit  
19 taken was not actually due to the taxpayer, the taxpayer's 2.1%  
20 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%  
21 of the difference between the credit taken and that actually  
22 due, and that taxpayer shall be liable for penalties and  
23 interest on such difference.

24       If a retailer of motor fuel is entitled to a credit under  
25 Section 2d of this Act which exceeds the taxpayer's liability  
26 to the Department under this Act for the month which the

1 taxpayer is filing a return, the Department shall issue the  
2 taxpayer a credit memorandum for the excess.

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

8 Beginning January 1, 1990, each month the Department shall  
9 pay into the County and Mass Transit District Fund, a special  
10 fund in the State treasury which is hereby created, 4% of the  
11 net revenue realized for the preceding month from the 6.25%  
12 general rate.

13 Beginning August 1, 2000, each month the Department shall  
14 pay into the County and Mass Transit District Fund 20% of the  
15 net revenue realized for the preceding month from the 1.25%  
16 rate on the selling price of motor fuel and gasohol. Beginning  
17 September 1, 2010, each month the Department shall pay into the  
18 County and Mass Transit District Fund 20% of the net revenue  
19 realized for the preceding month from the 1.25% rate on the  
20 selling price of sales tax holiday items.

21 Beginning January 1, 1990, each month the Department shall  
22 pay into the Local Government Tax Fund 16% of the net revenue  
23 realized for the preceding month from the 6.25% general rate on  
24 the selling price of tangible personal property.

25 Beginning August 1, 2000, each month the Department shall  
26 pay into the Local Government Tax Fund 80% of the net revenue



1 realized for the preceding month from the 1.25% rate on the  
2 selling price of motor fuel and gasohol. Beginning September 1,  
3 2010, each month the Department shall pay into the Local  
4 Government Tax Fund 80% of the net revenue realized for the  
5 preceding month from the 1.25% rate on the selling price of  
6 sales tax holiday items.

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

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

22 Beginning July 1, 2013, each month the Department shall pay  
23 into the Underground Storage Tank Fund from the proceeds  
24 collected under this Act, the Use Tax Act, the Service Use Tax  
25 Act, and the Service Occupation Tax Act an amount equal to the  
26 average monthly deficit in the Underground Storage Tank Fund

1 during the prior year, as certified annually by the Illinois  
2 Environmental Protection Agency, but the total payment into the  
3 Underground Storage Tank Fund under this Act, the Use Tax Act,  
4 the Service Use Tax Act, and the Service Occupation Tax Act  
5 shall not exceed \$18,000,000 in any State fiscal year. As used  
6 in this paragraph, the "average monthly deficit" shall be equal  
7 to the difference between the average monthly claims for  
8 payment by the fund and the average monthly revenues deposited  
9 into the fund, excluding payments made pursuant to this  
10 paragraph.

11 Beginning July 1, 2015, of the remainder of the moneys  
12 received by the Department under the Use Tax Act, the Service  
13 Use Tax Act, the Service Occupation Tax Act, and this Act, each  
14 month the Department shall deposit \$500,000 into the State  
15 Crime Laboratory Fund.

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

1 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
2 called the "Tax Act Amount", and (2) the amount transferred to  
3 the Build Illinois Fund from the State and Local Sales Tax  
4 Reform Fund shall be less than the Annual Specified Amount (as  
5 hereinafter defined), an amount equal to the difference shall  
6 be immediately paid into the Build Illinois Fund from other  
7 moneys received by the Department pursuant to the Tax Acts; the  
8 "Annual Specified Amount" means the amounts specified below for  
9 fiscal years 1986 through 1993:

10	Fiscal Year	Annual Specified Amount
11	1986	\$54,800,000
12	1987	\$76,650,000
13	1988	\$80,480,000
14	1989	\$88,510,000
15	1990	\$115,330,000
16	1991	\$145,470,000
17	1992	\$182,730,000
18	1993	\$206,520,000;

19 and means the Certified Annual Debt Service Requirement (as  
20 defined in Section 13 of the Build Illinois Bond Act) or the  
21 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
22 each fiscal year thereafter; and further provided, that if on  
23 the last business day of any month the sum of (1) the Tax Act  
24 Amount required to be deposited into the Build Illinois Bond  
25 Account in the Build Illinois Fund during such month and (2)  
26 the amount transferred to the Build Illinois Fund from the

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

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

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

1 Expansion Project Fund in the specified fiscal years.

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

1	2016	189,000,000
2	2017	199,000,000
3	2018	210,000,000
4	2019	221,000,000
5	2020	233,000,000
6	2021	246,000,000
7	2022	260,000,000
8	2023	275,000,000
9	2024	275,000,000
10	2025	275,000,000
11	2026	279,000,000
12	2027	292,000,000
13	2028	307,000,000
14	2029	322,000,000
15	2030	338,000,000
16	2031	350,000,000
17	2032	350,000,000

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

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

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

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

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



1 Infrastructure Fund 80% of the net revenue realized from the  
2 6.25% general rate on the selling price of Illinois-mined coal  
3 that was sold to an eligible business. For purposes of this  
4 paragraph, the term "eligible business" means a new electric  
5 generating facility certified pursuant to Section 605-332 of  
6 the Department of Commerce and Economic Opportunity Law of the  
7 Civil Administrative Code of Illinois.

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

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

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

1 agreement", and "public agency" have meanings provided in  
 2 Section 25-10 of the Public-Private Partnership for Civic and  
 3 Transit Infrastructure Project Act.

<u>Fiscal Year</u> .....	<u>Total Deposit</u>
<u>2024</u> .....	<u>\$200,000,000</u>
<u>2025</u> .....	<u>\$206,000,000</u>
<u>2026</u> .....	<u>\$212,200,000</u>
<u>2027</u> .....	<u>\$218,500,000</u>
<u>2028</u> .....	<u>\$225,100,000</u>
<u>2029</u> .....	<u>\$288,700,000</u>
<u>2030</u> .....	<u>\$298,900,000</u>
<u>2031</u> .....	<u>\$309,300,000</u>
<u>2032</u> .....	<u>\$320,100,000</u>
<u>2033</u> .....	<u>\$331,200,000</u>
<u>2034</u> .....	<u>\$341,200,000</u>
<u>2035</u> .....	<u>\$351,400,000</u>
<u>2036</u> .....	<u>\$361,900,000</u>
<u>2037</u> .....	<u>\$372,800,000</u>
<u>2038</u> .....	<u>\$384,000,000</u>
<u>2039</u> .....	<u>\$395,500,000</u>
<u>2040</u> .....	<u>\$407,400,000</u>
<u>2041</u> .....	<u>\$419,600,000</u>
<u>2042</u> .....	<u>\$432,200,000</u>
<u>2043</u> .....	<u>\$445,100,000</u>

25 Of the remainder of the moneys received by the Department  
 26 pursuant to this Act, 75% thereof shall be paid into the State

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

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

1 this Section.

2 If the annual information return required by this Section  
3 is not filed when and as required, the taxpayer shall be liable  
4 as follows:

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

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

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

23 The provisions of this Section concerning the filing of an  
24 annual information return do not apply to a retailer who is not  
25 required to file an income tax return with the United States  
26 Government.

1           As soon as possible after the first day of each month, upon  
2 certification of the Department of Revenue, the Comptroller  
3 shall order transferred and the Treasurer shall transfer from  
4 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
5 equal to 1.7% of 80% of the net revenue realized under this Act  
6 for the second preceding month. Beginning April 1, 2000, this  
7 transfer is no longer required and shall not be made.

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

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

19           Any person who promotes, organizes, provides retail  
20 selling space for concessionaires or other types of sellers at  
21 the Illinois State Fair, DuQuoin State Fair, county fairs,  
22 local fairs, art shows, flea markets and similar exhibitions or  
23 events, including any transient merchant as defined by Section  
24 2 of the Transient Merchant Act of 1987, is required to file a  
25 report with the Department providing the name of the merchant's  
26 business, the name of the person or persons engaged in

1 merchant's business, the permanent address and Illinois  
2 Retailers Occupation Tax Registration Number of the merchant,  
3 the dates and location of the event and other reasonable  
4 information that the Department may require. The report must be  
5 filed not later than the 20th day of the month next following  
6 the month during which the event with retail sales was held.  
7 Any person who fails to file a report required by this Section  
8 commits a business offense and is subject to a fine not to  
9 exceed \$250.

10 Any person engaged in the business of selling tangible  
11 personal property at retail as a concessionaire or other type  
12 of seller at the Illinois State Fair, county fairs, art shows,  
13 flea markets and similar exhibitions or events, or any  
14 transient merchants, as defined by Section 2 of the Transient  
15 Merchant Act of 1987, may be required to make a daily report of  
16 the amount of such sales to the Department and to make a daily  
17 payment of the full amount of tax due. The Department shall  
18 impose this requirement when it finds that there is a  
19 significant risk of loss of revenue to the State at such an  
20 exhibition or event. Such a finding shall be based on evidence  
21 that a substantial number of concessionaires or other sellers  
22 who are not residents of Illinois will be engaging in the  
23 business of selling tangible personal property at retail at the  
24 exhibition or event, or other evidence of a significant risk of  
25 loss of revenue to the State. The Department shall notify  
26 concessionaires and other sellers affected by the imposition of

1 this requirement. In the absence of notification by the  
2 Department, the concessionaires and other sellers shall file  
3 their returns as otherwise required in this Section.

4 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;  
5 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.  
6 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

7 ARTICLE 30. REBUILD ILLINOIS GRANT PROGRAM

8 Section 30-1. Short title. This Article may be cited as the  
9 Rebuild Illinois Grant Program Act. References in this Article  
10 to "this Act" mean this Article.

11 Section 30-5. The Department of Commerce and Economic  
12 Opportunity Law of the Civil Administrative Code of Illinois is  
13 amended by adding Section 605-1025 as follows:

14 (20 ILCS 605/605-1025 new)

15 Sec. 605-1025. Human Services Capital Investment Grant  
16 Program.

17 (a) The Department of Commerce and Economic Opportunity, in  
18 coordination with the Department of Human Services, shall  
19 establish a Human Services Capital Investment Grant Program.  
20 The Department shall, subject to appropriation, make capital  
21 improvement grants to human services providers serving  
22 low-income or marginalized populations. The Build Illinois



1 Bond Fund shall be the source of funding for the program.  
2 Eligible grant recipients shall be human services providers  
3 that offer facilities and services in a manner that supports  
4 and fulfills the mission of Department of Human Services.  
5 Eligible grant recipients include but are not limited to,  
6 domestic violence shelters, rape crisis centers, comprehensive  
7 youth services, teen REACH providers, supportive housing  
8 providers, developmental disability community providers,  
9 behavioral health providers, and other community-based  
10 providers. Eligible grant recipients have no entitlement to a  
11 grant under this Section.

12 (b) The Department, in consultation with the Department of  
13 Human Services, shall adopt rules to implement this Section and  
14 shall create a competitive application procedure for grants to  
15 be awarded. The rules shall specify the manner of applying for  
16 grants; grantee eligibility requirements; project eligibility  
17 requirements; restrictions on the use of grant moneys; the  
18 manner in which grantees must account for the use of grant  
19 moneys; and any other provision that the Department of Commerce  
20 and Economic Opportunity or Department of Human Services  
21 determine to be necessary or useful for the administration of  
22 this Section. Rules may include a requirement for grantees to  
23 provide local matching funds in an amount equal to a specific  
24 percentage of the grant.

25 (c) The Department of Human Services shall establish  
26 standards for determining the priorities concerning the

1 necessity for capital facilities for the provision of human  
2 services based on data available to the Department.

3 (d) No portion of a human services capital investment grant  
4 awarded under this Section may be used by a grantee to pay for  
5 any on-going operational costs or outstanding debt.

6 Section 30-10. The Department of Transportation Law of the  
7 Civil Administrative Code of Illinois is amended by changing  
8 Section 2705-285 as follows:

9 (20 ILCS 2705/2705-285) (was 20 ILCS 2705/49.06b)

10 Sec. 2705-285. Ports and waterways.

11 (a) The Department has the power to undertake port and  
12 waterway development planning and studies of port and waterway  
13 development problems and to provide technical assistance to  
14 port districts and units of local government in connection with  
15 port and waterway development activities. The Department may  
16 provide financial assistance for the ordinary and contingent  
17 expenses of port districts upon the terms and conditions that  
18 the Department finds necessary to aid in the development of  
19 those districts.

20 (b)The Department shall coordinate all its activities  
21 under this Section with the Department of Commerce and Economic  
22 Opportunity.

23 (c) The Department, in coordination with the Department of  
24 Commerce and Economic Opportunity, shall establish a Port

1 Facilities Capital Investment Grant Program. The Department  
2 shall, subject to appropriation, make capital improvement  
3 grants to port districts. The Multi-modal Transportation Bond  
4 Fund shall be the source of funding for the program. Eligible  
5 grant recipients shall be public port districts that offer  
6 facilities and services in a manner that supports and fulfills  
7 the mission of the Department. Eligible grant recipients have  
8 no entitlement to a grant under this Section.

9 (d) The Department, in consultation with the Department of  
10 Commerce and Economic Opportunity, shall adopt rules to  
11 implement this Section and shall create a competitive  
12 application procedure for grants to be awarded. The rules shall  
13 specify: the manner of applying for grants; grantee eligibility  
14 requirements; project eligibility requirements; restrictions  
15 on the use of grant moneys; the manner in which grantees must  
16 account for the use of grant moneys; and any other provision  
17 that the Department or the Department of Commerce and Economic  
18 Opportunity determine to be necessary or useful for the  
19 administration of this Section. Rules may include a requirement  
20 for grantees to provide local matching funds in an amount equal  
21 to a specific percentage of the grant.

22 (e) The Department of Commerce and Economic Opportunity  
23 shall establish standards for determining the priorities  
24 concerning the necessity for capital facilities for ports based  
25 on data available to the Department.

26 (f) No portion of a capital investment grant awarded under

1 this Section may be used by a grantee to pay for any on-going  
2 operational costs or outstanding debt.

3 (Source: P.A. 94-793, eff. 5-19-06.)

4 Section 30-15. The Capital Development Board Act is amended  
5 by adding Section 20 as follows:

6 (20 ILCS 3105/20 new)

7 Sec. 20. Hospital and Healthcare Transformation Capital  
8 Investment Grant Program.

9 (a) The Capital Development Board, in coordination with the  
10 Department of Healthcare and Family Services, shall establish a  
11 Hospital and Healthcare Transformation Capital Investment  
12 Grant Program. The Board shall, subject to appropriation, make  
13 capital improvement grants to Illinois hospitals licensed  
14 under the Hospital Licensing Act and other qualified healthcare  
15 providers serving the people of Illinois. The Build Illinois  
16 Bond Fund shall be the source of funding for the program.  
17 Eligible grant recipients shall be hospitals and other  
18 healthcare providers that offer facilities and services in a  
19 manner that supports and fulfills the mission of Department of  
20 Healthcare and Family Services. Eligible grant recipients have  
21 no entitlement to a grant under this Section.

22 (b) The Capital Development Board, in consultation with the  
23 Department of Healthcare and Family Services shall adopt rules  
24 to implement this Section and shall create a competitive

1 application procedure for grants to be awarded. The rules shall  
2 specify: the manner of applying for grants; grantee eligibility  
3 requirements; project eligibility requirements; restrictions  
4 on the use of grant moneys; the manner in grantees must account  
5 for the use of grant moneys; and any other provision that the  
6 Capital Development Board or Department of Healthcare and  
7 Family Services determine to be necessary or useful for the  
8 administration of this Section. Rules may include a requirement  
9 for grantees to provide local matching funds in an amount equal  
10 to a certain percentage of the grant.

11 (c) The Department of Healthcare and Family Services shall  
12 establish standards for the determination of priority needs  
13 concerning health care transformation based on projects  
14 located in communities in the State with the greatest  
15 utilization of Medicaid services or underserved communities,  
16 including, but not limited to Safety Net Hospitals and Critical  
17 Access Hospitals, utilizing data available to the Department.

18 (d) Nothing in this Section shall exempt nor relieve any  
19 healthcare provider receiving a grant under this Section from  
20 any requirement of the Illinois Health Facilities Planning Act.

21 (e) No portion of a healthcare transformation capital  
22 investment program grant awarded under this Section may be used  
23 by a hospital or other healthcare provider to pay for any  
24 on-going operational costs, pay outstanding debt, or be  
25 allocated to an endowment or other invested fund.

1 Section 30-20. The Private Colleges and Universities  
2 Capital Distribution Formula Act is amended by changing  
3 Sections 25-5, 25-10, and 25-15 and by adding Section 25-7 as  
4 follows:

5 (30 ILCS 769/25-5)

6 Sec. 25-5. Definitions. In this Act:

7 "Independent colleges" means non-public, non-profit  
8 colleges and universities based in Illinois. The term does not  
9 include any institution that primarily or exclusively provided  
10 online education services as of the fall 2017 ~~2008~~ term.

11 "FTE" means full-time equivalent enrollment based on Fall  
12 2017 ~~2008~~ Final full-time equivalent enrollment according to  
13 the Illinois Board of Higher Education.

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

15 (30 ILCS 769/25-7 new)

16 Sec. 25-7. Capital Investment Grant Program.

17 (a) The Capital Development Board, in coordination with the  
18 Board of Higher Education, shall establish a Capital Investment  
19 Grant Program for independent colleges. The Capital  
20 Development Board shall, subject to appropriation, and subject  
21 to direction by the Board of Higher Education, make capital  
22 improvement grants to independent colleges in Illinois. The  
23 Build Illinois Bond Fund shall be the source of funding for the  
24 program. Eligible grant recipients shall be independent

1 colleges that offer facilities and services in a manner that  
2 supports and fulfills the mission of Board of Higher Education.  
3 Eligible grant recipients have no entitlement to a grant under  
4 this Section.

5 (b) The Capital Development Board, in consultation with the  
6 Board of Higher Education, shall adopt rules to implement this  
7 Section and shall create an application procedure for grants to  
8 be awarded. The rules shall specify: the manner of applying for  
9 grants; grantee eligibility requirements; project eligibility  
10 requirements; restrictions on the use of grant moneys; the  
11 manner in which grantees must account for the use of grant  
12 moneys; and any other provision that the Capital Development  
13 Board or Board of Higher Education determine to be necessary or  
14 useful for the administration of this Section.

