



Rep. Gregory Harris

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1 AMENDMENT TO SENATE BILL 1805

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1805, AS AMENDED,  
3 by replacing everything after the enacting clause with the  
4 following:

5 "ARTICLE 1. SHORT TITLE; PURPOSE

6 Section 1-1. Short title. This Act may be cited as the  
7 FY2021 Budget Implementation Act.

8 Section 1-5. Purpose. It is the purpose of this Act to make  
9 changes in State programs that are necessary to implement the  
10 State budget for Fiscal Year 2021.

11 ARTICLE 3. EXECUTIVE CHAPTER AMENDATORY PROVISIONS

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

1 (5 ILCS 100/5-45.1 new)

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

13 This Section is repealed on January 1, 2026.

14 (5 ILCS 100/5-45.2 new)

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

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

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

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

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

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

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

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

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

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

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

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

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

12 Sec. 605-707. International Tourism Program.

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

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

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

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

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



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

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

13 (20 ILCS 605/605-1045 new)

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

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

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

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

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

1 initial rules of the grant program.

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

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

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

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

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

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

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

1 by the federal government and the Department.

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

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

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

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

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

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

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

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

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

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

22 (20 ILCS 1305/10-25)

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

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

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

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

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

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

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

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

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

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



1 lactation management training program.

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

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

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

11 (20 ILCS 1505/1505-210)

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

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

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

10 ARTICLE 5. FINANCE CHAPTER AMENDATORY PROVISIONS

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

15 (30 ILCS 105/5.930 new)

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

18 (30 ILCS 105/5.931 new)

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

20 (30 ILCS 105/5.932 new)

21 Sec. 5.932. The State Coronavirus Urgent Remediation

1 Emergency Fund.

2 (30 ILCS 105/5.933 new)

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

5 (30 ILCS 105/5h.5)

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

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

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

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

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

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

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

18 (1) the date each transfer was made;

19 (2) the amount of each transfer;

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

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

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

3 (30 ILCS 105/6z-45)

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

16 (30 ILCS 105/6z-57)

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

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

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

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

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

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

15 (30 ILCS 105/6z-63)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

|    |   |                     |
|----|---|---------------------|
| 25 | <del>Food and Drug Safety Fund .....</del>  | <del>\$3,249</del>  |
| 26 | <del>Financial Institution Fund .....</del> | <del>\$12,942</del> |

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

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

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



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

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

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

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

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

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

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

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

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

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

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

|    |                                       |                        |
|----|---------------------------------------|------------------------|
| 21 | <del>General Revenue Fund .....</del> | <del>\$4,440,000</del> |
| 22 | <del>Road Fund .....</del>            | <del>\$5,324,411</del> |
| 23 | <del>Total .....</del>                | <del>\$9,764,411</del> |

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



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

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

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

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

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

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

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

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

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

|    |                                       |                        |
|----|---------------------------------------|------------------------|
| 22 | <del>General Revenue Fund .....</del> | <del>\$4,600,000</del> |
| 23 | <del>Road Fund .....</del>            | <del>\$4,852,500</del> |
| 24 | <del>Total .....</del>                | <del>\$9,452,500</del> |

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

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

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

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

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

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

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

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

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

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

|    |   |                     |
|----|---|---------------------|
| 1  | <del>Statistical Services Revolving Fund .....</del>              | <del>\$67,100</del> |
| 2  | <del>Communications Revolving Fund .....</del>                    | <del>\$56,900</del> |
| 3  | <del>Facilities Management Revolving Fund .....</del>             | <del>\$84,400</del> |
| 4  | <del>Public Health Laboratory Services Revolving Fund .....</del> | <del>\$300</del>    |
| 5  | <del>Lead Poisoning Screening, Prevention, and</del>              |                     |
| 6  | <del>Abatement Fund .....</del>                                   | <del>\$1,300</del>  |
| 7  | <del>Tax Compliance and Administration Fund .....</del>           | <del>\$1,700</del>  |
| 8  | <del>Illinois State Fair Fund .....</del>                         | <del>\$2,300</del>  |
| 9  | <del>Department of Corrections Reimbursement</del>                |                     |
| 10 | <del>and Education Fund .....</del>                               | <del>\$14,700</del> |
| 11 | <del>Illinois Historic Sites Fund .....</del>                     | <del>\$900</del>    |
| 12 | <del>Pesticide Control Fund .....</del>                           | <del>\$2,000</del>  |
| 13 | <del>Partners for Conservation Fund .....</del>                   | <del>\$3,300</del>  |
| 14 | <del>International Tourism Fund .....</del>                       | <del>\$1,200</del>  |
| 15 | <del>Horse Racing Fund .....</del>                                | <del>\$3,100</del>  |
| 16 | <del>Motor Carrier Safety Inspection Fund .....</del>             | <del>\$1,000</del>  |
| 17 | <del>Illinois Thoroughbred Breeders Fund .....</del>              | <del>\$1,000</del>  |
| 18 | <del>Illinois Clean Water Fund .....</del>                        | <del>\$7,400</del>  |
| 19 | <del>Child Support Administrative Fund .....</del>                | <del>\$82,100</del> |
| 20 | <del>Tourism Promotion Fund .....</del>                           | <del>\$15,200</del> |
| 21 | <del>Presidential Library and Museum</del>                        |                     |
| 22 | <del>Operating Fund .....</del>                                   | <del>\$4,600</del>  |
| 23 | <del>Dram Shop Fund .....</del>                                   | <del>\$3,200</del>  |
| 24 | <del>Cycle Rider Safety Training Fund .....</del>                 | <del>\$2,100</del>  |
| 25 | <del>State Police Services Fund .....</del>                       | <del>\$8,500</del>  |
| 26 | <del>Metabolic Screening and Treatment Fund .....</del>           | <del>\$6,000</del>  |

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

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

|    |                                       |                        |
|----|---------------------------------------|------------------------|
| 18 | <del>General Revenue Fund .....</del> | <del>\$6,000,000</del> |
| 19 | <del>Road Fund .....</del>            | <del>\$1,161,700</del> |
| 20 | <del>Total .....</del>                | <del>\$7,161,700</del> |

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



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

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

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

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

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

|    |                            |                        |
|----|----------------------------|------------------------|
| 24 | <del>Road Fund .....</del> | <del>\$1,161,700</del> |
|----|----------------------------|------------------------|

25 ~~One fourth of the specified amount shall be transferred on~~  
26 ~~each of July 1 and October 1, 2014, or as soon as may be~~

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

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

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

11 (30 ILCS 105/6z-70)

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

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

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

23 (c) (Blank).

24 (d) (Blank).

25 (e) (Blank).

1 (f) (Blank).

2 (g) (Blank).

3 (h) (Blank).

4 (i) (Blank).

5 (j) (Blank).