15 (c) No portion of an independent college capital investment  
16 program grant awarded under this Section may be used by an  
17 independent college to pay for any on-going operational costs,  
18 pay outstanding debt, or be allocated to an endowment or other  
19 invested fund.

20 (30 ILCS 769/25-10)

21 Sec. 25-10. Distribution.

22 (a) This Section ~~Act~~ creates a distribution formula for  
23 funds appropriated from the Build Illinois Bond Fund to the  
24 Capital Development Board for the ~~Illinois~~ Board of Higher  
25 Education for grants to various private colleges and

1 universities awarded pursuant to Section 25-7.

2 (b) Funds appropriated for this purpose shall be  
3 distributed by the ~~Illinois~~ Board of Higher Education through a  
4 formula to independent colleges that have been given  
5 operational approval by the ~~Illinois~~ Board of Higher Education  
6 as of the Fall 2017 ~~2008~~ term. The distribution formula shall  
7 have 2 components: a base grant portion of the appropriation  
8 and an FTE grant portion of the appropriation. Each independent  
9 college shall be awarded both a base grant portion of the  
10 appropriation and an FTE grant portion of the appropriation.

11 (c) The ~~Illinois~~ Board of Higher Education shall distribute  
12 moneys appropriated for this purpose to independent colleges  
13 based on the following base grant criteria: for each  
14 independent college reporting between 1 and 200 FTE a base  
15 grant amount of \$200,000 shall be set ~~awarded~~; for each  
16 independent college reporting between 201 and 500 FTE a base  
17 grant amount of \$1,000,000 shall be set ~~awarded~~; for each  
18 independent college reporting between 501 and 4,000 FTE a base  
19 grant amount of \$2,000,000 shall be set ~~awarded~~; and for each  
20 independent college reporting 4,001 or more FTE a base grant  
21 amount of \$5,000,000 shall be set ~~awarded~~.

22 (d) If appropriations exceed the total aggregate amount of  
23 the base grants determined pursuant to subsection (c), then  
24 additional grant amounts may be set by the Board of Higher  
25 Education. The additional grants ~~The remainder of the moneys~~  
26 ~~appropriated for this purpose~~ shall be distributed by the



1 ~~Illinois~~ Board of Higher Education to each eligible independent  
2 college on a per capita basis as determined by the independent  
3 college's FTE as reported by the ~~Illinois~~ Board of Higher  
4 Education's most recent fall FTE report.

5 Each eligible independent college, after an appropriation  
6 has been enacted, must apply for a Capital Investment Grant in  
7 order to be eligible to receive funds under this Program. An  
8 independent college may apply for an amount not to exceed the  
9 distribution amount determined by the Board of Higher Education  
10 pursuant to subsections (c) and (d). ~~shall have up to 10 years~~  
11 ~~from the date of appropriation to access and utilize its~~  
12 ~~awarded amounts. If any independent college does not utilize~~  
13 ~~its full award or a portion thereof after 10 years, the~~  
14 ~~remaining funds shall be re distributed to other independent~~  
15 ~~colleges on an FTE basis.~~

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

17 (30 ILCS 769/25-15)

18 Sec. 25-15. Transfer of funds to another independent  
19 college.

20 (a) If an institution received a grant under this Article  
21 and subsequently fails to meet the definition of "independent  
22 college", the remaining funds shall be re-distributed as  
23 provided in Section 25-10, unless the campus or facilities for  
24 which the grant was given are operated by another institution  
25 that qualifies as an independent college under this Article.

1 (b) If the facilities of a former independent college are  
2 operated by another entity that qualifies as an independent  
3 college as provided in subsection (a) of this Section, then the  
4 entire balance of the grant provided under this Article  
5 remaining on the date the former independent college ceased  
6 operations, including any amount that had been withheld after  
7 the former independent college ceased operations, shall be  
8 transferred to the successor independent college for the  
9 purpose of operating those facilities for the duration of the  
10 grant.

11 (c) In the event that, on or before the effective date of  
12 this amendatory Act of the 98th General Assembly, the remaining  
13 funds have been re-allocated or re-distributed to other  
14 independent colleges, or the Illinois Board of Higher Education  
15 has planned for the remaining funds to be re-allocated or  
16 re-distributed to other independent colleges, before the  
17 5-year period provided under this Act for the utilization of  
18 funds has ended, any funds so re-allocated or re-distributed  
19 shall be deducted from future allocations to those other  
20 independent colleges and re-allocated or re-distributed to the  
21 initial institution or the successor entity operating the  
22 facilities of the original institution if: (i) the institution  
23 that failed to meet the definition of "independent college"  
24 once again meets the definition of "independent college" before  
25 the 5-year period has expired; or (ii) the facility or  
26 facilities of the former independent college are operated by

1 another entity that qualifies as an independent college before  
2 the 5-year period has expired.

3 (Source: P.A. 98-715, eff. 7-16-14.)

4 ARTICLE 35. REIMBURSEMENT RATES

5 Section 35-5. The Illinois Administrative Procedure Act is  
6 amended by changing Section 5-45 as follows:

7 (5 ILCS 100/5-45) (from Ch. 127, par. 1005-45)

8 Sec. 5-45. Emergency rulemaking.

9 (a) "Emergency" means the existence of any situation that  
10 any agency finds reasonably constitutes a threat to the public  
11 interest, safety, or welfare.

12 (b) If any agency finds that an emergency exists that  
13 requires adoption of a rule upon fewer days than is required by  
14 Section 5-40 and states in writing its reasons for that  
15 finding, the agency may adopt an emergency rule without prior  
16 notice or hearing upon filing a notice of emergency rulemaking  
17 with the Secretary of State under Section 5-70. The notice  
18 shall include the text of the emergency rule and shall be  
19 published in the Illinois Register. Consent orders or other  
20 court orders adopting settlements negotiated by an agency may  
21 be adopted under this Section. Subject to applicable  
22 constitutional or statutory provisions, an emergency rule  
23 becomes effective immediately upon filing under Section 5-65 or

1 at a stated date less than 10 days thereafter. The agency's  
2 finding and a statement of the specific reasons for the finding  
3 shall be filed with the rule. The agency shall take reasonable  
4 and appropriate measures to make emergency rules known to the  
5 persons who may be affected by them.

6 (c) An emergency rule may be effective for a period of not  
7 longer than 150 days, but the agency's authority to adopt an  
8 identical rule under Section 5-40 is not precluded. No  
9 emergency rule may be adopted more than once in any 24-month  
10 period, except that this limitation on the number of emergency  
11 rules that may be adopted in a 24-month period does not apply  
12 to (i) emergency rules that make additions to and deletions  
13 from the Drug Manual under Section 5-5.16 of the Illinois  
14 Public Aid Code or the generic drug formulary under Section  
15 3.14 of the Illinois Food, Drug and Cosmetic Act, (ii)  
16 emergency rules adopted by the Pollution Control Board before  
17 July 1, 1997 to implement portions of the Livestock Management  
18 Facilities Act, (iii) emergency rules adopted by the Illinois  
19 Department of Public Health under subsections (a) through (i)  
20 of Section 2 of the Department of Public Health Act when  
21 necessary to protect the public's health, (iv) emergency rules  
22 adopted pursuant to subsection (n) of this Section, (v)  
23 emergency rules adopted pursuant to subsection (o) of this  
24 Section, or (vi) emergency rules adopted pursuant to subsection  
25 (c-5) of this Section. Two or more emergency rules having  
26 substantially the same purpose and effect shall be deemed to be

1 a single rule for purposes of this Section.

2 (c-5) To facilitate the maintenance of the program of group  
3 health benefits provided to annuitants, survivors, and retired  
4 employees under the State Employees Group Insurance Act of  
5 1971, rules to alter the contributions to be paid by the State,  
6 annuitants, survivors, retired employees, or any combination  
7 of those entities, for that program of group health benefits,  
8 shall be adopted as emergency rules. The adoption of those  
9 rules shall be considered an emergency and necessary for the  
10 public interest, safety, and welfare.

11 (d) In order to provide for the expeditious and timely  
12 implementation of the State's fiscal year 1999 budget,  
13 emergency rules to implement any provision of Public Act 90-587  
14 or 90-588 or any other budget initiative for fiscal year 1999  
15 may be adopted in accordance with this Section by the agency  
16 charged with administering that provision or initiative,  
17 except that the 24-month limitation on the adoption of  
18 emergency rules and the provisions of Sections 5-115 and 5-125  
19 do not apply to rules adopted under this subsection (d). The  
20 adoption of emergency rules authorized by this subsection (d)  
21 shall be deemed to be necessary for the public interest,  
22 safety, and welfare.

23 (e) In order to provide for the expeditious and timely  
24 implementation of the State's fiscal year 2000 budget,  
25 emergency rules to implement any provision of Public Act 91-24  
26 or any other budget initiative for fiscal year 2000 may be

1 adopted in accordance with this Section by the agency charged  
2 with administering that provision or initiative, except that  
3 the 24-month limitation on the adoption of emergency rules and  
4 the provisions of Sections 5-115 and 5-125 do not apply to  
5 rules adopted under this subsection (e). The adoption of  
6 emergency rules authorized by this subsection (e) shall be  
7 deemed to be necessary for the public interest, safety, and  
8 welfare.

9 (f) In order to provide for the expeditious and timely  
10 implementation of the State's fiscal year 2001 budget,  
11 emergency rules to implement any provision of Public Act 91-712  
12 or any other budget initiative for fiscal year 2001 may be  
13 adopted in accordance with this Section by the agency charged  
14 with administering that provision or initiative, except that  
15 the 24-month limitation on the adoption of emergency rules and  
16 the provisions of Sections 5-115 and 5-125 do not apply to  
17 rules adopted under this subsection (f). The adoption of  
18 emergency rules authorized by this subsection (f) shall be  
19 deemed to be necessary for the public interest, safety, and  
20 welfare.

21 (g) In order to provide for the expeditious and timely  
22 implementation of the State's fiscal year 2002 budget,  
23 emergency rules to implement any provision of Public Act 92-10  
24 or any other budget initiative for fiscal year 2002 may be  
25 adopted in accordance with this Section by the agency charged  
26 with administering that provision or initiative, except that

1 the 24-month limitation on the adoption of emergency rules and  
2 the provisions of Sections 5-115 and 5-125 do not apply to  
3 rules adopted under this subsection (g). The adoption of  
4 emergency rules authorized by this subsection (g) shall be  
5 deemed to be necessary for the public interest, safety, and  
6 welfare.

7 (h) In order to provide for the expeditious and timely  
8 implementation of the State's fiscal year 2003 budget,  
9 emergency rules to implement any provision of Public Act 92-597  
10 or any other budget initiative for fiscal year 2003 may be  
11 adopted in accordance with this Section by the agency charged  
12 with administering that provision or initiative, except that  
13 the 24-month limitation on the adoption of emergency rules and  
14 the provisions of Sections 5-115 and 5-125 do not apply to  
15 rules adopted under this subsection (h). The adoption of  
16 emergency rules authorized by this subsection (h) shall be  
17 deemed to be necessary for the public interest, safety, and  
18 welfare.

19 (i) In order to provide for the expeditious and timely  
20 implementation of the State's fiscal year 2004 budget,  
21 emergency rules to implement any provision of Public Act 93-20  
22 or any other budget initiative for fiscal year 2004 may be  
23 adopted in accordance with this Section by the agency charged  
24 with administering that provision or initiative, except that  
25 the 24-month limitation on the adoption of emergency rules and  
26 the provisions of Sections 5-115 and 5-125 do not apply to

1 rules adopted under this subsection (i). The adoption of  
2 emergency rules authorized by this subsection (i) shall be  
3 deemed to be necessary for the public interest, safety, and  
4 welfare.

5 (j) In order to provide for the expeditious and timely  
6 implementation of the provisions of the State's fiscal year  
7 2005 budget as provided under the Fiscal Year 2005 Budget  
8 Implementation (Human Services) Act, emergency rules to  
9 implement any provision of the Fiscal Year 2005 Budget  
10 Implementation (Human Services) Act may be adopted in  
11 accordance with this Section by the agency charged with  
12 administering that provision, except that the 24-month  
13 limitation on the adoption of emergency rules and the  
14 provisions of Sections 5-115 and 5-125 do not apply to rules  
15 adopted under this subsection (j). The Department of Public Aid  
16 may also adopt rules under this subsection (j) necessary to  
17 administer the Illinois Public Aid Code and the Children's  
18 Health Insurance Program Act. The adoption of emergency rules  
19 authorized by this subsection (j) shall be deemed to be  
20 necessary for the public interest, safety, and welfare.

21 (k) In order to provide for the expeditious and timely  
22 implementation of the provisions of the State's fiscal year  
23 2006 budget, emergency rules to implement any provision of  
24 Public Act 94-48 or any other budget initiative for fiscal year  
25 2006 may be adopted in accordance with this Section by the  
26 agency charged with administering that provision or



1 initiative, except that the 24-month limitation on the adoption  
2 of emergency rules and the provisions of Sections 5-115 and  
3 5-125 do not apply to rules adopted under this subsection (k).  
4 The Department of Healthcare and Family Services may also adopt  
5 rules under this subsection (k) necessary to administer the  
6 Illinois Public Aid Code, the Senior Citizens and Persons with  
7 Disabilities Property Tax Relief Act, the Senior Citizens and  
8 Disabled Persons Prescription Drug Discount Program Act (now  
9 the Illinois Prescription Drug Discount Program Act), and the  
10 Children's Health Insurance Program Act. The adoption of  
11 emergency rules authorized by this subsection (k) shall be  
12 deemed to be necessary for the public interest, safety, and  
13 welfare.

14 (l) In order to provide for the expeditious and timely  
15 implementation of the provisions of the State's fiscal year  
16 2007 budget, the Department of Healthcare and Family Services  
17 may adopt emergency rules during fiscal year 2007, including  
18 rules effective July 1, 2007, in accordance with this  
19 subsection to the extent necessary to administer the  
20 Department's responsibilities with respect to amendments to  
21 the State plans and Illinois waivers approved by the federal  
22 Centers for Medicare and Medicaid Services necessitated by the  
23 requirements of Title XIX and Title XXI of the federal Social  
24 Security Act. The adoption of emergency rules authorized by  
25 this subsection (l) shall be deemed to be necessary for the  
26 public interest, safety, and welfare.

1           (m) In order to provide for the expeditious and timely  
2 implementation of the provisions of the State's fiscal year  
3 2008 budget, the Department of Healthcare and Family Services  
4 may adopt emergency rules during fiscal year 2008, including  
5 rules effective July 1, 2008, in accordance with this  
6 subsection to the extent necessary to administer the  
7 Department's responsibilities with respect to amendments to  
8 the State plans and Illinois waivers approved by the federal  
9 Centers for Medicare and Medicaid Services necessitated by the  
10 requirements of Title XIX and Title XXI of the federal Social  
11 Security Act. The adoption of emergency rules authorized by  
12 this subsection (m) shall be deemed to be necessary for the  
13 public interest, safety, and welfare.

14           (n) In order to provide for the expeditious and timely  
15 implementation of the provisions of the State's fiscal year  
16 2010 budget, emergency rules to implement any provision of  
17 Public Act 96-45 or any other budget initiative authorized by  
18 the 96th General Assembly for fiscal year 2010 may be adopted  
19 in accordance with this Section by the agency charged with  
20 administering that provision or initiative. The adoption of  
21 emergency rules authorized by this subsection (n) shall be  
22 deemed to be necessary for the public interest, safety, and  
23 welfare. The rulemaking authority granted in this subsection  
24 (n) shall apply only to rules promulgated during Fiscal Year  
25 2010.

26           (o) In order to provide for the expeditious and timely

1 implementation of the provisions of the State's fiscal year  
2 2011 budget, emergency rules to implement any provision of  
3 Public Act 96-958 or any other budget initiative authorized by  
4 the 96th General Assembly for fiscal year 2011 may be adopted  
5 in accordance with this Section by the agency charged with  
6 administering that provision or initiative. The adoption of  
7 emergency rules authorized by this subsection (o) is deemed to  
8 be necessary for the public interest, safety, and welfare. The  
9 rulemaking authority granted in this subsection (o) applies  
10 only to rules promulgated on or after July 1, 2010 (the  
11 effective date of Public Act 96-958) through June 30, 2011.

12 (p) In order to provide for the expeditious and timely  
13 implementation of the provisions of Public Act 97-689,  
14 emergency rules to implement any provision of Public Act 97-689  
15 may be adopted in accordance with this subsection (p) by the  
16 agency charged with administering that provision or  
17 initiative. The 150-day limitation of the effective period of  
18 emergency rules does not apply to rules adopted under this  
19 subsection (p), and the effective period may continue through  
20 June 30, 2013. The 24-month limitation on the adoption of  
21 emergency rules does not apply to rules adopted under this  
22 subsection (p). The adoption of emergency rules authorized by  
23 this subsection (p) is deemed to be necessary for the public  
24 interest, safety, and welfare.

25 (q) In order to provide for the expeditious and timely  
26 implementation of the provisions of Articles 7, 8, 9, 11, and

1 12 of Public Act 98-104, emergency rules to implement any  
2 provision of Articles 7, 8, 9, 11, and 12 of Public Act 98-104  
3 may be adopted in accordance with this subsection (q) by the  
4 agency charged with administering that provision or  
5 initiative. The 24-month limitation on the adoption of  
6 emergency rules does not apply to rules adopted under this  
7 subsection (q). The adoption of emergency rules authorized by  
8 this subsection (q) is deemed to be necessary for the public  
9 interest, safety, and welfare.

10 (r) In order to provide for the expeditious and timely  
11 implementation of the provisions of Public Act 98-651,  
12 emergency rules to implement Public Act 98-651 may be adopted  
13 in accordance with this subsection (r) by the Department of  
14 Healthcare and Family Services. The 24-month limitation on the  
15 adoption of emergency rules does not apply to rules adopted  
16 under this subsection (r). The adoption of emergency rules  
17 authorized by this subsection (r) is deemed to be necessary for  
18 the public interest, safety, and welfare.

19 (s) In order to provide for the expeditious and timely  
20 implementation of the provisions of Sections 5-5b.1 and 5A-2 of  
21 the Illinois Public Aid Code, emergency rules to implement any  
22 provision of Section 5-5b.1 or Section 5A-2 of the Illinois  
23 Public Aid Code may be adopted in accordance with this  
24 subsection (s) by the Department of Healthcare and Family  
25 Services. The rulemaking authority granted in this subsection  
26 (s) shall apply only to those rules adopted prior to July 1,

1 2015. Notwithstanding any other provision of this Section, any  
2 emergency rule adopted under this subsection (s) shall only  
3 apply to payments made for State fiscal year 2015. The adoption  
4 of emergency rules authorized by this subsection (s) is deemed  
5 to be necessary for the public interest, safety, and welfare.

6 (t) In order to provide for the expeditious and timely  
7 implementation of the provisions of Article II of Public Act  
8 99-6, emergency rules to implement the changes made by Article  
9 II of Public Act 99-6 to the Emergency Telephone System Act may  
10 be adopted in accordance with this subsection (t) by the  
11 Department of State Police. The rulemaking authority granted in  
12 this subsection (t) shall apply only to those rules adopted  
13 prior to July 1, 2016. The 24-month limitation on the adoption  
14 of emergency rules does not apply to rules adopted under this  
15 subsection (t). The adoption of emergency rules authorized by  
16 this subsection (t) is deemed to be necessary for the public  
17 interest, safety, and welfare.

18 (u) In order to provide for the expeditious and timely  
19 implementation of the provisions of the Burn Victims Relief  
20 Act, emergency rules to implement any provision of the Act may  
21 be adopted in accordance with this subsection (u) by the  
22 Department of Insurance. The rulemaking authority granted in  
23 this subsection (u) shall apply only to those rules adopted  
24 prior to December 31, 2015. The adoption of emergency rules  
25 authorized by this subsection (u) is deemed to be necessary for  
26 the public interest, safety, and welfare.

1           (v) In order to provide for the expeditious and timely  
2 implementation of the provisions of Public Act 99-516,  
3 emergency rules to implement Public Act 99-516 may be adopted  
4 in accordance with this subsection (v) by the Department of  
5 Healthcare and Family Services. The 24-month limitation on the  
6 adoption of emergency rules does not apply to rules adopted  
7 under this subsection (v). The adoption of emergency rules  
8 authorized by this subsection (v) is deemed to be necessary for  
9 the public interest, safety, and welfare.

10           (w) In order to provide for the expeditious and timely  
11 implementation of the provisions of Public Act 99-796,  
12 emergency rules to implement the changes made by Public Act  
13 99-796 may be adopted in accordance with this subsection (w) by  
14 the Adjutant General. The adoption of emergency rules  
15 authorized by this subsection (w) is deemed to be necessary for  
16 the public interest, safety, and welfare.

17           (x) In order to provide for the expeditious and timely  
18 implementation of the provisions of Public Act 99-906,  
19 emergency rules to implement subsection (i) of Section 16-115D,  
20 subsection (g) of Section 16-128A, and subsection (a) of  
21 Section 16-128B of the Public Utilities Act may be adopted in  
22 accordance with this subsection (x) by the Illinois Commerce  
23 Commission. The rulemaking authority granted in this  
24 subsection (x) shall apply only to those rules adopted within  
25 180 days after June 1, 2017 (the effective date of Public Act  
26 99-906). The adoption of emergency rules authorized by this

1 subsection (x) is deemed to be necessary for the public  
2 interest, safety, and welfare.

3 (y) In order to provide for the expeditious and timely  
4 implementation of the provisions of Public Act 100-23,  
5 emergency rules to implement the changes made by Public Act  
6 100-23 to Section 4.02 of the Illinois Act on the Aging,  
7 Sections 5.5.4 and 5-5.4i of the Illinois Public Aid Code,  
8 Section 55-30 of the Alcoholism and Other Drug Abuse and  
9 Dependency Act, and Sections 74 and 75 of the Mental Health and  
10 Developmental Disabilities Administrative Act may be adopted  
11 in accordance with this subsection (y) by the respective  
12 Department. The adoption of emergency rules authorized by this  
13 subsection (y) is deemed to be necessary for the public  
14 interest, safety, and welfare.

15 (z) In order to provide for the expeditious and timely  
16 implementation of the provisions of Public Act 100-554,  
17 emergency rules to implement the changes made by Public Act  
18 100-554 to Section 4.7 of the Lobbyist Registration Act may be  
19 adopted in accordance with this subsection (z) by the Secretary  
20 of State. The adoption of emergency rules authorized by this  
21 subsection (z) is deemed to be necessary for the public  
22 interest, safety, and welfare.

23 (aa) In order to provide for the expeditious and timely  
24 initial implementation of the changes made to Articles 5, 5A,  
25 12, and 14 of the Illinois Public Aid Code under the provisions  
26 of Public Act 100-581, the Department of Healthcare and Family

1 Services may adopt emergency rules in accordance with this  
2 subsection (aa). The 24-month limitation on the adoption of  
3 emergency rules does not apply to rules to initially implement  
4 the changes made to Articles 5, 5A, 12, and 14 of the Illinois  
5 Public Aid Code adopted under this subsection (aa). The  
6 adoption of emergency rules authorized by this subsection (aa)  
7 is deemed to be necessary for the public interest, safety, and  
8 welfare.

9 (bb) In order to provide for the expeditious and timely  
10 implementation of the provisions of Public Act 100-587,  
11 emergency rules to implement the changes made by Public Act  
12 100-587 to Section 4.02 of the Illinois Act on the Aging,  
13 Sections 5.5.4 and 5-5.4i of the Illinois Public Aid Code,  
14 subsection (b) of Section 55-30 of the Alcoholism and Other  
15 Drug Abuse and Dependency Act, Section 5-104 of the Specialized  
16 Mental Health Rehabilitation Act of 2013, and Section 75 and  
17 subsection (b) of Section 74 of the Mental Health and  
18 Developmental Disabilities Administrative Act may be adopted  
19 in accordance with this subsection (bb) by the respective  
20 Department. The adoption of emergency rules authorized by this  
21 subsection (bb) is deemed to be necessary for the public  
22 interest, safety, and welfare.

23 (cc) In order to provide for the expeditious and timely  
24 implementation of the provisions of Public Act 100-587,  
25 emergency rules may be adopted in accordance with this  
26 subsection (cc) to implement the changes made by Public Act



1 100-587 to: Sections 14-147.5 and 14-147.6 of the Illinois  
2 Pension Code by the Board created under Article 14 of the Code;  
3 Sections 15-185.5 and 15-185.6 of the Illinois Pension Code by  
4 the Board created under Article 15 of the Code; and Sections  
5 16-190.5 and 16-190.6 of the Illinois Pension Code by the Board  
6 created under Article 16 of the Code. The adoption of emergency  
7 rules authorized by this subsection (cc) is deemed to be  
8 necessary for the public interest, safety, and welfare.

9 (dd) In order to provide for the expeditious and timely  
10 implementation of the provisions of Public Act 100-864,  
11 emergency rules to implement the changes made by Public Act  
12 100-864 to Section 3.35 of the Newborn Metabolic Screening Act  
13 may be adopted in accordance with this subsection (dd) by the  
14 Secretary of State. The adoption of emergency rules authorized  
15 by this subsection (dd) is deemed to be necessary for the  
16 public interest, safety, and welfare.

17 (ee) In order to provide for the expeditious and timely  
18 implementation of the provisions of Public Act 100-1172 ~~this~~  
19 ~~amendatory Act of the 100th General Assembly~~, emergency rules  
20 implementing the Illinois Underground Natural Gas Storage  
21 Safety Act may be adopted in accordance with this subsection by  
22 the Department of Natural Resources. The adoption of emergency  
23 rules authorized by this subsection is deemed to be necessary  
24 for the public interest, safety, and welfare.

25 (ff) ~~(ee)~~ In order to provide for the expeditious and  
26 timely initial implementation of the changes made to Articles

1 5A and 14 of the Illinois Public Aid Code under the provisions  
2 of Public Act 100-1181 ~~this amendatory Act of the 100th General~~  
3 ~~Assembly~~, the Department of Healthcare and Family Services may  
4 on a one-time-only basis adopt emergency rules in accordance  
5 with this subsection (ff) ~~(ee)~~. The 24-month limitation on the  
6 adoption of emergency rules does not apply to rules to  
7 initially implement the changes made to Articles 5A and 14 of  
8 the Illinois Public Aid Code adopted under this subsection (ff)  
9 ~~(ee)~~. The adoption of emergency rules authorized by this  
10 subsection (ff) ~~(ee)~~ is deemed to be necessary for the public  
11 interest, safety, and welfare.

12 (gg) ~~(ff)~~ In order to provide for the expeditious and  
13 timely implementation of the provisions of Public Act 101-1  
14 ~~this amendatory Act of the 101st General Assembly~~, emergency  
15 rules may be adopted by the Department of Labor in accordance  
16 with this subsection (gg) ~~(ff)~~ to implement the changes made by  
17 Public Act 101-1 ~~this amendatory Act of the 101st General~~  
18 ~~Assembly~~ to the Minimum Wage Law. The adoption of emergency  
19 rules authorized by this subsection (gg) ~~(ff)~~ is deemed to be  
20 necessary for the public interest, safety, and welfare.

21 (ii) In order to provide for the expeditious and timely  
22 implementation of the provisions of this amendatory Act of the  
23 101st General Assembly, emergency rules to implement the  
24 changes made by this amendatory Act of the 101st General  
25 Assembly to Sections 5-5.4 and 5-5.4i of the Illinois Public  
26 Aid Code may be adopted in accordance with this subsection (ii)

1 by the Department of Public Health. The adoption of emergency  
2 rules authorized by this subsection (ii) is deemed to be  
3 necessary for the public interest, safety, and welfare.

4 (jj) In order to provide for the expeditious and timely  
5 implementation of the provisions of this amendatory Act of the  
6 101st General Assembly, emergency rules to implement the  
7 changes made by this amendatory Act of the 101st General  
8 Assembly to Section 74 of the Mental Health and Developmental  
9 Disabilities Administrative Act may be adopted in accordance  
10 with this subsection (jj) by the Department of Human Services.  
11 The adoption of emergency rules authorized by this subsection  
12 (jj) is deemed to be necessary for the public interest, safety,  
13 and welfare.

14 (Source: P.A. 100-23, eff. 7-6-17; 100-554, eff. 11-16-17;  
15 100-581, eff. 3-12-18; 100-587, Article 95, Section 95-5, eff.  
16 6-4-18; 100-587, Article 110, Section 110-5, eff. 6-4-18;  
17 100-864, eff. 8-14-18; 100-1172, eff. 1-4-19; 100-1181, eff.  
18 3-8-19; 101-1, eff. 2-19-19; revised 4-2-19.)

19 Section 35-10. The Mental Health and Developmental  
20 Disabilities Administrative Act is amended by changing Section  
21 74 as follows:

22 (20 ILCS 1705/74)

23 Sec. 74. Rates and reimbursements.

24 (a) Within 30 days after July 6, 2017 (the effective date

1 of Public Act 100-23), the Department shall increase rates and  
2 reimbursements to fund a minimum of a \$0.75 per hour wage  
3 increase for front-line personnel, including, but not limited  
4 to, direct support persons, aides, front-line supervisors,  
5 qualified intellectual disabilities professionals, nurses, and  
6 non-administrative support staff working in community-based  
7 provider organizations serving individuals with developmental  
8 disabilities. The Department shall adopt rules, including  
9 emergency rules under subsection (y) of Section 5-45 of the  
10 Illinois Administrative Procedure Act, to implement the  
11 provisions of this Section.

12 (b) Rates and reimbursements. Within 30 days after the  
13 effective date of this amendatory Act of the 100th General  
14 Assembly, the Department shall increase rates and  
15 reimbursements to fund a minimum of a \$0.50 per hour wage  
16 increase for front-line personnel, including, but not limited  
17 to, direct support persons, aides, front-line supervisors,  
18 qualified intellectual disabilities professionals, nurses, and  
19 non-administrative support staff working in community-based  
20 provider organizations serving individuals with developmental  
21 disabilities. The Department shall adopt rules, including  
22 emergency rules under subsection (bb) of Section 5-45 of the  
23 Illinois Administrative Procedure Act, to implement the  
24 provisions of this Section.

25 (c) Rates and reimbursements. Within 30 days after the  
26 effective date of his Amendatory Act of the 101st General

1 Assembly, subject to federal approval, the Department shall  
2 increase rates and reimbursements in effect on June 30, 2019  
3 for community-based providers for persons with Developmental  
4 Disabilities by 3.5% The Department shall adopt rules,  
5 including emergency rules under subsection (jj) of Section 5-45  
6 of the Illinois Administrative Procedure Act, to implement the  
7 provisions of this Section, including wage increases for direct  
8 care staff.

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

10 Section 35-15. The Illinois Public Aid Code is amended by  
11 changing Sections 5-5.4 and 5-5.4i as follows:

12 (305 ILCS 5/5-5.4) (from Ch. 23, par. 5-5.4)

13 Sec. 5-5.4. Standards of Payment - Department of Healthcare  
14 and Family Services. The Department of Healthcare and Family  
15 Services shall develop standards of payment of nursing facility  
16 and ICF/DD services in facilities providing such services under  
17 this Article which:

18 (1) Provide for the determination of a facility's payment  
19 for nursing facility or ICF/DD services on a prospective basis.  
20 The amount of the payment rate for all nursing facilities  
21 certified by the Department of Public Health under the ID/DD  
22 Community Care Act or the Nursing Home Care Act as Intermediate  
23 Care for the Developmentally Disabled facilities, Long Term  
24 Care for Under Age 22 facilities, Skilled Nursing facilities,

1 or Intermediate Care facilities under the medical assistance  
2 program shall be prospectively established annually on the  
3 basis of historical, financial, and statistical data  
4 reflecting actual costs from prior years, which shall be  
5 applied to the current rate year and updated for inflation,  
6 except that the capital cost element for newly constructed  
7 facilities shall be based upon projected budgets. The annually  
8 established payment rate shall take effect on July 1 in 1984  
9 and subsequent years. No rate increase and no update for  
10 inflation shall be provided on or after July 1, 1994, unless  
11 specifically provided for in this Section. The changes made by  
12 Public Act 93-841 extending the duration of the prohibition  
13 against a rate increase or update for inflation are effective  
14 retroactive to July 1, 2004.

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, 1998  
19 shall include an increase of 3%. For facilities licensed by the  
20 Department of Public Health under the Nursing Home Care Act as  
21 Skilled Nursing facilities or Intermediate Care facilities,  
22 the rates taking effect on July 1, 1998 shall include an  
23 increase of 3% plus \$1.10 per resident-day, as defined by the  
24 Department. For facilities licensed by the Department of Public  
25 Health under the Nursing Home Care Act as Intermediate Care  
26 Facilities for the Developmentally Disabled or Long Term Care

1 for Under Age 22 facilities, the rates taking effect on January  
2 1, 2006 shall include an increase of 3%. For facilities  
3 licensed by the Department of Public Health under the Nursing  
4 Home Care Act as Intermediate Care Facilities for the  
5 Developmentally Disabled or Long Term Care for Under Age 22  
6 facilities, the rates taking effect on January 1, 2009 shall  
7 include an increase sufficient to provide a \$0.50 per hour wage  
8 increase for non-executive staff. For facilities licensed by  
9 the Department of Public Health under the ID/DD Community Care  
10 Act as ID/DD Facilities the rates taking effect within 30 days  
11 after July 6, 2017 (the effective date of Public Act 100-23)  
12 shall include an increase sufficient to provide a \$0.75 per  
13 hour wage increase for non-executive staff. The Department  
14 shall adopt rules, including emergency rules under subsection  
15 (y) of Section 5-45 of the Illinois Administrative Procedure  
16 Act, to implement the provisions of this paragraph. For  
17 facilities licensed by the Department of Public Health under  
18 the ID/DD Community Care Act as ID/DD Facilities and under the  
19 MC/DD Act as MC/DD Facilities, the rates taking effect within  
20 30 days after the effective date of this amendatory Act of the  
21 100th General Assembly shall include an increase sufficient to  
22 provide a \$0.50 per hour wage increase for non-executive  
23 front-line personnel, including, but not limited to, direct  
24 support persons, aides, front-line supervisors, qualified  
25 intellectual disabilities professionals, nurses, and  
26 non-administrative support staff. The Department shall adopt

1 rules, including emergency rules under subsection (bb) of  
2 Section 5-45 of the Illinois Administrative Procedure Act, to  
3 implement the provisions of this paragraph.

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 July 1, 1999  
8 shall include an increase of 1.6% plus \$3.00 per resident-day,  
9 as defined by the Department. For facilities licensed by the  
10 Department of Public Health under the Nursing Home Care Act as  
11 Skilled Nursing facilities or Intermediate Care facilities,  
12 the rates taking effect on July 1, 1999 shall include an  
13 increase of 1.6% and, for services provided on or after October  
14 1, 1999, shall be increased by \$4.00 per resident-day, as  
15 defined by the Department.

16 For facilities licensed by the Department of Public Health  
17 under the Nursing Home Care Act as Intermediate Care for the  
18 Developmentally Disabled facilities or Long Term Care for Under  
19 Age 22 facilities, the rates taking effect on July 1, 2000  
20 shall include an increase of 2.5% per resident-day, as defined  
21 by the Department. For facilities licensed by the Department of  
22 Public Health under the Nursing Home Care Act as Skilled  
23 Nursing facilities or Intermediate Care facilities, the rates  
24 taking effect on July 1, 2000 shall include an increase of 2.5%  
25 per resident-day, as defined by the Department.