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

|  |                              |
|--|------------------------------|
| <del>Division of Corporations Registered Limited</del> |                              |
| <del>Liability Partnership Fund</del>                  | <del>..... \$287,000</del>   |
| <del>Securities Investors Education Fund</del>         | <del>..... \$1,500,000</del> |
| <del>Department of Business Services Special</del>     |                              |
| <del>Operations Fund</del>                             | <del>..... \$3,000,000</del> |
| <del>Securities Audit and Enforcement Fund</del>       | <del>..... \$3,500,000</del> |

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

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

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

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

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

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

1 (30 ILCS 105/6z-100)

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

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

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

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

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

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

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



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

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

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

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

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

1 State CURE Fund.

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

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

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

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

1 Governor.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

17 1. Department of Public Health;

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

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



1 appropriate personnel;

2 4. Judicial Systems and Agencies.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

22           Sec. 8.12. State Pensions Fund.

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

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

17 "Designated retirement systems" means:

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

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

22 (3) the State Universities Retirement System;

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

24 (5) the General Assembly Retirement System.

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



1 Revised Uniform Unclaimed Property Act.

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

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

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

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

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

25 (d-1) (Blank).

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

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

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

6 (30 ILCS 105/8g-1)

7 Sec. 8g-1. Fund transfers.

8 (a) (Blank).

9 (b) (Blank).

10 (c) (Blank).

11 (d) (Blank).

12 (e) (Blank).

13 (f) (Blank).

14 (g) (Blank).

15 (h) (Blank).

16 (i) (Blank).

17 (j) (Blank).

18 (k) (Blank).

19 (l) (Blank).

20 (m) (Blank).

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

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

6           (p) (Blank). ~~In addition to any other transfers that may be~~  
7 ~~provided for by law, on July 1, 2019, or as soon thereafter as~~  
8 ~~practical, the State Comptroller shall direct and the State~~  
9 ~~Treasurer shall transfer amounts from the State Police~~  
10 ~~Whistleblower Reward and Protection Fund to the designated fund~~  
11 ~~not exceeding the following amount:~~

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

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

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

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

1 Revenue Fund to the Governor's Administrative Fund.

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

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

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

10 Sec. 13.2. Transfers among line item appropriations.

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

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

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

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

5 (a-2.5) (Blank).

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

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

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

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

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

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

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

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

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

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



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

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

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

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

12 (c-1) (Blank).

13 (c-2) (Blank).

14 (c-3) (Blank).

15 (c-4) (Blank).

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

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

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

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

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

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

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

1 agencies require the approval of the Governor.

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

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

26 (1) Disabled Student Personnel Reimbursement (Section

1 14-13.01 of the School Code);

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

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

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

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

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

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

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

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

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

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

1 eff. 8-9-19.)

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

3 Sec. 25. Fiscal year limitations.

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

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

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



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

10 (b-2) (Blank).

11 (b-2.5) (Blank).

12 (b-2.6) (Blank).

13 (b-2.6a) (Blank).

14 (b-2.6b) (Blank).

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

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

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

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

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

1 subsection (j) of this Section. Beginning on June 30, 2021,  
2 medical payments payable from appropriations that have  
3 otherwise expired may be paid out of the expiring appropriation  
4 during the 4-month period ending at the close of business on  
5 October 31.

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

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

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

13 (b-6) (Blank).

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

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

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

3 (b-9) (Blank).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

1 to fiscal year 2015;

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

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

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

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

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

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

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

16 (1) Definition of Medical Assistance.

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

1 victims of sexual assault.

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

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

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

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

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

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

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

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

1 2012 or prior fiscal years.

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

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

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

12 (30 ILCS 105/6z-27)

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

10 (30 ILCS 110/5 new)

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

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

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

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

1 revenue realized:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

1 years.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

17 (1) (Blank).

18 (2) (Blank).

19 (3) (Blank).

20 (4) (Blank).

21 (5) (Blank).

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

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

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

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

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

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

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

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

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

26 (b) As soon as possible after the first day of each month,

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

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

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

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

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

26 Notwithstanding any provision of law to the contrary,

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

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

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

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

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

5 (e) (Blank).

6 (f) (Blank).

7 (g) (Blank).

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

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

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

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

21 (30 ILCS 767/15-10)

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



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

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

4 ARTICLE 10. REVENUES

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

7 (35 ILCS 5/901)

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

9 Sec. 901. Collection authority.

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

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

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

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

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

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

15 (c) Deposits Into Income Tax Refund Fund.

16 (1) Beginning on January 1, 1989 and thereafter, the  
17 Department shall deposit a percentage of the amounts  
18 collected pursuant to subsections (a) and (b) (1), (2), and  
19 (3) of Section 201 of this Act into a fund in the State  
20 treasury known as the Income Tax Refund Fund. Beginning  
21 with State fiscal year 1990 and for each fiscal year  
22 thereafter, the percentage deposited into the Income Tax  
23 Refund Fund during a fiscal year shall be the Annual  
24 Percentage. For fiscal year 2011, the Annual Percentage  
25 shall be 8.75%. For fiscal year 2012, the Annual Percentage  
26 shall be 8.75%. For fiscal year 2013, the Annual Percentage

1 shall be 9.75%. For fiscal year 2014, the Annual Percentage  
2 shall be 9.5%. For fiscal year 2015, the Annual Percentage  
3 shall be 10%. For fiscal year 2018, the Annual Percentage  
4 shall be 9.8%. For fiscal year 2019, the Annual Percentage  
5 shall be 9.7%. For fiscal year 2020, the Annual Percentage  
6 shall be 9.5%. For fiscal year 2021, the Annual Percentage  
7 shall be 9%. For all other fiscal years, the Annual  
8 Percentage shall be calculated as a fraction, the numerator  
9 of which shall be the amount of refunds approved for  
10 payment by the Department during the preceding fiscal year  
11 as a result of overpayment of tax liability under  
12 subsections (a) and (b) (1), (2), and (3) of Section 201 of  
13 this Act plus the amount of such refunds remaining approved  
14 but unpaid at the end of the preceding fiscal year, minus  
15 the amounts transferred into the Income Tax Refund Fund  
16 from the Tobacco Settlement Recovery Fund, and the  
17 denominator of which shall be the amounts which will be  
18 collected pursuant to subsections (a) and (b) (1), (2), and  
19 (3) of Section 201 of this Act during the preceding fiscal  
20 year; except that in State fiscal year 2002, the Annual  
21 Percentage shall in no event exceed 7.6%. 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 (2) Beginning on January 1, 1989 and thereafter, the

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

1 and (b) (6), (7), and (8), (c) and (d) of Section 201 of  
2 this Act during the preceding fiscal year; except that in  
3 State fiscal year 2002, the Annual Percentage shall in no  
4 event exceed 23%. The Director of Revenue shall certify the  
5 Annual Percentage to the Comptroller on the last business  
6 day of the fiscal year immediately preceding the fiscal  
7 year for which it is to be effective.

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

13 (d) Expenditures from Income Tax Refund Fund.

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

19 (2) The Director shall order payment of refunds  
20 resulting from overpayment of tax liability under Section  
21 201 of this Act from the Income Tax Refund Fund only to the  
22 extent that amounts collected pursuant to Section 201 of  
23 this Act and transfers pursuant to this subsection (d) and  
24 item (3) of subsection (c) have been deposited and retained  
25 in the Fund.

26 (3) As soon as possible after the end of each fiscal

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

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

24 (4.5) As soon as possible after the end of fiscal year  
25 1999 and of each fiscal year thereafter, the Director shall  
26 order transferred and the State Treasurer and State

1 Comptroller shall transfer from the Income Tax Refund Fund  
2 to the General Revenue Fund any surplus remaining in the  
3 Income Tax Refund Fund as of the end of such fiscal year;  
4 excluding for fiscal years 2000, 2001, and 2002 amounts  
5 attributable to transfers under item (3) of subsection (c)  
6 less refunds resulting from the earned income tax credit.

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

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



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

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

15 (1) beginning February 1, 2015, and prior to February  
16 1, 2025, 1/30; and

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

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

22 (g) Deposits into the Commitment to Human Services Fund.  
23 Beginning February 1, 2015, the Department shall deposit the  
24 following portions of the revenue realized from the tax imposed  
25 upon individuals, trusts, and estates by subsections (a) and  
26 (b) of Section 201 of this Act, minus deposits into the Income

1 Tax Refund Fund, into the Commitment to Human Services Fund:

2 (1) beginning February 1, 2015, and prior to February  
3 1, 2025, 1/30; and

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

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

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

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

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

1           Sec. 901. Collection authority.

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

20           (b) Local Government Distributive Fund. Beginning August  
21 1, 2017 and continuing through January 31, 2021, the Treasurer  
22 shall transfer each month from the General Revenue Fund to the  
23 Local Government Distributive Fund an amount equal to the sum  
24 of (i) 6.06% (10% of the ratio of the 3% individual income tax  
25 rate prior to 2011 to the 4.95% individual income tax rate  
26 after July 1, 2017) of the net revenue realized from the tax

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

26 Notwithstanding any provision of law to the contrary,

1 beginning on July 6, 2017 (the effective date of Public Act  
2 100-23), those amounts required under this subsection (b) to be  
3 transferred by the Treasurer into the Local Government  
4 Distributive Fund from the General Revenue Fund shall be  
5 directly deposited into the Local Government Distributive Fund  
6 as the revenue is realized from the tax imposed by subsections  
7 (a) and (b) of Section 201 of this Act.

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

12 (c) Deposits Into Income Tax Refund Fund.

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

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

23 (2) Beginning on January 1, 1989 and thereafter, the  
24 Department shall deposit a percentage of the amounts  
25 collected pursuant to subsections (a) and (b) (6), (7), and  
26 (8), (c) and (d) of Section 201 of this Act into a fund in

1 the State treasury known as the Income Tax Refund Fund.  
2 Beginning with State fiscal year 1990 and for each fiscal  
3 year thereafter, the percentage deposited into the Income  
4 Tax Refund Fund during a fiscal year shall be the Annual  
5 Percentage. For fiscal year 2011, the Annual Percentage  
6 shall be 17.5%. For fiscal year 2012, the Annual Percentage  
7 shall be 17.5%. For fiscal year 2013, the Annual Percentage  
8 shall be 14%. For fiscal year 2014, the Annual Percentage  
9 shall be 13.4%. For fiscal year 2015, the Annual Percentage  
10 shall be 14%. For fiscal year 2018, the Annual Percentage  
11 shall be 17.5%. For fiscal year 2019, the Annual Percentage  
12 shall be 15.5%. For fiscal year 2020, the Annual Percentage  
13 shall be 14.25%. For fiscal year 2021, the Annual  
14 Percentage shall be 14%. For all other fiscal years, the  
15 Annual Percentage shall be calculated as a fraction, the  
16 numerator of which shall be the amount of refunds approved  
17 for payment by the Department during the preceding fiscal  
18 year as a result of overpayment of tax liability under  
19 subsections (a) and (b)(6), (7), and (8), (c) and (d) of  
20 Section 201 of this Act plus the amount of such refunds  
21 remaining approved but unpaid at the end of the preceding  
22 fiscal year, and the denominator of which shall be the  
23 amounts which will be collected pursuant to subsections (a)  
24 and (b)(6), (7), and (8), (c) and (d) of Section 201 of  
25 this Act during the preceding fiscal year; except that in  
26 State fiscal year 2002, the Annual Percentage shall in no

1 event exceed 23%. The Director of Revenue shall certify the  
2 Annual Percentage to the Comptroller on the last business  
3 day of the fiscal year immediately preceding the fiscal  
4 year for which it is to be effective.

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

10 (d) Expenditures from Income Tax Refund Fund.

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

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

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



1 Replacement Fund an amount, certified by the Director to  
2 the Comptroller, equal to the excess of the amount  
3 collected pursuant to subsections (c) and (d) of Section  
4 201 of this Act deposited into the Income Tax Refund Fund  
5 during the fiscal year over the amount of refunds resulting  
6 from overpayment of tax liability under subsections (c) and  
7 (d) of Section 201 of this Act paid from the Income Tax  
8 Refund Fund during the fiscal year.

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

21 (4.5) As soon as possible after the end of fiscal year  
22 1999 and of each fiscal year thereafter, the Director shall  
23 order transferred and the State Treasurer and State  
24 Comptroller shall transfer from the Income Tax Refund Fund  
25 to the General Revenue Fund any surplus remaining in the  
26 Income Tax Refund Fund as of the end of such fiscal year;

1 excluding for fiscal years 2000, 2001, and 2002 amounts  
2 attributable to transfers under item (3) of subsection (c)  
3 less refunds resulting from the earned income tax credit.

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

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

1 collected under subsections (a) and (b) of Section 201 of this  
2 Act, minus deposits into the Income Tax Refund Fund, the  
3 Department shall deposit 1.475% into the Income Tax Surcharge  
4 Local Government Distributive Fund in the State Treasury.