26 For facilities licensed by the Department of Public Health



1 under the Nursing Home Care Act as skilled nursing facilities  
2 or intermediate care facilities, a new payment methodology must  
3 be implemented for the nursing component of the rate effective  
4 July 1, 2003. The Department of Public Aid (now Healthcare and  
5 Family Services) shall develop the new payment methodology  
6 using the Minimum Data Set (MDS) as the instrument to collect  
7 information concerning nursing home resident condition  
8 necessary to compute the rate. The Department shall develop the  
9 new payment methodology to meet the unique needs of Illinois  
10 nursing home residents while remaining subject to the  
11 appropriations provided by the General Assembly. A transition  
12 period from the payment methodology in effect on June 30, 2003  
13 to the payment methodology in effect on July 1, 2003 shall be  
14 provided for a period not exceeding 3 years and 184 days after  
15 implementation of the new payment methodology as follows:

16 (A) For a facility that would receive a lower nursing  
17 component rate per patient day under the new system than  
18 the facility received effective on the date immediately  
19 preceding the date that the Department implements the new  
20 payment methodology, the nursing component rate per  
21 patient day for the facility shall be held at the level in  
22 effect on the date immediately preceding the date that the  
23 Department implements the new payment methodology until a  
24 higher nursing component rate of reimbursement is achieved  
25 by that facility.

26 (B) For a facility that would receive a higher nursing

1 component rate per patient day under the payment  
2 methodology in effect on July 1, 2003 than the facility  
3 received effective on the date immediately preceding the  
4 date that the Department implements the new payment  
5 methodology, the nursing component rate per patient day for  
6 the facility shall be adjusted.

7 (C) Notwithstanding paragraphs (A) and (B), the  
8 nursing component rate per patient day for the facility  
9 shall be adjusted subject to appropriations provided by the  
10 General Assembly.

11 For facilities licensed by the Department of Public Health  
12 under the Nursing Home Care Act as Intermediate Care for the  
13 Developmentally Disabled facilities or Long Term Care for Under  
14 Age 22 facilities, the rates taking effect on March 1, 2001  
15 shall include a statewide increase of 7.85%, as defined by the  
16 Department.

17 Notwithstanding any other provision of this Section, for  
18 facilities licensed by the Department of Public Health under  
19 the Nursing Home Care Act as skilled nursing facilities or  
20 intermediate care facilities, except facilities participating  
21 in the Department's demonstration program pursuant to the  
22 provisions of Title 77, Part 300, Subpart T of the Illinois  
23 Administrative Code, the numerator of the ratio used by the  
24 Department of Healthcare and Family Services to compute the  
25 rate payable under this Section using the Minimum Data Set  
26 (MDS) methodology shall incorporate the following annual

1 amounts as the additional funds appropriated to the Department  
2 specifically to pay for rates based on the MDS nursing  
3 component methodology in excess of the funding in effect on  
4 December 31, 2006:

5 (i) For rates taking effect January 1, 2007,  
6 \$60,000,000.

7 (ii) For rates taking effect January 1, 2008,  
8 \$110,000,000.

9 (iii) For rates taking effect January 1, 2009,  
10 \$194,000,000.

11 (iv) For rates taking effect April 1, 2011, or the  
12 first day of the month that begins at least 45 days after  
13 the effective date of this amendatory Act of the 96th  
14 General Assembly, \$416,500,000 or an amount as may be  
15 necessary to complete the transition to the MDS methodology  
16 for the nursing component of the rate. Increased payments  
17 under this item (iv) are not due and payable, however,  
18 until (i) the methodologies described in this paragraph are  
19 approved by the federal government in an appropriate State  
20 Plan amendment and (ii) the assessment imposed by Section  
21 5B-2 of this Code is determined to be a permissible tax  
22 under Title XIX of the Social Security Act.

23 Notwithstanding any other provision of this Section, for  
24 facilities licensed by the Department of Public Health under  
25 the Nursing Home Care Act as skilled nursing facilities or  
26 intermediate care facilities, the support component of the

1 rates taking effect on January 1, 2008 shall be computed using  
2 the most recent cost reports on file with the Department of  
3 Healthcare and Family Services no later than April 1, 2005,  
4 updated for inflation to January 1, 2006.

5 For facilities licensed by the Department of Public Health  
6 under the Nursing Home Care Act as Intermediate Care for the  
7 Developmentally Disabled facilities or Long Term Care for Under  
8 Age 22 facilities, the rates taking effect on April 1, 2002  
9 shall include a statewide increase of 2.0%, as defined by the  
10 Department. This increase terminates on July 1, 2002; beginning  
11 July 1, 2002 these rates are reduced to the level of the rates  
12 in effect on March 31, 2002, as defined by the Department.

13 For facilities licensed by the Department of Public Health  
14 under the Nursing Home Care Act as skilled nursing facilities  
15 or intermediate care facilities, the rates taking effect on  
16 July 1, 2001 shall be computed using the most recent cost  
17 reports on file with the Department of Public Aid no later than  
18 April 1, 2000, updated for inflation to January 1, 2001. For  
19 rates effective July 1, 2001 only, rates shall be the greater  
20 of the rate computed for July 1, 2001 or the rate effective on  
21 June 30, 2001.

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 Illinois Department shall  
26 determine by rule the rates taking effect on July 1, 2002,

1 which shall be 5.9% less than the rates in effect on June 30,  
2 2002.

3 Notwithstanding any other provision of this Section, for  
4 facilities licensed by the Department of Public Health under  
5 the Nursing Home Care Act as skilled nursing facilities or  
6 intermediate care facilities, if the payment methodologies  
7 required under Section 5A-12 and the waiver granted under 42  
8 CFR 433.68 are approved by the United States Centers for  
9 Medicare and Medicaid Services, the rates taking effect on July  
10 1, 2004 shall be 3.0% greater than the rates in effect on June  
11 30, 2004. These rates shall take effect only upon approval and  
12 implementation of the payment methodologies required under  
13 Section 5A-12.

14 Notwithstanding any other provisions of this Section, for  
15 facilities licensed by the Department of Public Health under  
16 the Nursing Home Care Act as skilled nursing facilities or  
17 intermediate care facilities, the rates taking effect on  
18 January 1, 2005 shall be 3% more than the rates in effect on  
19 December 31, 2004.

20 Notwithstanding any other provision of this Section, for  
21 facilities licensed by the Department of Public Health under  
22 the Nursing Home Care Act as skilled nursing facilities or  
23 intermediate care facilities, effective January 1, 2009, the  
24 per diem support component of the rates effective on January 1,  
25 2008, computed using the most recent cost reports on file with  
26 the Department of Healthcare and Family Services no later than

1 April 1, 2005, updated for inflation to January 1, 2006, shall  
2 be increased to the amount that would have been derived using  
3 standard Department of Healthcare and Family Services methods,  
4 procedures, and inflators.

5 Notwithstanding any other provisions of this Section, for  
6 facilities licensed by the Department of Public Health under  
7 the Nursing Home Care Act as intermediate care facilities that  
8 are federally defined as Institutions for Mental Disease, or  
9 facilities licensed by the Department of Public Health under  
10 the Specialized Mental Health Rehabilitation Act of 2013, a  
11 socio-development component rate equal to 6.6% of the  
12 facility's nursing component rate as of January 1, 2006 shall  
13 be established and paid effective July 1, 2006. The  
14 socio-development component of the rate shall be increased by a  
15 factor of 2.53 on the first day of the month that begins at  
16 least 45 days after January 11, 2008 (the effective date of  
17 Public Act 95-707). As of August 1, 2008, the socio-development  
18 component rate shall be equal to 6.6% of the facility's nursing  
19 component rate as of January 1, 2006, multiplied by a factor of  
20 3.53. For services provided on or after April 1, 2011, or the  
21 first day of the month that begins at least 45 days after the  
22 effective date of this amendatory Act of the 96th General  
23 Assembly, whichever is later, the Illinois Department may by  
24 rule adjust these socio-development component rates, and may  
25 use different adjustment methodologies for those facilities  
26 participating, and those not participating, in the Illinois

1 Department's demonstration program pursuant to the provisions  
2 of Title 77, Part 300, Subpart T of the Illinois Administrative  
3 Code, but in no case may such rates be diminished below those  
4 in effect on August 1, 2008.

5 For facilities licensed by the Department of Public Health  
6 under the Nursing Home Care Act as Intermediate Care for the  
7 Developmentally Disabled facilities or as long-term care  
8 facilities for residents under 22 years of age, the rates  
9 taking effect on July 1, 2003 shall include a statewide  
10 increase of 4%, as defined by the Department.

11 For facilities licensed by the Department of Public Health  
12 under the Nursing Home Care Act as Intermediate Care for the  
13 Developmentally Disabled facilities or Long Term Care for Under  
14 Age 22 facilities, the rates taking effect on the first day of  
15 the month that begins at least 45 days after the effective date  
16 of this amendatory Act of the 95th General Assembly shall  
17 include a statewide increase of 2.5%, as defined by the  
18 Department.

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, 2005,  
23 facility rates shall be increased by the difference between (i)  
24 a facility's per diem property, liability, and malpractice  
25 insurance costs as reported in the cost report filed with the  
26 Department of Public Aid and used to establish rates effective

1 July 1, 2001 and (ii) those same costs as reported in the  
2 facility's 2002 cost report. These costs shall be passed  
3 through to the facility without caps or limitations, except for  
4 adjustments required under normal auditing procedures.

5 Rates established effective each July 1 shall govern  
6 payment for services rendered throughout that fiscal year,  
7 except that rates established on July 1, 1996 shall be  
8 increased by 6.8% for services provided on or after January 1,  
9 1997. Such rates will be based upon the rates calculated for  
10 the year beginning July 1, 1990, and for subsequent years  
11 thereafter until June 30, 2001 shall be based on the facility  
12 cost reports for the facility fiscal year ending at any point  
13 in time during the previous calendar year, updated to the  
14 midpoint of the rate year. The cost report shall be on file  
15 with the Department no later than April 1 of the current rate  
16 year. Should the cost report not be on file by April 1, the  
17 Department shall base the rate on the latest cost report filed  
18 by each skilled care facility and intermediate care facility,  
19 updated to the midpoint of the current rate year. In  
20 determining rates for services rendered on and after July 1,  
21 1985, fixed time shall not be computed at less than zero. The  
22 Department shall not make any alterations of regulations which  
23 would reduce any component of the Medicaid rate to a level  
24 below what that component would have been utilizing in the rate  
25 effective on July 1, 1984.

26 (2) Shall take into account the actual costs incurred by



1 facilities in providing services for recipients of skilled  
2 nursing and intermediate care services under the medical  
3 assistance program.

4 (3) Shall take into account the medical and psycho-social  
5 characteristics and needs of the patients.

6 (4) Shall take into account the actual costs incurred by  
7 facilities in meeting licensing and certification standards  
8 imposed and prescribed by the State of Illinois, any of its  
9 political subdivisions or municipalities and by the U.S.  
10 Department of Health and Human Services pursuant to Title XIX  
11 of the Social Security Act.

12 The Department of Healthcare and Family Services shall  
13 develop precise standards for payments to reimburse nursing  
14 facilities for any utilization of appropriate rehabilitative  
15 personnel for the provision of rehabilitative services which is  
16 authorized by federal regulations, including reimbursement for  
17 services provided by qualified therapists or qualified  
18 assistants, and which is in accordance with accepted  
19 professional practices. Reimbursement also may be made for  
20 utilization of other supportive personnel under appropriate  
21 supervision.

22 The Department shall develop enhanced payments to offset  
23 the additional costs incurred by a facility serving exceptional  
24 need residents and shall allocate at least \$4,000,000 of the  
25 funds collected from the assessment established by Section 5B-2  
26 of this Code for such payments. For the purpose of this

1 Section, "exceptional needs" means, but need not be limited to,  
2 ventilator care and traumatic brain injury care. The enhanced  
3 payments for exceptional need residents under this paragraph  
4 are not due and payable, however, until (i) the methodologies  
5 described in this paragraph are approved by the federal  
6 government in an appropriate State Plan amendment and (ii) the  
7 assessment imposed by Section 5B-2 of this Code is determined  
8 to be a permissible tax under Title XIX of the Social Security  
9 Act.

10 Beginning January 1, 2014 the methodologies for  
11 reimbursement of nursing facility services as provided under  
12 this Section 5-5.4 shall no longer be applicable for services  
13 provided on or after January 1, 2014.

14 No payment increase under this Section for the MDS  
15 methodology, exceptional care residents, or the  
16 socio-development component rate established by Public Act  
17 96-1530 of the 96th General Assembly and funded by the  
18 assessment imposed under Section 5B-2 of this Code shall be due  
19 and payable until after the Department notifies the long-term  
20 care providers, in writing, that the payment methodologies to  
21 long-term care providers required under this Section have been  
22 approved by the Centers for Medicare and Medicaid Services of  
23 the U.S. Department of Health and Human Services and the  
24 waivers under 42 CFR 433.68 for the assessment imposed by this  
25 Section, if necessary, have been granted by the Centers for  
26 Medicare and Medicaid Services of the U.S. Department of Health

1 and Human Services. Upon notification to the Department of  
2 approval of the payment methodologies required under this  
3 Section and the waivers granted under 42 CFR 433.68, all  
4 increased payments otherwise due under this Section prior to  
5 the date of notification shall be due and payable within 90  
6 days of the date federal approval is received.

7 On and after July 1, 2012, the Department shall reduce any  
8 rate of reimbursement for services or other payments or alter  
9 any methodologies authorized by this Code to reduce any rate of  
10 reimbursement for services or other payments in accordance with  
11 Section 5-5e.

12 For facilities licensed by the Department of Public Health  
13 under the ID/DD Community Care Act as ID/DD Facilities and  
14 under the MC/DD Act as MC/DD Facilities, subject to federal  
15 approval, the rates taking effect for services delivered on or  
16 after August 1, 2019 shall be increased by 3.5% over the rates  
17 in effect on June 30, 2019. The Department shall adopt rules,  
18 including emergency rules under subsection (ii) of Section 5-45  
19 of the Illinois Administrative Procedure Act, to implement the  
20 provisions of this Section, including wage increases for direct  
21 care staff.

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

23 (305 ILCS 5/5-5.4i)

24 Sec. 5-5.4i. Rates and reimbursements.

25 (a) Within 30 days after July 6, 2017 (the effective date

1 of Public Act 100-23), the Department shall increase rates and  
2 reimbursements to fund a minimum of a \$0.75 per hour wage  
3 increase for front-line personnel, including, but not limited  
4 to, direct support persons, aides, front-line supervisors,  
5 qualified intellectual disabilities professionals, nurses, and  
6 non-administrative support staff working in community-based  
7 provider organizations serving individuals with developmental  
8 disabilities. The Department shall adopt rules, including  
9 emergency rules under subsection (y) of Section 5-45 of the  
10 Illinois Administrative Procedure Act, to implement the  
11 provisions of this Section.

12 (b) ~~Rates and reimbursements.~~ Within 30 days after June 4,  
13 2018 (the effective date of Public Act 100-587) ~~this amendatory~~  
14 ~~Act of the 100th General Assembly,~~ the Department shall  
15 increase rates and reimbursements to fund a minimum of a \$0.50  
16 per hour wage increase for front-line personnel, including, but  
17 not limited to, direct support persons, aides, front-line  
18 supervisors, qualified intellectual disabilities  
19 professionals, nurses, and non-administrative support staff  
20 working in community-based provider organizations serving  
21 individuals with developmental disabilities. The Department  
22 shall adopt rules, including emergency rules under subsection  
23 (bb) of Section 5-45 of the Illinois Administrative Procedure  
24 Act, to implement the provisions of this Section.

25 (c) Within 30 days after the effective date of this  
26 Amendatory Act of the 101st General Assembly, subject to

1 federal approval, the Department shall increase rates and  
2 reimbursements in effect on June 30, 2019 for community-based  
3 providers for persons with Developmental Disabilities by 3.5%.  
4 The Department shall adopt rules, including emergency rules  
5 under subsection (ii) of Section 5-45 of the Illinois  
6 Administrative Procedure Act, to implement the provisions of  
7 this Section, including wage increases for direct care staff.

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

9 ARTICLE 50. AMENDATORY PROVISIONS

10 Section 50-5. The General Assembly Compensation Act is  
11 amended by changing Section 1 as follows:

12 (25 ILCS 115/1) (from Ch. 63, par. 14)

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

1 leader in the House of Representatives \$13,500; 5 ~~6~~ assistant  
2 majority leaders and 5 assistant minority leaders in the  
3 Senate, \$12,000 each; 6 assistant majority leaders and 6  
4 assistant minority leaders in the House of Representatives,  
5 \$10,500 each; 2 Deputy Majority leaders in the House of  
6 Representatives \$11,500 each; and 2 Deputy Minority leaders in  
7 the House of Representatives, \$11,500 each; the majority caucus  
8 chairman and minority caucus chairman in the Senate, \$12,000  
9 each; and beginning the second Wednesday in January, 1989, the  
10 majority conference chairman and the minority conference  
11 chairman in the House of Representatives, \$10,500 each;  
12 beginning the second Wednesday in January, 1989, the chairman  
13 and minority spokesman of each standing committee of the  
14 Senate, except the Rules Committee, the Committee on  
15 Committees, and the Committee on Assignment of Bills, \$6,000  
16 each; and beginning the second Wednesday in January, 1989, the  
17 chairman and minority spokesman of each standing and select  
18 committee of the House of Representatives, \$6,000 each; and  
19 beginning fiscal year 2020 the majority leader in the Senate,  
20 an amount equal to the majority leader in the House. A member  
21 who serves in more than one position as an officer, committee  
22 chairman, or committee minority spokesman shall receive only  
23 one additional amount based on the position paying the highest  
24 additional amount. The compensation provided for in this  
25 Section to be paid per year to members of the General Assembly,  
26 including the additional sums payable per year to officers of

1 the General Assembly shall be paid in 12 equal monthly  
2 installments. The first such installment is payable on January  
3 31, 1977. All subsequent equal monthly installments are payable  
4 on the last working day of the month. A member who has held  
5 office any part of a month is entitled to compensation for an  
6 entire month.

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

1 amount per day permitted to be deducted for such expenses under  
2 the Internal Revenue Code; however, beginning May 31, 1995, no  
3 allowance for food and lodging while in attendance at sessions  
4 is authorized for periods of time after the last day in May of  
5 each calendar year, except (i) if the General Assembly is  
6 convened in special session by either the Governor or the  
7 presiding officers of both houses, as provided by subsection  
8 (b) of Section 5 of Article IV of the Illinois Constitution or  
9 (ii) if the General Assembly is convened to consider bills  
10 vetoed, item vetoed, reduced, or returned with specific  
11 recommendations for change by the Governor as provided in  
12 Section 9 of Article IV of the Illinois Constitution. For  
13 fiscal year 2011 and for session days in fiscal years 2012,  
14 2013, 2014, 2015, 2016, 2017, 2018, and 2019 only (i) the  
15 allowance for lodging and meals is \$111 per day and (ii)  
16 mileage for automobile travel shall be reimbursed at a rate of  
17 \$0.39 per mile.