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

12 (1) beginning February 1, 2015, and prior to February  
13 1, 2025, 1/30; and

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

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

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

25 (1) beginning February 1, 2015, and prior to February  
26 1, 2025, 1/30; and

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

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

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

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

23 ARTICLE 15. SPECIAL DISTRICTS

24 Section 15-5. The State Finance Act is amended by changing

1 Section 8.25f as follows:

2 (30 ILCS 105/8.25f) (from Ch. 127, par. 144.25f)

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

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

|    | Fiscal Year | Total<br>Deposit |
|----|-------------|------------------|
| 17 | 1993        | \$0              |
| 18 | 1994        | 53,000,000       |
| 19 | 1995        | 58,000,000       |
| 20 | 1996        | 61,000,000       |
| 21 | 1997        | 64,000,000       |
| 22 | 1998        | 68,000,000       |
| 23 | 1999        | 71,000,000       |
| 24 | 2000        | 75,000,000       |

|    |      |                    |                        |
|----|------|--------------------|------------------------|
| 1  | 2001 |                    | 80,000,000             |
| 2  | 2002 |                    | 93,000,000             |
| 3  | 2003 |                    | 99,000,000             |
| 4  | 2004 |                    | 103,000,000            |
| 5  | 2005 |                    | 108,000,000            |
| 6  | 2006 |                    | 113,000,000            |
| 7  | 2007 |                    | 119,000,000            |
| 8  | 2008 |                    | 126,000,000            |
| 9  | 2009 |                    | 132,000,000            |
| 10 | 2010 |                    | 139,000,000            |
| 11 | 2011 |                    | 146,000,000            |
| 12 | 2012 |                    | 153,000,000            |
| 13 | 2013 |                    | 161,000,000            |
| 14 | 2014 |                    | 170,000,000            |
| 15 | 2015 |                    | 179,000,000            |
| 16 | 2016 |                    | 189,000,000            |
| 17 | 2017 |                    | 199,000,000            |
| 18 | 2018 |                    | 210,000,000            |
| 19 | 2019 |                    | 221,000,000            |
| 20 | 2020 |                    | 233,000,000            |
| 21 | 2021 | <u>300,000,000</u> | <del>246,000,000</del> |
| 22 | 2022 | <u>300,000,000</u> | <del>260,000,000</del> |
| 23 | 2023 | <u>300,000,000</u> | <del>275,000,000</del> |
| 24 | 2024 | <u>300,000,000</u> | <del>275,000,000</del> |
| 25 | 2025 | <u>300,000,000</u> | <del>275,000,000</del> |
| 26 | 2026 | <u>300,000,000</u> | <del>279,000,000</del> |

|    |             |                    |                        |
|----|-------------|--------------------|------------------------|
| 1  | 2027        | <u>375,000,000</u> | <del>292,000,000</del> |
| 2  | 2028        | <u>375,000,000</u> | <del>307,000,000</del> |
| 3  | 2029        | <u>375,000,000</u> | <del>322,000,000</del> |
| 4  | 2030        | <u>375,000,000</u> | <del>338,000,000</del> |
| 5  | 2031        | <u>375,000,000</u> | <del>350,000,000</del> |
| 6  | 2032        | <u>375,000,000</u> | <del>350,000,000</del> |
| 7  | <u>2033</u> |                    | <u>375,000,000</u>     |
| 8  | <u>2034</u> |                    | <u>375,000,000</u>     |
| 9  | <u>2035</u> |                    | <u>375,000,000</u>     |
| 10 | <u>2036</u> |                    | <u>450,000,000</u>     |

11 and  
 12 each fiscal year thereafter  
 13 that bonds are outstanding  
 14 under Section 13.2 of the  
 15 Metropolitan Pier and Exposition  
 16 Authority Act, but not after  
 17 fiscal year 2060.

18 Provided that all amounts deposited in the Fund and  
 19 requested in the Authority's certificate have been paid to the  
 20 Authority, all amounts remaining in the McCormick Place  
 21 Expansion Project Fund on the last day of any month shall be  
 22 transferred to the General Revenue Fund.

23 (b) Authority certificate. Beginning with fiscal year 1994  
 24 and continuing for each fiscal year thereafter, the Chairman of  
 25 the Metropolitan Pier and Exposition Authority shall annually  
 26 certify to the State Comptroller and the State Treasurer the

1 amount necessary and required, during the fiscal year with  
2 respect to which the certification is made, to pay the debt  
3 service requirements (including amounts to be paid with respect  
4 to arrangements to provide additional security or liquidity) on  
5 all outstanding bonds and notes, including refunding bonds,  
6 (collectively referred to as "bonds") in an amount issued by  
7 the Authority pursuant to Section 13.2 of the Metropolitan Pier  
8 and Exposition Authority Act. The certificate may be amended  
9 from time to time as necessary.

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

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

13 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

14 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
15 and trailers that are required to be registered with an agency  
16 of this State, each retailer required or authorized to collect  
17 the tax imposed by this Act shall pay to the Department the  
18 amount of such tax (except as otherwise provided) at the time  
19 when he is required to file his return for the period during  
20 which such tax was collected, less a discount of 2.1% prior to  
21 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
22 per calendar year, whichever is greater, which is allowed to  
23 reimburse the retailer for expenses incurred in collecting the  
24 tax, keeping records, preparing and filing returns, remitting



1 the tax and supplying data to the Department on request. The  
2 discount under this Section is not allowed for the 1.25%  
3 portion of taxes paid on aviation fuel that is subject to the  
4 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
5 47133. In the case of retailers who report and pay the tax on a  
6 transaction by transaction basis, as provided in this Section,  
7 such discount shall be taken with each such tax remittance  
8 instead of when such retailer files his periodic return. The  
9 discount allowed under this Section is allowed only for returns  
10 that are filed in the manner required by this Act. The  
11 Department may disallow the discount for retailers whose  
12 certificate of registration is revoked at the time the return  
13 is filed, but only if the Department's decision to revoke the  
14 certificate of registration has become final. A retailer need  
15 not remit that part of any tax collected by him to the extent  
16 that he is required to remit and does remit the tax imposed by  
17 the Retailers' Occupation Tax Act, with respect to the sale of  
18 the same property.

19 Where such tangible personal property is sold under a  
20 conditional sales contract, or under any other form of sale  
21 wherein the payment of the principal sum, or a part thereof, is  
22 extended beyond the close of the period for which the return is  
23 filed, the retailer, in collecting the tax (except as to motor  
24 vehicles, watercraft, aircraft, and trailers that are required  
25 to be registered with an agency of this State), may collect for  
26 each tax return period, only the tax applicable to that part of

1 the selling price actually received during such tax return  
2 period.

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

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

- 24 1. The name of the seller;
- 25 2. The address of the principal place of business from  
26 which he engages in the business of selling tangible

1 personal property at retail in this State;

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

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

9 5. The amount of tax due;

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

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

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

26 If a taxpayer fails to sign a return within 30 days after

1 the proper notice and demand for signature by the Department,  
2 the return shall be considered valid and any amount shown to be  
3 due on the return shall be deemed assessed.