18 Notwithstanding any other provision of law to the contrary,  
19 beginning in fiscal year 2012, travel reimbursement for General  
20 Assembly members on non-session days shall be calculated using  
21 the guidelines set forth by the Legislative Travel Control  
22 Board, except that fiscal year 2012, 2013, 2014, 2015, 2016,  
23 2017, 2018, and 2019 mileage reimbursement is set at a rate of  
24 \$0.39 per mile.

25 If a member dies having received only a portion of the  
26 amount payable as compensation, the unpaid balance shall be



1 paid to the surviving spouse of such member, or, if there be  
2 none, to the estate of such member.

3 (Source: P.A. 99-355, eff. 8-13-15; 99-523, eff. 6-30-16;  
4 100-25, eff. 7-26-17; 100-587, eff. 6-4-18.)

5 Section 50-10. The School Code is amended by changing  
6 Section 14-7.02 as follows:

7 (105 ILCS 5/14-7.02) (from Ch. 122, par. 14-7.02)

8 Sec. 14-7.02. Children attending private schools, public  
9 out-of-state schools, public school residential facilities or  
10 private special education facilities. The General Assembly  
11 recognizes that non-public schools or special education  
12 facilities provide an important service in the educational  
13 system in Illinois.

14 If because of his or her disability the special education  
15 program of a district is unable to meet the needs of a child  
16 and the child attends a non-public school or special education  
17 facility, a public out-of-state school or a special education  
18 facility owned and operated by a county government unit that  
19 provides special educational services required by the child and  
20 is in compliance with the appropriate rules and regulations of  
21 the State Superintendent of Education, the school district in  
22 which the child is a resident shall pay the actual cost of  
23 tuition for special education and related services provided  
24 during the regular school term and during the summer school

1 term if the child's educational needs so require, excluding  
2 room, board and transportation costs charged the child by that  
3 non-public school or special education facility, public  
4 out-of-state school or county special education facility, or  
5 \$4,500 per year, whichever is less, and shall provide him any  
6 necessary transportation. "Nonpublic special education  
7 facility" shall include a residential facility, within or  
8 without the State of Illinois, which provides special education  
9 and related services to meet the needs of the child by  
10 utilizing private schools or public schools, whether located on  
11 the site or off the site of the residential facility.

12 The State Board of Education shall promulgate rules and  
13 regulations for determining when placement in a private special  
14 education facility is appropriate. Such rules and regulations  
15 shall take into account the various types of services needed by  
16 a child and the availability of such services to the particular  
17 child in the public school. In developing these rules and  
18 regulations the State Board of Education shall consult with the  
19 Advisory Council on Education of Children with Disabilities and  
20 hold public hearings to secure recommendations from parents,  
21 school personnel, and others concerned about this matter.

22 The State Board of Education shall also promulgate rules  
23 and regulations for transportation to and from a residential  
24 school. Transportation to and from home to a residential school  
25 more than once each school term shall be subject to prior  
26 approval by the State Superintendent in accordance with the

1 rules and regulations of the State Board.

2 A school district making tuition payments pursuant to this  
3 Section is eligible for reimbursement from the State for the  
4 amount of such payments actually made in excess of the district  
5 per capita tuition charge for students not receiving special  
6 education services. Such reimbursement shall be approved in  
7 accordance with Section 14-12.01 and each district shall file  
8 its claims, computed in accordance with rules prescribed by the  
9 State Board of Education, on forms prescribed by the State  
10 Superintendent of Education. Data used as a basis of  
11 reimbursement claims shall be for the preceding regular school  
12 term and summer school term. Each school district shall  
13 transmit its claims to the State Board of Education on or  
14 before August 15. The State Board of Education, before  
15 approving any such claims, shall determine their accuracy and  
16 whether they are based upon services and facilities provided  
17 under approved programs. Upon approval the State Board shall  
18 cause vouchers to be prepared showing the amount due for  
19 payment of reimbursement claims to school districts, for  
20 transmittal to the State Comptroller on the 30th day of  
21 September, December, and March, respectively, and the final  
22 voucher, no later than June 20. If the money appropriated by  
23 the General Assembly for such purpose for any year is  
24 insufficient, it shall be apportioned on the basis of the  
25 claims approved.

26 No child shall be placed in a special education program

1 pursuant to this Section if the tuition cost for special  
2 education and related services increases more than 10 percent  
3 over the tuition cost for the previous school year or exceeds  
4 \$4,500 per year unless such costs have been approved by the  
5 Illinois Purchased Care Review Board. The Illinois Purchased  
6 Care Review Board shall consist of the following persons, or  
7 their designees: the Directors of Children and Family Services,  
8 Public Health, Public Aid, and the Governor's Office of  
9 Management and Budget; the Secretary of Human Services; the  
10 State Superintendent of Education; and such other persons as  
11 the Governor may designate. The Review Board shall also consist  
12 of one non-voting member who is an administrator of a private,  
13 nonpublic, special education school. The Review Board shall  
14 establish rules and regulations for its determination of  
15 allowable costs and payments made by local school districts for  
16 special education, room and board, and other related services  
17 provided by non-public schools or special education facilities  
18 and shall establish uniform standards and criteria which it  
19 shall follow. The Review Board shall approve the usual and  
20 customary rate or rates of a special education program that (i)  
21 is offered by an out-of-state, non-public provider of  
22 integrated autism specific educational and autism specific  
23 residential services, (ii) offers 2 or more levels of  
24 residential care, including at least one locked facility, and  
25 (iii) serves 12 or fewer Illinois students.

26 In determining rates based on allowable costs, the Review

1 Board shall consider any wage increases awarded by the General  
2 Assembly to front line personnel defined as direct support  
3 persons, aides, front-line supervisors, qualified intellectual  
4 disabilities professionals, nurses, and non-administrative  
5 support staff working in service settings in community-based  
6 settings within the State and adjust customary rates or rates  
7 of a special education program to be equitable to the wage  
8 increase awarded to similar staff positions in a community  
9 residential setting. Any wage increase awarded by the General  
10 Assembly to front line personnel defined as direct support  
11 persons, aides, front-line supervisors, qualified intellectual  
12 disabilities professionals, nurses, and non-administrative  
13 support staff working in community-based settings within the  
14 State, including the \$0.75 per hour increase contained in  
15 Public Act 100-23 and the \$0.50 per hour increase included in  
16 Public Act 100-23, shall also be a basis for any facility  
17 covered by this Section to appeal its rate before the Review  
18 Board under the process defined in Title 89, Part 900, Section  
19 340 of the Illinois Administrative Code. Illinois  
20 Administrative Code Title 89, Part 900, Section 342 shall be  
21 updated to recognize wage increases awarded to community-based  
22 settings to be a basis for appeal. However, any wage increase  
23 that is captured upon appeal from a previous year shall not be  
24 counted by the Review Board as revenue for the purpose of  
25 calculating a facility's future rate.

26 Any definition used by the Review Board in administrative

1 rule or policy to define "related organizations" shall include  
2 any and all exceptions contained in federal law or regulation  
3 as it pertains to the federal definition of "related  
4 organizations".

5 The Review Board shall establish uniform definitions and  
6 criteria for accounting separately by special education, room  
7 and board and other related services costs. The Board shall  
8 also establish guidelines for the coordination of services and  
9 financial assistance provided by all State agencies to assure  
10 that no otherwise qualified child with a disability receiving  
11 services under Article 14 shall be excluded from participation  
12 in, be denied the benefits of or be subjected to discrimination  
13 under any program or activity provided by any State agency.

14 The Review Board shall review the costs for special  
15 education and related services provided by non-public schools  
16 or special education facilities and shall approve or disapprove  
17 such facilities in accordance with the rules and regulations  
18 established by it with respect to allowable costs.

19 The State Board of Education shall provide administrative  
20 and staff support for the Review Board as deemed reasonable by  
21 the State Superintendent of Education. This support shall not  
22 include travel expenses or other compensation for any Review  
23 Board member other than the State Superintendent of Education.

24 The Review Board shall seek the advice of the Advisory  
25 Council on Education of Children with Disabilities on the rules  
26 and regulations to be promulgated by it relative to providing

1 special education services.

2 If a child has been placed in a program in which the actual  
3 per pupil costs of tuition for special education and related  
4 services based on program enrollment, excluding room, board and  
5 transportation costs, exceed \$4,500 and such costs have been  
6 approved by the Review Board, the district shall pay such total  
7 costs which exceed \$4,500. A district making such tuition  
8 payments in excess of \$4,500 pursuant to this Section shall be  
9 responsible for an amount in excess of \$4,500 equal to the  
10 district per capita tuition charge and shall be eligible for  
11 reimbursement from the State for the amount of such payments  
12 actually made in excess of the districts per capita tuition  
13 charge for students not receiving special education services.

14 If a child has been placed in an approved individual  
15 program and the tuition costs including room and board costs  
16 have been approved by the Review Board, then such room and  
17 board costs shall be paid by the appropriate State agency  
18 subject to the provisions of Section 14-8.01 of this Act. Room  
19 and board costs not provided by a State agency other than the  
20 State Board of Education shall be provided by the State Board  
21 of Education on a current basis. In no event, however, shall  
22 the State's liability for funding of these tuition costs begin  
23 until after the legal obligations of third party payors have  
24 been subtracted from such costs. If the money appropriated by  
25 the General Assembly for such purpose for any year is  
26 insufficient, it shall be apportioned on the basis of the

1 claims approved. Each district shall submit estimated claims to  
2 the State Superintendent of Education. Upon approval of such  
3 claims, the State Superintendent of Education shall direct the  
4 State Comptroller to make payments on a monthly basis. The  
5 frequency for submitting estimated claims and the method of  
6 determining payment shall be prescribed in rules and  
7 regulations adopted by the State Board of Education. Such  
8 current state reimbursement shall be reduced by an amount equal  
9 to the proceeds which the child or child's parents are eligible  
10 to receive under any public or private insurance or assistance  
11 program. Nothing in this Section shall be construed as  
12 relieving an insurer or similar third party from an otherwise  
13 valid obligation to provide or to pay for services provided to  
14 a child with a disability.

15 If it otherwise qualifies, a school district is eligible  
16 for the transportation reimbursement under Section 14-13.01  
17 and for the reimbursement of tuition payments under this  
18 Section whether the non-public school or special education  
19 facility, public out-of-state school or county special  
20 education facility, attended by a child who resides in that  
21 district and requires special educational services, is within  
22 or outside of the State of Illinois. However, a district is not  
23 eligible to claim transportation reimbursement under this  
24 Section unless the district certifies to the State  
25 Superintendent of Education that the district is unable to  
26 provide special educational services required by the child for



1 the current school year.

2 Nothing in this Section authorizes the reimbursement of a  
3 school district for the amount paid for tuition of a child  
4 attending a non-public school or special education facility,  
5 public out-of-state school or county special education  
6 facility unless the school district certifies to the State  
7 Superintendent of Education that the special education program  
8 of that district is unable to meet the needs of that child  
9 because of his disability and the State Superintendent of  
10 Education finds that the school district is in substantial  
11 compliance with Section 14-4.01. However, if a child is  
12 unilaterally placed by a State agency or any court in a  
13 non-public school or special education facility, public  
14 out-of-state school, or county special education facility, a  
15 school district shall not be required to certify to the State  
16 Superintendent of Education, for the purpose of tuition  
17 reimbursement, that the special education program of that  
18 district is unable to meet the needs of a child because of his  
19 or her disability.

20 Any educational or related services provided, pursuant to  
21 this Section in a non-public school or special education  
22 facility or a special education facility owned and operated by  
23 a county government unit shall be at no cost to the parent or  
24 guardian of the child. However, current law and practices  
25 relative to contributions by parents or guardians for costs  
26 other than educational or related services are not affected by

1 this amendatory Act of 1978.

2 Reimbursement for children attending public school  
3 residential facilities shall be made in accordance with the  
4 provisions of this Section.

5 Notwithstanding any other provision of law, any school  
6 district receiving a payment under this Section or under  
7 Section 14-7.02b, 14-13.01, or 29-5 of this Code may classify  
8 all or a portion of the funds that it receives in a particular  
9 fiscal year or from general State aid pursuant to Section  
10 18-8.05 of this Code as funds received in connection with any  
11 funding program for which it is entitled to receive funds from  
12 the State in that fiscal year (including, without limitation,  
13 any funding program referenced in this Section), regardless of  
14 the source or timing of the receipt. The district may not  
15 classify more funds as funds received in connection with the  
16 funding program than the district is entitled to receive in  
17 that fiscal year for that program. Any classification by a  
18 district must be made by a resolution of its board of  
19 education. The resolution must identify the amount of any  
20 payments or general State aid to be classified under this  
21 paragraph and must specify the funding program to which the  
22 funds are to be treated as received in connection therewith.  
23 This resolution is controlling as to the classification of  
24 funds referenced therein. A certified copy of the resolution  
25 must be sent to the State Superintendent of Education. The  
26 resolution shall still take effect even though a copy of the

1 resolution has not been sent to the State Superintendent of  
2 Education in a timely manner. No classification under this  
3 paragraph by a district shall affect the total amount or timing  
4 of money the district is entitled to receive under this Code.  
5 No classification under this paragraph by a district shall in  
6 any way relieve the district from or affect any requirements  
7 that otherwise would apply with respect to that funding  
8 program, including any accounting of funds by source, reporting  
9 expenditures by original source and purpose, reporting  
10 requirements, or requirements of providing services.

11 (Source: P.A. 99-78, eff. 7-20-15; 99-143, eff. 7-27-15;  
12 100-587, eff. 6-4-18.)

13 Section 50-15. The School Construction Law is amended by  
14 adding Section 5-43 as follows:

15 (105 ILCS 230/5-43 new)

16 Sec. 5-43. School Construction Task Force.

17 (a) There is hereby created the School Construction Task  
18 Force. The Task Force shall consist of the following members:

19 (1) A member appointed by the Governor who shall serve  
20 as the Chairperson.

21 (2) The Director of the Governor's Office of Management  
22 and Budget, or his or her designee, who shall serve as the  
23 vice-chairperson.

24 (3) The Executive Director of the Capital Development

1 Board or his or her designee.

2 (4) The State Superintendent of Education or his or her  
3 designee.

4 (5) A representative appointed the Speaker of the House  
5 of Representatives.

6 (6) A senator appointed by the President of the Senate.

7 (7) A representative appointed by the Minority Leader  
8 of the House of Representatives.

9 (8) A senator appointed by the Minority Leader of the  
10 Senate.

11 (9) Five public members appointed by the Governor  
12 representing each of the following:

13 (A) Early childhood education programs.

14 (B) Elementary school districts.

15 (C) High school districts.

16 (D) Unit districts.

17 (E) Vocational education programs.

18 (b) The Task Force shall meet at the call of the  
19 Chairperson. The State Board of Education shall provide  
20 administrative and other support to the Task Force. Members of  
21 the Task Force shall serve without compensation, but may be  
22 reimbursed for travel and related expenses from funds  
23 appropriated for that purpose, subject to the rules of the  
24 appropriate travel control board.

25 (c) The Task Force must review this Law and research the  
26 needs for capital improvements in schools throughout this

1 State. On or before March 1, 2020, the Task Force must submit a  
2 report to the Governor, General Assembly, and the chairperson  
3 of the State Board of Education that outlines recommendations  
4 for revising this Law and implementing a sound capital program  
5 to support the capital needs of public schools in this State,  
6 early childhood education programs, and vocational education  
7 programs.

8 (d) This Section is repealed on July 1, 2020.

9 Section 50-20. The Illinois Public Aid Code is amended by  
10 changing Sections 5-2 and 5A-2 and by adding Sections 5-5.14.5  
11 and 5-5h as follows:

12 (305 ILCS 5/5-2) (from Ch. 23, par. 5-2)

13 Sec. 5-2. Classes of Persons Eligible.

14 Medical assistance under this Article shall be available to  
15 any of the following classes of persons in respect to whom a  
16 plan for coverage has been submitted to the Governor by the  
17 Illinois Department and approved by him. If changes made in  
18 this Section 5-2 require federal approval, they shall not take  
19 effect until such approval has been received:

20 1. Recipients of basic maintenance grants under  
21 Articles III and IV.

22 2. Beginning January 1, 2014, persons otherwise  
23 eligible for basic maintenance under Article III,  
24 excluding any eligibility requirements that are

1 inconsistent with any federal law or federal regulation, as  
2 interpreted by the U.S. Department of Health and Human  
3 Services, but who fail to qualify thereunder on the basis  
4 of need, and who have insufficient income and resources to  
5 meet the costs of necessary medical care, including but not  
6 limited to the following:

7 (a) All persons otherwise eligible for basic  
8 maintenance under Article III but who fail to qualify  
9 under that Article on the basis of need and who meet  
10 either of the following requirements:

11 (i) their income, as determined by the  
12 Illinois Department in accordance with any federal  
13 requirements, is equal to or less than 100% of the  
14 federal poverty level; or

15 (ii) their income, after the deduction of  
16 costs incurred for medical care and for other types  
17 of remedial care, is equal to or less than 100% of  
18 the federal poverty level.

19 (b) (Blank).

20 3. (Blank).

21 4. Persons not eligible under any of the preceding  
22 paragraphs who fall sick, are injured, or die, not having  
23 sufficient money, property or other resources to meet the  
24 costs of necessary medical care or funeral and burial  
25 expenses.

26 5.(a) Beginning January 1, 2020, women ~~Women~~ during

1 pregnancy and during the 12-month ~~60-day~~ period beginning  
2 on the last day of the pregnancy, together with their  
3 infants, whose income is at or below 200% of the federal  
4 poverty level. Until September 30, 2019, or sooner if the  
5 maintenance of effort requirements under the Patient  
6 Protection and Affordable Care Act are eliminated or may be  
7 waived before then, women during pregnancy and during the  
8 12-month ~~60-day~~ period beginning on the last day of the  
9 pregnancy, whose countable monthly income, after the  
10 deduction of costs incurred for medical care and for other  
11 types of remedial care as specified in administrative rule,  
12 is equal to or less than the Medical Assistance-No Grant (C)  
13 (MANG(C)) Income Standard in effect on April 1, 2013 as set  
14 forth in administrative rule.