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

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

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

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

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

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

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

23 Before October 1, 2000, if the taxpayer's average monthly  
24 tax liability to the Department under this Act, the Retailers'  
25 Occupation Tax Act, the Service Occupation Tax Act, the Service  
26 Use Tax Act was \$10,000 or more during the preceding 4 complete

1 calendar quarters, he shall file a return with the Department  
2 each month by the 20th day of the month next following the  
3 month during which such tax liability is incurred and shall  
4 make payments to the Department on or before the 7th, 15th,  
5 22nd and last day of the month during which such liability is  
6 incurred. On and after October 1, 2000, if the taxpayer's  
7 average monthly tax liability to the Department under this Act,  
8 the Retailers' Occupation Tax Act, the Service Occupation Tax  
9 Act, and the Service Use Tax Act was \$20,000 or more during the  
10 preceding 4 complete calendar quarters, he shall file a return  
11 with the Department each month by the 20th day of the month  
12 next following the month during which such tax liability is  
13 incurred and shall make payment to the Department on or before  
14 the 7th, 15th, 22nd and last day of the month during which such  
15 liability is incurred. If the month during which such tax  
16 liability is incurred began prior to January 1, 1985, each  
17 payment shall be in an amount equal to 1/4 of the taxpayer's  
18 actual liability for the month or an amount set by the  
19 Department not to exceed 1/4 of the average monthly liability  
20 of the taxpayer to the Department for the preceding 4 complete  
21 calendar quarters (excluding the month of highest liability and  
22 the month of lowest liability in such 4 quarter period). If the  
23 month during which such tax liability is incurred begins on or  
24 after January 1, 1985, and prior to January 1, 1987, each  
25 payment shall be in an amount equal to 22.5% of the taxpayer's  
26 actual liability for the month or 27.5% of the taxpayer's

1 liability for the same calendar month of the preceding year. If  
2 the month during which such tax liability is incurred begins on  
3 or after January 1, 1987, and prior to January 1, 1988, each  
4 payment shall be in an amount equal to 22.5% of the taxpayer's  
5 actual liability for the month or 26.25% 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, 1988, and prior to January 1, 1989, or  
9 begins on or after January 1, 1996, each payment shall be in an  
10 amount equal to 22.5% of the taxpayer's actual liability for  
11 the month or 25% of the taxpayer's liability for the same  
12 calendar month of the preceding year. If the month during which  
13 such tax liability is incurred begins on or after January 1,  
14 1989, and prior to 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 or 100% of the taxpayer's  
18 actual liability for the quarter monthly reporting period. The  
19 amount of such quarter monthly payments shall be credited  
20 against the final tax liability of the taxpayer's return for  
21 that month. Before October 1, 2000, once applicable, the  
22 requirement of the making of quarter monthly payments to the  
23 Department shall continue until such taxpayer's average  
24 monthly liability to the Department during the preceding 4  
25 complete calendar quarters (excluding the month of highest  
26 liability and the month of lowest liability) is less than

1 \$9,000, or until such taxpayer's average monthly liability to  
2 the Department as computed for each calendar quarter of the 4  
3 preceding complete calendar quarter period is less than  
4 \$10,000. However, if a taxpayer can show the Department that a  
5 substantial change in the taxpayer's business has occurred  
6 which causes the taxpayer to anticipate that his average  
7 monthly tax liability for the reasonably foreseeable future  
8 will fall below the \$10,000 threshold stated above, then such  
9 taxpayer may petition the Department for change in such  
10 taxpayer's reporting status. On and after October 1, 2000, once  
11 applicable, the requirement of the making of quarter monthly  
12 payments to the Department shall continue until such taxpayer's  
13 average monthly liability to the Department during the  
14 preceding 4 complete calendar quarters (excluding the month of  
15 highest liability and the month of lowest liability) is less  
16 than \$19,000 or until such taxpayer's average monthly liability  
17 to the Department as computed for each calendar quarter of the  
18 4 preceding complete calendar quarter period is less than  
19 \$20,000. However, if a taxpayer can show the Department that a  
20 substantial change in the taxpayer's business has occurred  
21 which causes the taxpayer to anticipate that his average  
22 monthly tax liability for the reasonably foreseeable future  
23 will fall below the \$20,000 threshold stated above, then such  
24 taxpayer may petition the Department for a change in such  
25 taxpayer's reporting status. The Department shall change such  
26 taxpayer's reporting status unless it finds that such change is



1 seasonal in nature and not likely to be long term. If any such  
2 quarter monthly payment is not paid at the time or in the  
3 amount required by this Section, then the taxpayer shall be  
4 liable for penalties and interest on the difference between the  
5 minimum amount due and the amount of such quarter monthly  
6 payment actually and timely paid, except insofar as the  
7 taxpayer has previously made payments for that month to the  
8 Department in excess of the minimum payments previously due as  
9 provided in this Section. The Department shall make reasonable  
10 rules and regulations to govern the quarter monthly payment  
11 amount and quarter monthly payment dates for taxpayers who file  
12 on other than a calendar monthly basis.

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

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

14 If the retailer is otherwise required to file a monthly  
15 return and if the retailer'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  
19 year being due by April 20 of such year; with the return for  
20 April, May and June of a given year being due by July 20 of such  
21 year; with the return for July, August and September of a given  
22 year being due by October 20 of such year, and with the return  
23 for October, November and December of a given year being due by  
24 January 20 of the following year.

25 If the retailer is otherwise required to file a monthly or  
26 quarterly return and if the retailer'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 retailer may file his return, in the  
10 case of any retailer who ceases to engage in a kind of business  
11 which makes him responsible for filing returns under this Act,  
12 such retailer shall file a final return under this Act with the  
13 Department not more than one month after discontinuing such  
14 business.

15 In addition, with respect to motor vehicles, watercraft,  
16 aircraft, and trailers that are required to be registered with  
17 an agency of this State, except as otherwise provided in this  
18 Section, every retailer selling this kind of tangible personal  
19 property shall file, with the Department, upon a form to be  
20 prescribed and supplied by the Department, a separate return  
21 for each such item of tangible personal property which the  
22 retailer sells, except that if, in the same transaction, (i) a  
23 retailer of aircraft, watercraft, motor vehicles or trailers  
24 transfers more than one aircraft, watercraft, motor vehicle or  
25 trailer to another aircraft, watercraft, motor vehicle or  
26 trailer retailer for the purpose of resale or (ii) a retailer

1 of aircraft, watercraft, motor vehicles, or trailers transfers  
2 more than one aircraft, watercraft, motor vehicle, or trailer  
3 to a purchaser for use as a qualifying rolling stock as  
4 provided in Section 3-55 of this Act, then that seller may  
5 report the transfer of all the aircraft, watercraft, motor  
6 vehicles or trailers involved in that transaction to the  
7 Department on the same uniform invoice-transaction reporting  
8 return form. For purposes of this Section, "watercraft" means a  
9 Class 2, Class 3, or Class 4 watercraft as defined in Section  
10 3-2 of the Boat Registration and Safety Act, a personal  
11 watercraft, or any boat equipped with an inboard motor.

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

1 manner and form as required by the Department.

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 2 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 and 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 2 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 date 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 tax  
18 that is imposed by this Act may be transmitted to the  
19 Department by way of the State agency with which, or State  
20 officer with whom, the tangible personal property must be  
21 titled or registered (if titling or registration is required)  
22 if the Department and such agency or State officer determine  
23 that this procedure will expedite the processing of  
24 applications for title or 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 tax receipt  
4 (or a certificate of exemption if the Department is satisfied  
5 that the particular sale is tax exempt) which such purchaser  
6 may submit to the agency with which, or State officer with  
7 whom, he must title or register the tangible personal property  
8 that is involved (if titling or registration is required) in  
9 support of such purchaser's application for an Illinois  
10 certificate or other evidence of title or registration to such  
11 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 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 Where a retailer collects the tax with respect to the  
13 selling price of tangible personal property which he sells and  
14 the purchaser thereafter returns such tangible personal  
15 property and the retailer refunds the selling price thereof to  
16 the purchaser, such retailer shall also refund, to the  
17 purchaser, the tax so collected from the purchaser. When filing  
18 his return for the period in which he refunds such tax to the  
19 purchaser, the retailer may deduct the amount of the tax so  
20 refunded by him to the purchaser from any other use tax which  
21 such retailer may be required to pay or remit to the  
22 Department, as shown by such return, if the amount of the tax  
23 to be deducted was previously remitted to the Department by  
24 such retailer. If the retailer has not previously remitted the  
25 amount of such tax to the Department, he is entitled to no  
26 deduction under this Act upon refunding such tax to the



1 purchaser.

2 Any retailer filing a return under this Section shall also  
3 include (for the purpose of paying tax thereon) the total tax  
4 covered by such return upon the selling price of tangible  
5 personal property purchased by him at retail from a retailer,  
6 but as to which the tax imposed by this Act was not collected  
7 from the retailer filing such return, and such retailer shall  
8 remit the amount of such tax to the Department when filing such  
9 return.

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

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

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

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

1 pay into the County and Mass Transit District Fund 4% of the  
2 net revenue realized for the preceding month from the 6.25%  
3 general rate on the selling price of tangible personal property  
4 which is purchased outside Illinois at retail from a retailer  
5 and which is titled or registered by an agency of this State's  
6 government.

7 Beginning January 1, 1990, each month the Department shall  
8 pay into the State and Local Sales Tax Reform Fund, a special  
9 fund in the State Treasury, 20% of the net revenue realized for  
10 the preceding month from the 6.25% general rate on the selling  
11 price of tangible personal property, other than (i) tangible  
12 personal property which is purchased outside Illinois at retail  
13 from a retailer and which is titled or registered by an agency  
14 of this State's government and (ii) aviation fuel sold on or  
15 after December 1, 2019. This exception 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 State.

18 For aviation fuel sold on or after December 1, 2019, each  
19 month the Department shall pay into the State Aviation Program  
20 Fund 20% of the net revenue realized for the preceding month  
21 from the 6.25% general rate on the selling price of aviation  
22 fuel, less an amount estimated by the Department to be required  
23 for refunds of the 20% portion of the tax on aviation fuel  
24 under this Act, which amount shall be deposited into the  
25 Aviation Fuel Sales Tax Refund Fund. The Department shall only  
26 pay moneys into the State Aviation Program Fund and the

1 Aviation Fuels Sales Tax Refund Fund under this Act 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 State.

4 Beginning August 1, 2000, each month the Department shall  
5 pay into the State and Local Sales Tax Reform Fund 100% of the  
6 net revenue realized for the preceding month from the 1.25%  
7 rate on the selling price of motor fuel and gasohol. Beginning  
8 September 1, 2010, each month the Department shall pay into the  
9 State and Local Sales Tax Reform Fund 100% of the net revenue  
10 realized for the preceding month from the 1.25% rate on the  
11 selling price of sales tax holiday items.

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

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

26 Beginning July 1, 2011, each month the Department shall pay

1 into the Clean Air Act Permit Fund 80% of the net revenue  
2 realized for the preceding month from the 6.25% general rate on  
3 the selling price of sorbents used in Illinois in the process  
4 of sorbent injection as used to comply with the Environmental  
5 Protection Act or the federal Clean Air Act, but the total  
6 payment into the Clean Air Act Permit Fund under this Act and  
7 the Retailers' Occupation Tax Act shall not exceed \$2,000,000  
8 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 Service Use Tax Act, the Service  
12 Occupation Tax Act, and the Retailers' Occupation Tax Act an  
13 amount equal to the average monthly deficit in the Underground  
14 Storage Tank Fund during the prior year, as certified annually  
15 by the Illinois Environmental Protection Agency, but the total  
16 payment into the Underground Storage Tank Fund under this Act,  
17 the Service Use Tax Act, the Service Occupation Tax Act, and  
18 the Retailers' Occupation Tax Act shall not exceed \$18,000,000  
19 in any State fiscal year. As used in this paragraph, the  
20 "average monthly deficit" shall be equal to the difference  
21 between the average monthly claims for payment by the fund and  
22 the average monthly revenues deposited into the fund, excluding  
23 payments made pursuant to this paragraph.

24 Beginning July 1, 2015, of the remainder of the moneys  
25 received by the Department under this Act, the Service Use Tax  
26 Act, the Service Occupation Tax Act, and the Retailers'

1 Occupation Tax Act, each month the Department shall deposit  
2 \$500,000 into the State 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 Bond Account  
25 in the 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  | Fiscal Year | Total 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   |
| 26 | 2016        | 189,000,000   |



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

13 As soon as possible after the first day of each month, upon  
14 certification of the Department of Revenue, the Comptroller  
15 shall order transferred and the Treasurer shall transfer from  
16 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
17 equal to 1.7% of 80% of the net revenue realized under this Act  
18 for the second preceding month. Beginning April 1, 2000, this  
19 transfer is no longer required and shall not be made.

20 Net revenue realized for a month shall be the revenue  
21 collected by the State pursuant to this Act, less the amount  
22 paid out during that month as refunds to taxpayers for  
23 overpayment of liability.

24 For greater simplicity of administration, manufacturers,  
25 importers and wholesalers whose products are sold at retail in  
26 Illinois by numerous retailers, and who wish to do so, may



1 assume the responsibility for accounting and paying to the  
2 Department all tax accruing under this Act with respect to such  
3 sales, if the retailers who are affected do not make written  
4 objection to the Department to this arrangement.

5 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
6 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
7 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section  
8 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
9 6-28-19; 101-604, eff. 12-13-19.)