15 (b) The plan for coverage shall provide ambulatory  
16 prenatal care to pregnant women during a presumptive  
17 eligibility period and establish an income eligibility  
18 standard that is equal to 200% of the federal poverty  
19 level, provided that costs incurred for medical care are  
20 not taken into account in determining such income  
21 eligibility.

22 (c) The Illinois Department may conduct a  
23 demonstration in at least one county that will provide  
24 medical assistance to pregnant women, together with their  
25 infants and children up to one year of age, where the  
26 income eligibility standard is set up to 185% of the

1 nonfarm income official poverty line, as defined by the  
2 federal Office of Management and Budget. The Illinois  
3 Department shall seek and obtain necessary authorization  
4 provided under federal law to implement such a  
5 demonstration. Such demonstration may establish resource  
6 standards that are not more restrictive than those  
7 established under Article IV of this Code.

8 6. (a) Children younger than age 19 when countable  
9 income is at or below 133% of the federal poverty level.  
10 Until September 30, 2019, or sooner if the maintenance of  
11 effort requirements under the Patient Protection and  
12 Affordable Care Act are eliminated or may be waived before  
13 then, children younger than age 19 whose countable monthly  
14 income, after the deduction of costs incurred for medical  
15 care and for other types of remedial care as specified in  
16 administrative rule, is equal to or less than the Medical  
17 Assistance-No Grant(C) (MANG(C)) Income Standard in effect  
18 on April 1, 2013 as set forth in administrative rule.

19 (b) Children and youth who are under temporary custody  
20 or guardianship of the Department of Children and Family  
21 Services or who receive financial assistance in support of  
22 an adoption or guardianship placement from the Department  
23 of Children and Family Services.

24 7. (Blank).

25 8. As required under federal law, persons who are  
26 eligible for Transitional Medical Assistance as a result of



1 an increase in earnings or child or spousal support  
2 received. The plan for coverage for this class of persons  
3 shall:

4 (a) extend the medical assistance coverage to the  
5 extent required by federal law; and

6 (b) offer persons who have initially received 6  
7 months of the coverage provided in paragraph (a) above,  
8 the option of receiving an additional 6 months of  
9 coverage, subject to the following:

10 (i) such coverage shall be pursuant to  
11 provisions of the federal Social Security Act;

12 (ii) such coverage shall include all services  
13 covered under Illinois' State Medicaid Plan;

14 (iii) no premium shall be charged for such  
15 coverage; and

16 (iv) such coverage shall be suspended in the  
17 event of a person's failure without good cause to  
18 file in a timely fashion reports required for this  
19 coverage under the Social Security Act and  
20 coverage shall be reinstated upon the filing of  
21 such reports if the person remains otherwise  
22 eligible.

23 9. Persons with acquired immunodeficiency syndrome  
24 (AIDS) or with AIDS-related conditions with respect to whom  
25 there has been a determination that but for home or  
26 community-based services such individuals would require

1 the level of care provided in an inpatient hospital,  
2 skilled nursing facility or intermediate care facility the  
3 cost of which is reimbursed under this Article. Assistance  
4 shall be provided to such persons to the maximum extent  
5 permitted under Title XIX of the Federal Social Security  
6 Act.

7 10. Participants in the long-term care insurance  
8 partnership program established under the Illinois  
9 Long-Term Care Partnership Program Act who meet the  
10 qualifications for protection of resources described in  
11 Section 15 of that Act.

12 11. Persons with disabilities who are employed and  
13 eligible for Medicaid, pursuant to Section  
14 1902(a)(10)(A)(ii)(xv) of the Social Security Act, and,  
15 subject to federal approval, persons with a medically  
16 improved disability who are employed and eligible for  
17 Medicaid pursuant to Section 1902(a)(10)(A)(ii)(xvi) of  
18 the Social Security Act, as provided by the Illinois  
19 Department by rule. In establishing eligibility standards  
20 under this paragraph 11, the Department shall, subject to  
21 federal approval:

22 (a) set the income eligibility standard at not  
23 lower than 350% of the federal poverty level;

24 (b) exempt retirement accounts that the person  
25 cannot access without penalty before the age of 59 1/2,  
26 and medical savings accounts established pursuant to

1 26 U.S.C. 220;

2 (c) allow non-exempt assets up to \$25,000 as to  
3 those assets accumulated during periods of eligibility  
4 under this paragraph 11; and

5 (d) continue to apply subparagraphs (b) and (c) in  
6 determining the eligibility of the person under this  
7 Article even if the person loses eligibility under this  
8 paragraph 11.

9 12. Subject to federal approval, persons who are  
10 eligible for medical assistance coverage under applicable  
11 provisions of the federal Social Security Act and the  
12 federal Breast and Cervical Cancer Prevention and  
13 Treatment Act of 2000. Those eligible persons are defined  
14 to include, but not be limited to, the following persons:

15 (1) persons who have been screened for breast or  
16 cervical cancer under the U.S. Centers for Disease  
17 Control and Prevention Breast and Cervical Cancer  
18 Program established under Title XV of the federal  
19 Public Health Services Act in accordance with the  
20 requirements of Section 1504 of that Act as  
21 administered by the Illinois Department of Public  
22 Health; and

23 (2) persons whose screenings under the above  
24 program were funded in whole or in part by funds  
25 appropriated to the Illinois Department of Public  
26 Health for breast or cervical cancer screening.

1           "Medical assistance" under this paragraph 12 shall be  
2 identical to the benefits provided under the State's  
3 approved plan under Title XIX of the Social Security Act.  
4 The Department must request federal approval of the  
5 coverage under this paragraph 12 within 30 days after the  
6 effective date of this amendatory Act of the 92nd General  
7 Assembly.

8           In addition to the persons who are eligible for medical  
9 assistance pursuant to subparagraphs (1) and (2) of this  
10 paragraph 12, and to be paid from funds appropriated to the  
11 Department for its medical programs, any uninsured person  
12 as defined by the Department in rules residing in Illinois  
13 who is younger than 65 years of age, who has been screened  
14 for breast and cervical cancer in accordance with standards  
15 and procedures adopted by the Department of Public Health  
16 for screening, and who is referred to the Department by the  
17 Department of Public Health as being in need of treatment  
18 for breast or cervical cancer is eligible for medical  
19 assistance benefits that are consistent with the benefits  
20 provided to those persons described in subparagraphs (1)  
21 and (2). Medical assistance coverage for the persons who  
22 are eligible under the preceding sentence is not dependent  
23 on federal approval, but federal moneys may be used to pay  
24 for services provided under that coverage upon federal  
25 approval.

26           13. Subject to appropriation and to federal approval,

1 persons living with HIV/AIDS who are not otherwise eligible  
2 under this Article and who qualify for services covered  
3 under Section 5-5.04 as provided by the Illinois Department  
4 by rule.

5 14. Subject to the availability of funds for this  
6 purpose, the Department may provide coverage under this  
7 Article to persons who reside in Illinois who are not  
8 eligible under any of the preceding paragraphs and who meet  
9 the income guidelines of paragraph 2(a) of this Section and  
10 (i) have an application for asylum pending before the  
11 federal Department of Homeland Security or on appeal before  
12 a court of competent jurisdiction and are represented  
13 either by counsel or by an advocate accredited by the  
14 federal Department of Homeland Security and employed by a  
15 not-for-profit organization in regard to that application  
16 or appeal, or (ii) are receiving services through a  
17 federally funded torture treatment center. Medical  
18 coverage under this paragraph 14 may be provided for up to  
19 24 continuous months from the initial eligibility date so  
20 long as an individual continues to satisfy the criteria of  
21 this paragraph 14. If an individual has an appeal pending  
22 regarding an application for asylum before the Department  
23 of Homeland Security, eligibility under this paragraph 14  
24 may be extended until a final decision is rendered on the  
25 appeal. The Department may adopt rules governing the  
26 implementation of this paragraph 14.

1           15. Family Care Eligibility.

2           (a) On and after July 1, 2012, a parent or other  
3 caretaker relative who is 19 years of age or older when  
4 countable income is at or below 133% of the federal  
5 poverty level. A person may not spend down to become  
6 eligible under this paragraph 15.

7           (b) Eligibility shall be reviewed annually.

8           (c) (Blank).

9           (d) (Blank).

10          (e) (Blank).

11          (f) (Blank).

12          (g) (Blank).

13          (h) (Blank).

14          (i) Following termination of an individual's  
15 coverage under this paragraph 15, the individual must  
16 be determined eligible before the person can be  
17 re-enrolled.

18          16. Subject to appropriation, uninsured persons who  
19 are not otherwise eligible under this Section who have been  
20 certified and referred by the Department of Public Health  
21 as having been screened and found to need diagnostic  
22 evaluation or treatment, or both diagnostic evaluation and  
23 treatment, for prostate or testicular cancer. For the  
24 purposes of this paragraph 16, uninsured persons are those  
25 who do not have creditable coverage, as defined under the  
26 Health Insurance Portability and Accountability Act, or

1 have otherwise exhausted any insurance benefits they may  
2 have had, for prostate or testicular cancer diagnostic  
3 evaluation or treatment, or both diagnostic evaluation and  
4 treatment. To be eligible, a person must furnish a Social  
5 Security number. A person's assets are exempt from  
6 consideration in determining eligibility under this  
7 paragraph 16. Such persons shall be eligible for medical  
8 assistance under this paragraph 16 for so long as they need  
9 treatment for the cancer. A person shall be considered to  
10 need treatment if, in the opinion of the person's treating  
11 physician, the person requires therapy directed toward  
12 cure or palliation of prostate or testicular cancer,  
13 including recurrent metastatic cancer that is a known or  
14 presumed complication of prostate or testicular cancer and  
15 complications resulting from the treatment modalities  
16 themselves. Persons who require only routine monitoring  
17 services are not considered to need treatment. "Medical  
18 assistance" under this paragraph 16 shall be identical to  
19 the benefits provided under the State's approved plan under  
20 Title XIX of the Social Security Act. Notwithstanding any  
21 other provision of law, the Department (i) does not have a  
22 claim against the estate of a deceased recipient of  
23 services under this paragraph 16 and (ii) does not have a  
24 lien against any homestead property or other legal or  
25 equitable real property interest owned by a recipient of  
26 services under this paragraph 16.

1           17. Persons who, pursuant to a waiver approved by the  
2 Secretary of the U.S. Department of Health and Human  
3 Services, are eligible for medical assistance under Title  
4 XIX or XXI of the federal Social Security Act.  
5 Notwithstanding any other provision of this Code and  
6 consistent with the terms of the approved waiver, the  
7 Illinois Department, may by rule:

8           (a) Limit the geographic areas in which the waiver  
9 program operates.

10           (b) Determine the scope, quantity, duration, and  
11 quality, and the rate and method of reimbursement, of  
12 the medical services to be provided, which may differ  
13 from those for other classes of persons eligible for  
14 assistance under this Article.

15           (c) Restrict the persons' freedom in choice of  
16 providers.

17           18. Beginning January 1, 2014, persons aged 19 or  
18 older, but younger than 65, who are not otherwise eligible  
19 for medical assistance under this Section 5-2, who qualify  
20 for medical assistance pursuant to 42 U.S.C.  
21 1396a(a)(10)(A)(i)(VIII) and applicable federal  
22 regulations, and who have income at or below 133% of the  
23 federal poverty level plus 5% for the applicable family  
24 size as determined pursuant to 42 U.S.C. 1396a(e)(14) and  
25 applicable federal regulations. Persons eligible for  
26 medical assistance under this paragraph 18 shall receive



1 coverage for the Health Benefits Service Package as that  
2 term is defined in subsection (m) of Section 5-1.1 of this  
3 Code. If Illinois' federal medical assistance percentage  
4 (FMAP) is reduced below 90% for persons eligible for  
5 medical assistance under this paragraph 18, eligibility  
6 under this paragraph 18 shall cease no later than the end  
7 of the third month following the month in which the  
8 reduction in FMAP takes effect.

9 19. Beginning January 1, 2014, as required under 42  
10 U.S.C. 1396a(a)(10)(A)(i)(IX), persons older than age 18  
11 and younger than age 26 who are not otherwise eligible for  
12 medical assistance under paragraphs (1) through (17) of  
13 this Section who (i) were in foster care under the  
14 responsibility of the State on the date of attaining age 18  
15 or on the date of attaining age 21 when a court has  
16 continued wardship for good cause as provided in Section  
17 2-31 of the Juvenile Court Act of 1987 and (ii) received  
18 medical assistance under the Illinois Title XIX State Plan  
19 or waiver of such plan while in foster care.

20 20. Beginning January 1, 2018, persons who are  
21 foreign-born victims of human trafficking, torture, or  
22 other serious crimes as defined in Section 2-19 of this  
23 Code and their derivative family members if such persons:  
24 (i) reside in Illinois; (ii) are not eligible under any of  
25 the preceding paragraphs; (iii) meet the income guidelines  
26 of subparagraph (a) of paragraph 2; and (iv) meet the

1 nonfinancial eligibility requirements of Sections 16-2,  
2 16-3, and 16-5 of this Code. The Department may extend  
3 medical assistance for persons who are foreign-born  
4 victims of human trafficking, torture, or other serious  
5 crimes whose medical assistance would be terminated  
6 pursuant to subsection (b) of Section 16-5 if the  
7 Department determines that the person, during the year of  
8 initial eligibility (1) experienced a health crisis, (2)  
9 has been unable, after reasonable attempts, to obtain  
10 necessary information from a third party, or (3) has other  
11 extenuating circumstances that prevented the person from  
12 completing his or her application for status. The  
13 Department may adopt any rules necessary to implement the  
14 provisions of this paragraph.

15 In implementing the provisions of Public Act 96-20, the  
16 Department is authorized to adopt only those rules necessary,  
17 including emergency rules. Nothing in Public Act 96-20 permits  
18 the Department to adopt rules or issue a decision that expands  
19 eligibility for the FamilyCare Program to a person whose income  
20 exceeds 185% of the Federal Poverty Level as determined from  
21 time to time by the U.S. Department of Health and Human  
22 Services, unless the Department is provided with express  
23 statutory authority.

24 The eligibility of any such person for medical assistance  
25 under this Article is not affected by the payment of any grant  
26 under the Senior Citizens and Persons with Disabilities

1 Property Tax Relief Act or any distributions or items of income  
2 described under subparagraph (X) of paragraph (2) of subsection  
3 (a) of Section 203 of the Illinois Income Tax Act.

4 The Department shall by rule establish the amounts of  
5 assets to be disregarded in determining eligibility for medical  
6 assistance, which shall at a minimum equal the amounts to be  
7 disregarded under the Federal Supplemental Security Income  
8 Program. The amount of assets of a single person to be  
9 disregarded shall not be less than \$2,000, and the amount of  
10 assets of a married couple to be disregarded shall not be less  
11 than \$3,000.

12 To the extent permitted under federal law, any person found  
13 guilty of a second violation of Article VIII A shall be  
14 ineligible for medical assistance under this Article, as  
15 provided in Section 8A-8.

16 The eligibility of any person for medical assistance under  
17 this Article shall not be affected by the receipt by the person  
18 of donations or benefits from fundraisers held for the person  
19 in cases of serious illness, as long as neither the person nor  
20 members of the person's family have actual control over the  
21 donations or benefits or the disbursement of the donations or  
22 benefits.

23 Notwithstanding any other provision of this Code, if the  
24 United States Supreme Court holds Title II, Subtitle A, Section  
25 2001(a) of Public Law 111-148 to be unconstitutional, or if a  
26 holding of Public Law 111-148 makes Medicaid eligibility

1 allowed under Section 2001(a) inoperable, the State or a unit  
2 of local government shall be prohibited from enrolling  
3 individuals in the Medical Assistance Program as the result of  
4 federal approval of a State Medicaid waiver on or after the  
5 effective date of this amendatory Act of the 97th General  
6 Assembly, and any individuals enrolled in the Medical  
7 Assistance Program pursuant to eligibility permitted as a  
8 result of such a State Medicaid waiver shall become immediately  
9 ineligible.

10 Notwithstanding any other provision of this Code, if an Act  
11 of Congress that becomes a Public Law eliminates Section  
12 2001(a) of Public Law 111-148, the State or a unit of local  
13 government shall be prohibited from enrolling individuals in  
14 the Medical Assistance Program as the result of federal  
15 approval of a State Medicaid waiver on or after the effective  
16 date of this amendatory Act of the 97th General Assembly, and  
17 any individuals enrolled in the Medical Assistance Program  
18 pursuant to eligibility permitted as a result of such a State  
19 Medicaid waiver shall become immediately ineligible.

20 Effective October 1, 2013, the determination of  
21 eligibility of persons who qualify under paragraphs 5, 6, 8,  
22 15, 17, and 18 of this Section shall comply with the  
23 requirements of 42 U.S.C. 1396a(e)(14) and applicable federal  
24 regulations.

25 The Department of Healthcare and Family Services, the  
26 Department of Human Services, and the Illinois health insurance

1 marketplace shall work cooperatively to assist persons who  
2 would otherwise lose health benefits as a result of changes  
3 made under this amendatory Act of the 98th General Assembly to  
4 transition to other health insurance coverage.

5 (Source: P.A. 98-104, eff. 7-22-13; 98-463, eff. 8-16-13;  
6 99-143, eff. 7-27-15; 99-870, eff. 8-22-16.)

7 (305 ILCS 5/5-5.14.5 new)

8 Sec. 5-5.14.5. Treatment; substance use disorder and  
9 mental health. The Department shall consult with stakeholders  
10 and General Assembly members for input on a plan to develop  
11 enhanced Medicaid rates for substance use disorder treatment  
12 and mental health treatment in underserved communities. The  
13 Department shall present the plan to General Assembly members  
14 within 3 months of the effective date of this amendatory Act of  
15 the 101st General Assembly, which will specifically address  
16 ensuring access to treatment in provider deserts. Within 4  
17 months of the effective date of this amendatory Act of the  
18 101st General Assembly, the Department shall submit a State  
19 plan amendment to create medical assistance enhanced rates to  
20 enhance access to those to community mental health services and  
21 substance abuse services for underserved communities. Subject  
22 to federal approval, the Department shall create medical  
23 assistance enhanced rates for community mental health services  
24 and substance abuse providers for underserved communities to  
25 enhance access to those communities.

1 (305 ILCS 5/5-5h new)

2 Sec. 5-5h. Long-term acute care hospital base rates.

3 (a) The base per diem rate paid to long-term acute care  
4 hospitals for Medicaid services on and after January 1, 2020  
5 must be \$60 more than the base rate in effect on June 30, 2019.

6 (b) Nothing in this Section shall change the rates  
7 authorized under Section 5A-12.6 or the Long-Term Acute Care  
8 Hospital Quality Improvement Transfer Program Act.

9 (305 ILCS 5/5A-2) (from Ch. 23, par. 5A-2)

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

11 Sec. 5A-2. Assessment.

12 (a) (1) Subject to Sections 5A-3 and 5A-10, for State fiscal  
13 years 2009 through 2018, or as long as continued under Section  
14 5A-16, an annual assessment on inpatient services is imposed on  
15 each hospital provider in an amount equal to \$218.38 multiplied  
16 by the difference of the hospital's occupied bed days less the  
17 hospital's Medicare bed days, provided, however, that the  
18 amount of \$218.38 shall be increased by a uniform percentage to  
19 generate an amount equal to 75% of the State share of the  
20 payments authorized under Section 5A-12.5, with such increase  
21 only taking effect upon the date that a State share for such  
22 payments is required under federal law. For the period of April  
23 through June 2015, the amount of \$218.38 used to calculate the  
24 assessment under this paragraph shall, by emergency rule under

1 subsection (s) of Section 5-45 of the Illinois Administrative  
2 Procedure Act, be increased by a uniform percentage to generate  
3 \$20,250,000 in the aggregate for that period from all hospitals  
4 subject to the annual assessment under this paragraph.

5 (2) In addition to any other assessments imposed under this  
6 Article, effective July 1, 2016 and semi-annually thereafter  
7 through June 2018, or as provided in Section 5A-16, in addition  
8 to any federally required State share as authorized under  
9 paragraph (1), the amount of \$218.38 shall be increased by a  
10 uniform percentage to generate an amount equal to 75% of the  
11 ACA Assessment Adjustment, as defined in subsection (b-6) of  
12 this Section.

13 For State fiscal years 2009 through 2018, or as provided in  
14 Section 5A-16, a hospital's occupied bed days and Medicare bed  
15 days shall be determined using the most recent data available  
16 from each hospital's 2005 Medicare cost report as contained in  
17 the Healthcare Cost Report Information System file, for the  
18 quarter ending on December 31, 2006, without regard to any  
19 subsequent adjustments or changes to such data. If a hospital's  
20 2005 Medicare cost report is not contained in the Healthcare  
21 Cost Report Information System, then the Illinois Department  
22 may obtain the hospital provider's occupied bed days and  
23 Medicare bed days from any source available, including, but not  
24 limited to, records maintained by the hospital provider, which  
25 may be inspected at all times during business hours of the day  
26 by the Illinois Department or its duly authorized agents and

1 employees.

2 (3) Subject to Sections 5A-3, 5A-10, and 5A-16, for State  
3 fiscal years 2019 and 2020, an annual assessment on inpatient  
4 services is imposed on each hospital provider in an amount  
5 equal to \$197.19 multiplied by the difference of the hospital's  
6 occupied bed days less the hospital's Medicare bed days;  
7 however, for State fiscal year 2021 ~~2020~~, the amount of \$197.19  
8 shall be increased by a uniform percentage to generate an  
9 additional \$6,250,000 in the aggregate for that period from all  
10 hospitals subject to the annual assessment under this  
11 paragraph. For State fiscal years 2019 and 2020, a hospital's  
12 occupied bed days and Medicare bed days shall be determined  
13 using the most recent data available from each hospital's 2015  
14 Medicare cost report as contained in the Healthcare Cost Report  
15 Information System file, for the quarter ending on March 31,  
16 2017, without regard to any subsequent adjustments or changes  
17 to such data. If a hospital's 2015 Medicare cost report is not  
18 contained in the Healthcare Cost Report Information System,  
19 then the Illinois Department may obtain the hospital provider's  
20 occupied bed days and Medicare bed days from any source  
21 available, including, but not limited to, records maintained by  
22 the hospital provider, which may be inspected at all times  
23 during business hours of the day by the Illinois Department or  
24 its duly authorized agents and employees. Notwithstanding any  
25 other provision in this Article, for a hospital provider that  
26 did not have a 2015 Medicare cost report, but paid an



1 assessment in State fiscal year 2018 on the basis of  
2 hypothetical data, that assessment amount shall be used for  
3 State fiscal years 2019 and 2020; however, for State fiscal  
4 year 2021 ~~2020~~, the assessment amount shall be increased by the  
5 proportion that it represents of the total annual assessment  
6 that is generated from all hospitals in order to generate  
7 \$6,250,000 in the aggregate for that period from all hospitals  
8 subject to the annual assessment under this paragraph.

9 Subject to Sections 5A-3 and 5A-10, for State fiscal years  
10 2021 through 2024, an annual assessment on inpatient services  
11 is imposed on each hospital provider in an amount equal to  
12 \$197.19 multiplied by the difference of the hospital's occupied  
13 bed days less the hospital's Medicare bed days, provided  
14 however, that the amount of \$197.19 used to calculate the  
15 assessment under this paragraph shall, by rule, be adjusted by  
16 a uniform percentage to generate the same total annual  
17 assessment that was generated in State fiscal year 2020 from  
18 all hospitals subject to the annual assessment under this  
19 paragraph plus \$6,250,000. For State fiscal years 2021 and  
20 2022, a hospital's occupied bed days and Medicare bed days  
21 shall be determined using the most recent data available from  
22 each hospital's 2017 Medicare cost report as contained in the  
23 Healthcare Cost Report Information System file, for the quarter  
24 ending on March 31, 2019, without regard to any subsequent  
25 adjustments or changes to such data. For State fiscal years  
26 2023 and 2024, a hospital's occupied bed days and Medicare bed

1 days shall be determined using the most recent data available  
2 from each hospital's 2019 Medicare cost report as contained in  
3 the Healthcare Cost Report Information System file, for the  
4 quarter ending on March 31, 2021, without regard to any  
5 subsequent adjustments or changes to such data.

6 (b) (Blank).

7 (b-5) (1) Subject to Sections 5A-3 and 5A-10, for the  
8 portion of State fiscal year 2012, beginning June 10, 2012  
9 through June 30, 2012, and for State fiscal years 2013 through  
10 2018, or as provided in Section 5A-16, an annual assessment on  
11 outpatient services is imposed on each hospital provider in an  
12 amount equal to .008766 multiplied by the hospital's outpatient  
13 gross revenue, provided, however, that the amount of .008766  
14 shall be increased by a uniform percentage to generate an  
15 amount equal to 25% of the State share of the payments  
16 authorized under Section 5A-12.5, with such increase only  
17 taking effect upon the date that a State share for such  
18 payments is required under federal law. For the period  
19 beginning June 10, 2012 through June 30, 2012, the annual  
20 assessment on outpatient services shall be prorated by  
21 multiplying the assessment amount by a fraction, the numerator  
22 of which is 21 days and the denominator of which is 365 days.  
23 For the period of April through June 2015, the amount of  
24 .008766 used to calculate the assessment under this paragraph  
25 shall, by emergency rule under subsection (s) of Section 5-45  
26 of the Illinois Administrative Procedure Act, be increased by a

1 uniform percentage to generate \$6,750,000 in the aggregate for  
2 that period from all hospitals subject to the annual assessment  
3 under this paragraph.

4 (2) In addition to any other assessments imposed under this  
5 Article, effective July 1, 2016 and semi-annually thereafter  
6 through June 2018, in addition to any federally required State  
7 share as authorized under paragraph (1), the amount of .008766  
8 shall be increased by a uniform percentage to generate an  
9 amount equal to 25% of the ACA Assessment Adjustment, as  
10 defined in subsection (b-6) of this Section.

11 For the portion of State fiscal year 2012, beginning June  
12 10, 2012 through June 30, 2012, and State fiscal years 2013  
13 through 2018, or as provided in Section 5A-16, a hospital's  
14 outpatient gross revenue shall be determined using the most  
15 recent data available from each hospital's 2009 Medicare cost  
16 report as contained in the Healthcare Cost Report Information  
17 System file, for the quarter ending on June 30, 2011, without  
18 regard to any subsequent adjustments or changes to such data.  
19 If a hospital's 2009 Medicare cost report is not contained in  
20 the Healthcare Cost Report Information System, then the  
21 Department may obtain the hospital provider's outpatient gross  
22 revenue from any source available, including, but not limited  
23 to, records maintained by the hospital provider, which may be  
24 inspected at all times during business hours of the day by the  
25 Department or its duly authorized agents and employees.

26 (3) Subject to Sections 5A-3, 5A-10, and 5A-16, for State

1 fiscal years 2019 and 2020, an annual assessment on outpatient  
2 services is imposed on each hospital provider in an amount  
3 equal to .01358 multiplied by the hospital's outpatient gross  
4 revenue; however, for State fiscal year 2021 ~~2020~~, the amount  
5 of .01358 shall be increased by a uniform percentage to  
6 generate an additional \$6,250,000 in the aggregate for that  
7 period from all hospitals subject to the annual assessment  
8 under this paragraph. For State fiscal years 2019 and 2020, a  
9 hospital's outpatient gross revenue shall be determined using  
10 the most recent data available from each hospital's 2015  
11 Medicare cost report as contained in the Healthcare Cost Report  
12 Information System file, for the quarter ending on March 31,  
13 2017, without regard to any subsequent adjustments or changes  
14 to such data. If a hospital's 2015 Medicare cost report is not  
15 contained in the Healthcare Cost Report Information System,  
16 then the Department may obtain the hospital provider's  
17 outpatient gross revenue from any source available, including,  
18 but not limited to, records maintained by the hospital  
19 provider, which may be inspected at all times during business  
20 hours of the day by the Department or its duly authorized  
21 agents and employees. Notwithstanding any other provision in  
22 this Article, for a hospital provider that did not have a 2015  
23 Medicare cost report, but paid an assessment in State fiscal  
24 year 2018 on the basis of hypothetical data, that assessment  
25 amount shall be used for State fiscal years 2019 and 2020;  
26 however, for State fiscal year 2021 ~~2020~~, the assessment amount

1 shall be increased by the proportion that it represents of the  
2 total annual assessment that is generated from all hospitals in  
3 order to generate \$6,250,000 in the aggregate for that period  
4 from all hospitals subject to the annual assessment under this  
5 paragraph.

6 Subject to Sections 5A-3 and 5A-10, for State fiscal years  
7 2021 through 2024, an annual assessment on outpatient services  
8 is imposed on each hospital provider in an amount equal to  
9 .01358 multiplied by the hospital's outpatient gross revenue,  
10 provided however, that the amount of .01358 used to calculate  
11 the assessment under this paragraph shall, by rule, be adjusted  
12 by a uniform percentage to generate the same total annual  
13 assessment that was generated in State fiscal year 2020 from  
14 all hospitals subject to the annual assessment under this  
15 paragraph plus \$6,250,000. For State fiscal years 2021 and  
16 2022, a hospital's outpatient gross revenue shall be determined  
17 using the most recent data available from each hospital's 2017  
18 Medicare cost report as contained in the Healthcare Cost Report  
19 Information System file, for the quarter ending on March 31,  
20 2019, without regard to any subsequent adjustments or changes  
21 to such data. For State fiscal years 2023 and 2024, a  
22 hospital's outpatient gross revenue shall be determined using  
23 the most recent data available from each hospital's 2019  
24 Medicare cost report as contained in the Healthcare Cost Report  
25 Information System file, for the quarter ending on March 31,  
26 2021, without regard to any subsequent adjustments or changes

1 to such data.

2 (b-6) (1) As used in this Section, "ACA Assessment  
3 Adjustment" means:

4 (A) For the period of July 1, 2016 through December 31,  
5 2016, the product of .19125 multiplied by the sum of the  
6 fee-for-service payments to hospitals as authorized under  
7 Section 5A-12.5 and the adjustments authorized under  
8 subsection (t) of Section 5A-12.2 to managed care  
9 organizations for hospital services due and payable in the  
10 month of April 2016 multiplied by 6.

11 (B) For the period of January 1, 2017 through June 30,  
12 2017, the product of .19125 multiplied by the sum of the  
13 fee-for-service payments to hospitals as authorized under  
14 Section 5A-12.5 and the adjustments authorized under  
15 subsection (t) of Section 5A-12.2 to managed care  
16 organizations for hospital services due and payable in the  
17 month of October 2016 multiplied by 6, except that the  
18 amount calculated under this subparagraph (B) shall be  
19 adjusted, either positively or negatively, to account for  
20 the difference between the actual payments issued under  
21 Section 5A-12.5 for the period beginning July 1, 2016  
22 through December 31, 2016 and the estimated payments due  
23 and payable in the month of April 2016 multiplied by 6 as  
24 described in subparagraph (A).

25 (C) For the period of July 1, 2017 through December 31,  
26 2017, the product of .19125 multiplied by the sum of the

1 fee-for-service payments to hospitals as authorized under  
2 Section 5A-12.5 and the adjustments authorized under  
3 subsection (t) of Section 5A-12.2 to managed care  
4 organizations for hospital services due and payable in the  
5 month of April 2017 multiplied by 6, except that the amount  
6 calculated under this subparagraph (C) shall be adjusted,  
7 either positively or negatively, to account for the  
8 difference between the actual payments issued under  
9 Section 5A-12.5 for the period beginning January 1, 2017  
10 through June 30, 2017 and the estimated payments due and  
11 payable in the month of October 2016 multiplied by 6 as  
12 described in subparagraph (B).

13 (D) For the period of January 1, 2018 through June 30,  
14 2018, the product of .19125 multiplied by the sum of the  
15 fee-for-service payments to hospitals as authorized under  
16 Section 5A-12.5 and the adjustments authorized under  
17 subsection (t) of Section 5A-12.2 to managed care  
18 organizations for hospital services due and payable in the  
19 month of October 2017 multiplied by 6, except that:

20 (i) the amount calculated under this subparagraph

21 (D) shall be adjusted, either positively or  
22 negatively, to account for the difference between the  
23 actual payments issued under Section 5A-12.5 for the  
24 period of July 1, 2017 through December 31, 2017 and  
25 the estimated payments due and payable in the month of  
26 April 2017 multiplied by 6 as described in subparagraph

1 (C); and

2 (ii) the amount calculated under this subparagraph  
3 (D) shall be adjusted to include the product of .19125  
4 multiplied by the sum of the fee-for-service payments,  
5 if any, estimated to be paid to hospitals under  
6 subsection (b) of Section 5A-12.5.

7 (2) The Department shall complete and apply a final  
8 reconciliation of the ACA Assessment Adjustment prior to June  
9 30, 2018 to account for:

10 (A) any differences between the actual payments issued  
11 or scheduled to be issued prior to June 30, 2018 as  
12 authorized in Section 5A-12.5 for the period of January 1,  
13 2018 through June 30, 2018 and the estimated payments due  
14 and payable in the month of October 2017 multiplied by 6 as  
15 described in subparagraph (D); and

16 (B) any difference between the estimated  
17 fee-for-service payments under subsection (b) of Section  
18 5A-12.5 and the amount of such payments that are actually  
19 scheduled to be paid.

20 The Department shall notify hospitals of any additional  
21 amounts owed or reduction credits to be applied to the June  
22 2018 ACA Assessment Adjustment. This is to be considered the  
23 final reconciliation for the ACA Assessment Adjustment.

24 (3) Notwithstanding any other provision of this Section, if  
25 for any reason the scheduled payments under subsection (b) of  
26 Section 5A-12.5 are not issued in full by the final day of the



1 period authorized under subsection (b) of Section 5A-12.5,  
2 funds collected from each hospital pursuant to subparagraph (D)  
3 of paragraph (1) and pursuant to paragraph (2), attributable to  
4 the scheduled payments authorized under subsection (b) of  
5 Section 5A-12.5 that are not issued in full by the final day of  
6 the period attributable to each payment authorized under  
7 subsection (b) of Section 5A-12.5, shall be refunded.

8 (4) The increases authorized under paragraph (2) of  
9 subsection (a) and paragraph (2) of subsection (b-5) shall be  
10 limited to the federally required State share of the total  
11 payments authorized under Section 5A-12.5 if the sum of such  
12 payments yields an annualized amount equal to or less than  
13 \$450,000,000, or if the adjustments authorized under  
14 subsection (t) of Section 5A-12.2 are found not to be  
15 actuarially sound; however, this limitation shall not apply to  
16 the fee-for-service payments described in subsection (b) of  
17 Section 5A-12.5.

18 (c) (Blank).

19 (d) Notwithstanding any of the other provisions of this  
20 Section, the Department is authorized to adopt rules to reduce  
21 the rate of any annual assessment imposed under this Section,  
22 as authorized by Section 5-46.2 of the Illinois Administrative  
23 Procedure Act.

24 (e) Notwithstanding any other provision of this Section,  
25 any plan providing for an assessment on a hospital provider as  
26 a permissible tax under Title XIX of the federal Social

1 Security Act and Medicaid-eligible payments to hospital  
2 providers from the revenues derived from that assessment shall  
3 be reviewed by the Illinois Department of Healthcare and Family  
4 Services, as the Single State Medicaid Agency required by  
5 federal law, to determine whether those assessments and  
6 hospital provider payments meet federal Medicaid standards. If  
7 the Department determines that the elements of the plan may  
8 meet federal Medicaid standards and a related State Medicaid  
9 Plan Amendment is prepared in a manner and form suitable for  
10 submission, that State Plan Amendment shall be submitted in a  
11 timely manner for review by the Centers for Medicare and  
12 Medicaid Services of the United States Department of Health and  
13 Human Services and subject to approval by the Centers for  
14 Medicare and Medicaid Services of the United States Department  
15 of Health and Human Services. No such plan shall become  
16 effective without approval by the Illinois General Assembly by  
17 the enactment into law of related legislation. Notwithstanding  
18 any other provision of this Section, the Department is  
19 authorized to adopt rules to reduce the rate of any annual  
20 assessment imposed under this Section. Any such rules may be  
21 adopted by the Department under Section 5-50 of the Illinois  
22 Administrative Procedure Act.