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

12 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

13 Sec. 9. Each serviceman required or authorized to collect  
14 the tax herein imposed shall pay to the Department the amount  
15 of such tax (except as otherwise provided) at the time when he  
16 is required to file his return for the period during which such  
17 tax was collected, less a discount of 2.1% prior to January 1,  
18 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
19 year, whichever is greater, which is allowed to reimburse the  
20 serviceman for expenses incurred in collecting the tax, keeping  
21 records, preparing and filing returns, remitting the tax and  
22 supplying data to the Department on request. The discount under  
23 this Section is not allowed for the 1.25% portion of taxes paid  
24 on aviation fuel that is subject to the revenue use

1 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The  
2 discount allowed under this Section is allowed only for returns  
3 that are filed in the manner required by this Act. The  
4 Department may disallow the discount for servicemen whose  
5 certificate of registration is revoked at the time the return  
6 is filed, but only if the Department's decision to revoke the  
7 certificate of registration has become final. A serviceman need  
8 not remit that part of any tax collected by him to the extent  
9 that he is required to pay and does pay the tax imposed by the  
10 Service Occupation Tax Act with respect to his sale of service  
11 involving the incidental transfer by him of the same property.

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

26 The Department may require returns to be filed on a

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

7 1. The name of the seller;

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

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

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

16 5. The amount of tax due;

17 5-5. The signature of the taxpayer; and

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

20 Each serviceman required or authorized to collect the tax  
21 imposed by this Act on aviation fuel transferred as an incident  
22 of a sale of service in this State during the preceding  
23 calendar month shall, instead of reporting and paying tax on  
24 aviation fuel as otherwise required by this Section, report and  
25 pay such tax on a separate aviation fuel tax return. The  
26 requirements related to the return shall be as otherwise

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

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

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

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

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

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

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

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

1 in the manner authorized by the Department.

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

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

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

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

25 Notwithstanding any other provision in this Act concerning  
26 the time within which a serviceman may file his return, in the

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

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

23 Any serviceman filing a return hereunder shall also include  
24 the total tax upon the selling price of tangible personal  
25 property purchased for use by him as an incident to a sale of  
26 service, and such serviceman shall remit the amount of such tax

1 to the Department when filing such return.

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

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

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

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



1 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 Fuel 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.

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

25 Beginning July 1, 2013, each month the Department shall pay  
26 into the Underground Storage Tank Fund from the proceeds

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

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

19 Of the remainder of the moneys received by the Department  
20 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
21 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
22 and after July 1, 1989, 3.8% thereof shall be paid into the  
23 Build Illinois Fund; provided, however, that if in any fiscal  
24 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
25 may be, of the moneys received by the Department and required  
26 to be paid into the Build Illinois Fund pursuant to Section 3

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

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

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

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

|    | Fiscal Year | Total<br>Deposit |
|----|-------------|------------------|
| 19 | 1993        | \$0              |
| 20 | 1994        | 53,000,000       |
| 21 | 1995        | 58,000,000       |
| 22 | 1996        | 61,000,000       |
| 23 | 1997        | 64,000,000       |
| 24 | 1998        | 68,000,000       |
| 25 | 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 | <u>300,000,000</u> | <del>246,000,000</del> |
| 23 | 2022 | <u>300,000,000</u> | <del>260,000,000</del> |
| 24 | 2023 | <u>300,000,000</u> | <del>275,000,000</del> |
| 25 | 2024 | <u>300,000,000</u> | <del>275,000,000</del> |
| 26 | 2025 | <u>300,000,000</u> | <del>275,000,000</del> |

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

12                   and  
13                   each fiscal year  
14                   thereafter that bonds  
15                   are outstanding under  
16                   Section 13.2 of the  
17                   Metropolitan Pier and  
18                   Exposition Authority Act,  
19                   but not after fiscal year 2060.

20                   Beginning July 20, 1993 and in each month of each fiscal  
21                   year thereafter, one-eighth of the amount requested in the  
22                   certificate of the Chairman of the Metropolitan Pier and  
23                   Exposition Authority for that fiscal year, less the amount  
24                   deposited into the McCormick Place Expansion Project Fund by  
25                   the State Treasurer in the respective month under subsection  
26                   (g) of Section 13 of the Metropolitan Pier and Exposition

1 Authority Act, plus cumulative deficiencies in the deposits  
2 required under this Section for previous months and years,  
3 shall be deposited into the McCormick Place Expansion Project  
4 Fund, until the full amount requested for the fiscal year, but  
5 not in excess of the amount specified above as "Total Deposit",  
6 has been deposited.

7 Subject to payment of amounts into the Capital Projects  
8 Fund, the Clean Air Act Permit Fund, 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, for aviation fuel sold on or after December 1, 2019,  
12 the Department shall each month deposit into the Aviation Fuel  
13 Sales Tax Refund Fund an amount estimated by the Department to  
14 be required for refunds of the 80% portion of the tax on  
15 aviation fuel under this Act. The Department shall only deposit  
16 moneys into the Aviation Fuel Sales Tax Refund Fund under this  
17 paragraph for so long as the revenue use requirements of 49  
18 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

19 Subject to payment of amounts into the Build Illinois Fund  
20 and the McCormick Place Expansion Project Fund pursuant to the  
21 preceding paragraphs or in any amendments thereto hereafter  
22 enacted, beginning July 1, 1993 and ending on September 30,  
23 2013, the Department shall each month pay into the Illinois Tax  
24 Increment Fund 0.27% of 80% of the net revenue realized for the  
25 preceding month from the 6.25% general rate on the selling  
26 price of tangible personal property.



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

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

1 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
2 the cash receipts collected during the preceding fiscal year by  
3 the Audit Bureau of the Department under the Use Tax Act, the  
4 Service Use Tax Act, the Service Occupation Tax Act, the  
5 Retailers' Occupation Tax Act, and associated local occupation  
6 and use taxes administered by the Department.

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

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

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

| 10 | Fiscal Year ..... | Total Deposit |
|----|-------------------|---------------|
| 11 | 2024 .....        | \$200,000,000 |
| 12 | 2025 .....        | \$206,000,000 |
| 13 | 2026 .....        | \$212,200,000 |
| 14 | 2027 .....        | \$218,500,000 |
| 15 | 2028 .....        | \$225,100,000 |
| 16 | 2029 .....        | \$288,700,000 |
| 17 | 2030 .....        | \$298,900,000 |
| 18 | 2031 .....        | \$309,300,000 |
| 19 | 2032 .....        | \$320,100,000 |
| 20 | 2033 .....        | \$331,200,000 |
| 21 | 2034 .....        | \$341,200,000 |
| 22 | 2035 .....        | \$351,400,000 |
| 23 | 2036 .....        | \$361,900,000 |
| 24 | 2037 .....        | \$372,800,000 |
| 25 | 2038 .....        | \$384,000,000 |
| 26 | 2039 .....        | \$395,500,000 |

|   |            |               |
|---|------------|---------------|
| 1 | 2040 ..... | \$407,400,000 |
| 2 | 2041 ..... | \$419,600,000 |
| 3 | 2042 ..... | \$432,200,000 |
| 4 | 2043 ..... | \$445,100,000 |

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

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

24 Of the remainder of the moneys received by the Department  
25 pursuant to this Act, 75% thereof shall be paid into the  
26 General Revenue Fund of the State Treasury and 25% shall be

1 reserved in a special account and used only for the transfer to  
2 the Common School Fund as part of the monthly transfer from the  
3 General Revenue Fund in accordance with Section 8a of the State  
4 Finance Act.