23 (Source: P.A. 99-2, eff. 3-26-15; 99-516, eff. 6-30-16;  
24 100-581, eff. 3-12-18.)

25 Section 50-21. If and only if Senate Bill 1321 of the 101st

1 General Assembly becomes law in the form in which it passed the  
2 General Assembly on May 30, 2019, then the Illinois Public Aid  
3 Code is amended by changing Section 11-5.3 as follows:

4 (305 ILCS 5/11-5.3)

5 Sec. 11-5.3. Procurement of vendor to verify eligibility  
6 for assistance under Article V.

7 (a) No later than 60 days after the effective date of this  
8 amendatory Act of the 97th General Assembly, the Chief  
9 Procurement Officer for General Services, in consultation with  
10 the Department of Healthcare and Family Services, shall conduct  
11 and complete any procurement necessary to procure a vendor to  
12 verify eligibility for assistance under Article V of this Code.  
13 Such authority shall include procuring a vendor to assist the  
14 Chief Procurement Officer in conducting the procurement. The  
15 Chief Procurement Officer and the Department shall jointly  
16 negotiate final contract terms with a vendor selected by the  
17 Chief Procurement Officer. Within 30 days of selection of an  
18 eligibility verification vendor, the Department of Healthcare  
19 and Family Services shall enter into a contract with the  
20 selected vendor. The Department of Healthcare and Family  
21 Services and the Department of Human Services shall cooperate  
22 with and provide any information requested by the Chief  
23 Procurement Officer to conduct the procurement.

24 (b) Notwithstanding any other provision of law, any  
25 procurement or contract necessary to comply with this Section

1 shall be exempt from: (i) the Illinois Procurement Code  
2 pursuant to Section 1-10(h) of the Illinois Procurement Code,  
3 except that bidders shall comply with the disclosure  
4 requirement in Sections 50-10.5(a) through (d), 50-13, 50-35,  
5 and 50-37 of the Illinois Procurement Code and a vendor awarded  
6 a contract under this Section shall comply with Section 50-37  
7 of the Illinois Procurement Code; (ii) any administrative rules  
8 of this State pertaining to procurement or contract formation;  
9 and (iii) any State or Department policies or procedures  
10 pertaining to procurement, contract formation, contract award,  
11 and Business Enterprise Program approval.

12 (c) Upon becoming operational, the contractor shall  
13 conduct data matches using the name, date of birth, address,  
14 and Social Security Number of each applicant and recipient  
15 against public records to verify eligibility. The contractor,  
16 upon preliminary determination that an enrollee is eligible or  
17 ineligible, shall notify the Department, except that the  
18 contractor shall not make preliminary determinations regarding  
19 the eligibility of persons residing in long term care  
20 facilities whose income and resources were at or below the  
21 applicable financial eligibility standards at the time of their  
22 last review. Within 20 business days of such notification, the  
23 Department shall accept the recommendation or reject it with a  
24 stated reason. The Department shall retain final authority over  
25 eligibility determinations. The contractor shall keep a record  
26 of all preliminary determinations of ineligibility

1       communicated to the Department. Within 30 days of the end of  
2       each calendar quarter, the Department and contractor shall file  
3       a joint report on a quarterly basis to the Governor, the  
4       Speaker of the House of Representatives, the Minority Leader of  
5       the House of Representatives, the Senate President, and the  
6       Senate Minority Leader. The report shall include, but shall not  
7       be limited to, monthly recommendations of preliminary  
8       determinations of eligibility or ineligibility communicated by  
9       the contractor, the actions taken on those preliminary  
10      determinations by the Department, and the stated reasons for  
11      those recommendations that the Department rejected.

12       (d) An eligibility verification vendor contract shall be  
13      awarded for an initial 2-year period with up to a maximum of 2  
14      one-year renewal options. Nothing in this Section shall compel  
15      the award of a contract to a vendor that fails to meet the  
16      needs of the Department. A contract with a vendor to assist in  
17      the procurement shall be awarded for a period of time not to  
18      exceed 6 months.

19       (e) The provisions of this Section shall be administered in  
20      compliance with federal law.

21       ~~(f) The State's Integrated Eligibility System shall be on a~~  
22      ~~3-year audit cycle by the Office of the Auditor General.~~

23      (Source: 10100SB1321ham001.)

24       Section 50-25. The Code of Civil Procedure is amended by  
25      changing Sections 15-1504.1 and by reenacting and changing

1 Section 15-1507.1 as follows:

2 (735 ILCS 5/15-1504.1)

3 Sec. 15-1504.1. Filing fee for Foreclosure Prevention  
4 Program Fund, Foreclosure Prevention Program Graduated Fund,  
5 and Abandoned Residential Property Municipality Relief Fund.

6 (a) Fee paid by all plaintiffs with respect to residential  
7 real estate. With respect to residential real estate, at the  
8 time of the filing of a foreclosure complaint, the plaintiff  
9 shall pay to the clerk of the court in which the foreclosure  
10 complaint is filed a fee of \$50 for deposit into the  
11 Foreclosure Prevention Program Fund, a special fund created in  
12 the State treasury. The clerk shall remit the fee collected  
13 pursuant to this subsection (a) to the State Treasurer to be  
14 expended for the purposes set forth in Section 7.30 of the  
15 Illinois Housing Development Act. All fees paid by plaintiffs  
16 to the clerk of the court as provided in this subsection (a)  
17 shall be disbursed within 60 days after receipt by the clerk of  
18 the court as follows: (i) 98% to the State Treasurer for  
19 deposit into the Foreclosure Prevention Program Fund, and (ii)  
20 2% to the clerk of the court to be retained by the clerk for  
21 deposit into the Circuit Court Clerk Operation and  
22 Administrative Fund to defray administrative expenses related  
23 to implementation of this subsection (a). Notwithstanding any  
24 other law to the contrary, the Foreclosure Prevention Program  
25 Fund is not subject to sweeps, administrative charge-backs, or

1 any other fiscal maneuver that would in any way transfer any  
2 amounts from the Foreclosure Prevention Program Fund into any  
3 other fund of the State.

4 (a-5) Additional fee paid by plaintiffs with respect to  
5 residential real estate.

6 (1) Until January 1, 2023 ~~2020~~, with respect to  
7 residential real estate, at the time of the filing of a  
8 foreclosure complaint and in addition to the fee set forth  
9 in subsection (a) of this Section, the plaintiff shall pay  
10 to the clerk of the court in which the foreclosure  
11 complaint is filed a fee for the Foreclosure Prevention  
12 Program Graduated Fund and the Abandoned Residential  
13 Property Municipality Relief Fund as follows:

14 (A) The fee shall be \$500 if:

15 (i) the plaintiff, together with its  
16 affiliates, has filed a sufficient number of  
17 foreclosure complaints so as to be included in the  
18 first tier foreclosure filing category and is  
19 filing the complaint on its own behalf as the  
20 holder of the indebtedness; or

21 (ii) the plaintiff, together with its  
22 affiliates, has filed a sufficient number of  
23 foreclosure complaints so as to be included in the  
24 first tier foreclosure filing category and is  
25 filing the complaint on behalf of a mortgagee that,  
26 together with its affiliates, has filed a

1 sufficient number of foreclosure complaints so as  
2 to be included in the first tier foreclosure filing  
3 category; or

4 (iii) the plaintiff is not a depository  
5 institution and is filing the complaint on behalf  
6 of a mortgagee that, together with its affiliates,  
7 has filed a sufficient number of foreclosure  
8 complaints so as to be included in the first tier  
9 foreclosure filing category.

10 (B) The fee shall be \$250 if:

11 (i) the plaintiff, together with its  
12 affiliates, has filed a sufficient number of  
13 foreclosure complaints so as to be included in the  
14 second tier foreclosure filing category and is  
15 filing the complaint on its own behalf as the  
16 holder of the indebtedness; or

17 (ii) the plaintiff, together with its  
18 affiliates, has filed a sufficient number of  
19 foreclosure complaints so as to be included in the  
20 first or second tier foreclosure filing category  
21 and is filing the complaint on behalf of a  
22 mortgagee that, together with its affiliates, has  
23 filed a sufficient number of foreclosure  
24 complaints so as to be included in the second tier  
25 foreclosure filing category; or

26 (iii) the plaintiff, together with its



1 affiliates, has filed a sufficient number of  
2 foreclosure complaints so as to be included in the  
3 second tier foreclosure filing category and is  
4 filing the complaint on behalf of a mortgagee that,  
5 together with its affiliates, has filed a  
6 sufficient number of foreclosure complaints so as  
7 to be included in the first tier foreclosure filing  
8 category; or

9 (iv) the plaintiff is not a depository  
10 institution and is filing the complaint on behalf  
11 of a mortgagee that, together with its affiliates,  
12 has filed a sufficient number of foreclosure  
13 complaints so as to be included in the second tier  
14 foreclosure filing category.

15 (C) The fee shall be \$50 if:

16 (i) the plaintiff, together with its  
17 affiliates, has filed a sufficient number of  
18 foreclosure complaints so as to be included in the  
19 third tier foreclosure filing category and is  
20 filing the complaint on its own behalf as the  
21 holder of the indebtedness; or

22 (ii) the plaintiff, together with its  
23 affiliates, has filed a sufficient number of  
24 foreclosure complaints so as to be included in the  
25 first, second, or third tier foreclosure filing  
26 category and is filing the complaint on behalf of a

1 mortgagee that, together with its affiliates, has  
2 filed a sufficient number of foreclosure  
3 complaints so as to be included in the third tier  
4 foreclosure filing category; or

5 (iii) the plaintiff, together with its  
6 affiliates, has filed a sufficient number of  
7 foreclosure complaints so as to be included in the  
8 third tier foreclosure filing category and is  
9 filing the complaint on behalf of a mortgagee that,  
10 together with its affiliates, has filed a  
11 sufficient number of foreclosure complaints so as  
12 to be included in the first tier foreclosure filing  
13 category; or

14 (iv) the plaintiff, together with its  
15 affiliates, has filed a sufficient number of  
16 foreclosure complaints so as to be included in the  
17 third tier foreclosure filing category and is  
18 filing the complaint on behalf of a mortgagee that,  
19 together with its affiliates, has filed a  
20 sufficient number of foreclosure complaints so as  
21 to be included in the second tier foreclosure  
22 filing category; or

23 (v) the plaintiff is not a depository  
24 institution and is filing the complaint on behalf  
25 of a mortgagee that, together with its affiliates,  
26 has filed a sufficient number of foreclosure

1           complaints so as to be included in the third tier  
2           foreclosure filing category.

3           (2) The clerk shall remit the fee collected pursuant to  
4           paragraph (1) of this subsection (a-5) to the State  
5           Treasurer to be expended for the purposes set forth in  
6           Sections 7.30 and 7.31 of the Illinois Housing Development  
7           Act and for administrative expenses. All fees paid by  
8           plaintiffs to the clerk of the court as provided in  
9           paragraph (1) shall be disbursed within 60 days after  
10          receipt by the clerk of the court as follows:

11                   (A) 28% to the State Treasurer for deposit into the  
12                   Foreclosure Prevention Program Graduated Fund;

13                   (B) 70% to the State Treasurer for deposit into the  
14                   Abandoned Residential Property Municipality Relief  
15                   Fund; and

16                   (C) 2% to the clerk of the court to be retained by  
17                   the clerk for deposit into the Circuit Court Clerk  
18                   Operation and Administrative Fund to defray  
19                   administrative expenses related to implementation of  
20                   this subsection (a-5).

21          (3) Until January 1, 2023 ~~2020~~, with respect to  
22          residential real estate, at the time of the filing of a  
23          foreclosure complaint, the plaintiff or plaintiff's  
24          representative shall file a verified statement that states  
25          which additional fee is due under paragraph (1) of this  
26          subsection (a-5), unless the court has established another

1 process for a plaintiff or plaintiff's representative to  
2 certify which additional fee is due under paragraph (1) of  
3 this subsection (a-5).

4 (4) If a plaintiff fails to provide the clerk of the  
5 court with a true and correct statement of the additional  
6 fee due under paragraph (1) of this subsection (a-5), and  
7 the mortgagor reimburses the plaintiff for any erroneous  
8 additional fee that was paid by the plaintiff to the clerk  
9 of the court, the mortgagor may seek a refund of any  
10 overpayment of the fee in an amount that shall not exceed  
11 the difference between the higher additional fee paid under  
12 paragraph (1) of this subsection (a-5) and the actual fee  
13 due thereunder. The mortgagor must petition the judge  
14 within the foreclosure action for the award of any fee  
15 overpayment pursuant to this paragraph (4) of this  
16 subsection (a-5), and the award shall be determined by the  
17 judge and paid by the clerk of the court out of the fund  
18 account into which the clerk of the court deposits fees to  
19 be remitted to the State Treasurer under paragraph (2) of  
20 this subsection (a-5), the timing of which refund payment  
21 shall be determined by the clerk of the court based upon  
22 the availability of funds in the subject fund account. This  
23 refund shall be the mortgagor's sole remedy and a mortgagor  
24 shall have no private right of action against the plaintiff  
25 or plaintiff's representatives if the additional fee paid  
26 by the plaintiff was erroneous.

1           (5) This subsection (a-5) is inoperative on and after  
2           January 1, 2023 ~~2020~~.

3           (b) Not later than March 1 of each year, the clerk of the  
4           court shall submit to the Illinois Housing Development  
5           Authority a report of the funds collected and remitted pursuant  
6           to this Section during the preceding year.

7           (c) As used in this Section:

8           "Affiliate" means any company that controls, is controlled  
9           by, or is under common control with another company.

10          "Approved counseling agency" and "approved housing  
11          counseling" have the meanings ascribed to those terms in  
12          Section 7.30 of the Illinois Housing Development Act.

13          "Depository institution" means a bank, savings bank,  
14          savings and loan association, or credit union chartered,  
15          organized, or holding a certificate of authority to do business  
16          under the laws of this State, another state, or the United  
17          States.

18          "First tier foreclosure filing category" is a  
19          classification that only applies to a plaintiff that has filed  
20          175 or more foreclosure complaints on residential real estate  
21          located in Illinois during the calendar year immediately  
22          preceding the date of the filing of the subject foreclosure  
23          complaint.

24          "Second tier foreclosure filing category" is a  
25          classification that only applies to a plaintiff that has filed  
26          at least 50, but no more than 174, foreclosure complaints on

1 residential real estate located in Illinois during the calendar  
2 year immediately preceding the date of the filing of the  
3 subject foreclosure complaint.

4 "Third tier foreclosure filing category" is a  
5 classification that only applies to a plaintiff that has filed  
6 no more than 49 foreclosure complaints on residential real  
7 estate located in Illinois during the calendar year immediately  
8 preceding the date of the filing of the subject foreclosure  
9 complaint.

10 (d) In no instance shall the fee set forth in subsection  
11 (a-5) be assessed for any foreclosure complaint filed before  
12 the effective date of this amendatory Act of the 97th General  
13 Assembly.

14 (e) Notwithstanding any other law to the contrary, the  
15 Abandoned Residential Property Municipality Relief Fund is not  
16 subject to sweeps, administrative charge-backs, or any other  
17 fiscal maneuver that would in any way transfer any amounts from  
18 the Abandoned Residential Property Municipality Relief Fund  
19 into any other fund of the State.

20 (Source: P.A. 100-407, eff. 8-25-17.)

21 (735 ILCS 5/15-1507.1)

22 Sec. 15-1507.1. Judicial sale fee for Abandoned  
23 Residential Property Municipality Relief Fund.

24 (a) Upon and at the sale of residential real estate under  
25 Section 15-1507, the purchaser shall pay to the person

1 conducting the sale pursuant to Section 15-1507 a fee for  
2 deposit into the Abandoned Residential Property Municipality  
3 Relief Fund, a special fund created in the State treasury. The  
4 fee shall be calculated at the rate of \$1 for each \$1,000 or  
5 fraction thereof of the amount paid by the purchaser to the  
6 person conducting the sale, as reflected in the receipt of sale  
7 issued to the purchaser, provided that in no event shall the  
8 fee exceed \$300. No fee shall be paid by the mortgagee  
9 acquiring the residential real estate pursuant to its credit  
10 bid at the sale or by any mortgagee, judgment creditor, or  
11 other lienor acquiring the residential real estate whose rights  
12 in and to the residential real estate arose prior to the sale.  
13 Upon confirmation of the sale under Section 15-1508, the person  
14 conducting the sale shall remit the fee to the clerk of the  
15 court in which the foreclosure case is pending. The clerk shall  
16 remit the fee to the State Treasurer as provided in this  
17 Section, to be expended for the purposes set forth in Section  
18 7.31 of the Illinois Housing Development Act.

19 (b) All fees paid by purchasers as provided in this Section  
20 shall be disbursed within 60 days after receipt by the clerk of  
21 the court as follows: (i) 98% to the State Treasurer for  
22 deposit into the Abandoned Residential Property Municipality  
23 Relief Fund, and (ii) 2% to the clerk of the court to be  
24 retained by the clerk for deposit into the Circuit Court Clerk  
25 Operation and Administrative Fund to defray administrative  
26 expenses related to implementation of this Section.

1 (c) Not later than March 1 of each year, the clerk of the  
2 court shall submit to the Illinois Housing Development  
3 Authority a report of the funds collected and remitted during  
4 the preceding year pursuant to this Section.

5 (d) Subsections (a) and (b) of this Section are operative  
6 and shall become inoperative on January 1, 2023 ~~2017~~. This  
7 Section is repealed on March 2, 2023 ~~2017~~.

8 (e) All actions taken in the collection and remittance of  
9 fees under this Section before the effective date of this  
10 amendatory Act of the 101st General Assembly are ratified,  
11 validated, and confirmed.

12 (Source: P.A. 98-20, eff. 6-11-13; 99-493, eff. 12-17-15.)

13 ARTICLE 99. EFFECTIVE DATE

14 Section 99-99. Effective date. This Act takes effect upon  
15 becoming law."