5 As soon as possible after the first day of each month, upon  
6 certification of the Department of Revenue, the Comptroller  
7 shall order transferred and the Treasurer shall transfer from  
8 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
9 equal to 1.7% of 80% of the net revenue realized under this Act  
10 for the second preceding month. Beginning April 1, 2000, this  
11 transfer is no longer required and shall not be made.

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

16 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
17 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
18 15, Section 15-15, eff. 6-5-19; 101-10, Article 25, Section  
19 25-110, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
20 6-28-19; 101-604, eff. 12-13-19.)

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

23 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

24 Sec. 9. Each serviceman required or authorized to collect

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

19 Where such tangible personal property is sold under a  
20 conditional sales contract, or under any other form of sale  
21 wherein the payment of the principal sum, or a part thereof, is  
22 extended beyond the close of the period for which the return is  
23 filed, the serviceman, in collecting the tax may collect, for  
24 each tax return period, only the tax applicable to the part of  
25 the selling price actually received during such tax return  
26 period.

1           Except as provided hereinafter in this Section, on or  
2 before the twentieth day of each calendar month, such  
3 serviceman shall file a return for the preceding calendar month  
4 in accordance with reasonable rules and regulations to be  
5 promulgated by the Department of Revenue. Such return shall be  
6 filed on a form prescribed by the Department and shall contain  
7 such information as the Department may reasonably require. On  
8 and after January 1, 2018, with respect to servicemen whose  
9 annual gross receipts average \$20,000 or more, all returns  
10 required to be filed pursuant to this Act shall be filed  
11 electronically. Servicemen who demonstrate that they do not  
12 have access to the Internet or demonstrate hardship in filing  
13 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 business as a serviceman in this State;
- 25           3. The total amount of taxable receipts received by him  
26           during the preceding calendar month, including receipts



1 from charge and time sales, but less all deductions allowed  
2 by law;

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

5 5. The amount of tax due;

6 5-5. The signature of the taxpayer; and

7 6. Such other reasonable information as the Department  
8 may require.

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

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

6           Prior to October 1, 2003, and on and after September 1,  
7 2004 a serviceman may accept a Manufacturer's Purchase Credit  
8 certification from a purchaser in satisfaction of Service Use  
9 Tax as provided in Section 3-70 of the Service Use Tax Act if  
10 the purchaser provides the appropriate documentation as  
11 required by Section 3-70 of the Service Use Tax Act. A  
12 Manufacturer's Purchase Credit certification, accepted prior  
13 to October 1, 2003 or on or after September 1, 2004 by a  
14 serviceman as provided in Section 3-70 of the Service Use Tax  
15 Act, may be used by that serviceman to satisfy Service  
16 Occupation Tax liability in the amount claimed in the  
17 certification, not to exceed 6.25% of the receipts subject to  
18 tax from a qualifying purchase. A Manufacturer's Purchase  
19 Credit reported on any original or amended return filed under  
20 this Act after October 20, 2003 for reporting periods prior to  
21 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
22 Credit reported on annual returns due on or after January 1,  
23 2005 will be disallowed for periods prior to September 1, 2004.  
24 No Manufacturer's Purchase Credit may be used after September  
25 30, 2003 through August 31, 2004 to satisfy any tax liability  
26 imposed under this Act, including any audit liability.

1           If the serviceman's average monthly tax liability to the  
2 Department does not exceed \$200, the Department may authorize  
3 his returns to be filed on a quarter annual basis, with the  
4 return for January, February and March of a given year being  
5 due by April 20 of such year; with the return for April, May  
6 and June of a given year being due by July 20 of such year; with  
7 the return for July, August and September of a given year being  
8 due by October 20 of such year, and with the return for  
9 October, November and December of a given year being due by  
10 January 20 of the following year.

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

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

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

25           Beginning October 1, 1993, a taxpayer who has an average  
26 monthly tax liability of \$150,000 or more shall make all

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

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

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

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

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

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

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

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

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

11 Where the serviceman has more than one business registered  
12 with the Department under separate registrations hereunder,  
13 such serviceman shall file separate returns for each registered  
14 business.

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

18 Beginning January 1, 1990, each month the Department shall  
19 pay into the County and Mass Transit District Fund 4% of the  
20 revenue realized for the preceding month from the 6.25% general  
21 rate on sales of tangible personal property other than aviation  
22 fuel sold on or after December 1, 2019. 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 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 20% 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 20% 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        | <u>300,000,000</u> | <del>246,000,000</del> |
| 7  | 2022        | <u>300,000,000</u> | <del>260,000,000</del> |
| 8  | 2023        | <u>300,000,000</u> | <del>275,000,000</del> |
| 9  | 2024        | <u>300,000,000</u> | <del>275,000,000</del> |
| 10 | 2025        | <u>300,000,000</u> | <del>275,000,000</del> |
| 11 | 2026        | <u>300,000,000</u> | <del>279,000,000</del> |
| 12 | 2027        | <u>375,000,000</u> | <del>292,000,000</del> |
| 13 | 2028        | <u>375,000,000</u> | <del>307,000,000</del> |
| 14 | 2029        | <u>375,000,000</u> | <del>322,000,000</del> |
| 15 | 2030        | <u>375,000,000</u> | <del>338,000,000</del> |
| 16 | 2031        | <u>375,000,000</u> | <del>350,000,000</del> |
| 17 | 2032        | <u>375,000,000</u> | <del>350,000,000</del> |
| 18 | <u>2033</u> |                    | <u>375,000,000</u>     |
| 19 | <u>2034</u> |                    | <u>375,000,000</u>     |
| 20 | <u>2035</u> |                    | <u>375,000,000</u>     |
| 21 | <u>2036</u> |                    | <u>450,000,000</u>     |

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

1 Metropolitan Pier and  
2 Exposition Authority Act,  
3 but not after fiscal year 2060.

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

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

1 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
2 47133 are binding on the State.

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  
26 public-private agreement between the public agency and private



1 entity and completion of the civic build, beginning on July 1,  
 2 2023, of the remainder of the moneys received by the Department  
 3 under 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 25-55 of the Public-Private Partnership  
 15 for Civic and Transit Infrastructure Project Act. As used in  
 16 this paragraph, "civic build", "private entity",  
 17 "public-private agreement", and "public agency" have the  
 18 meanings provided in Section 25-10 of the Public-Private  
 19 Partnership for Civic and Transit Infrastructure Project Act.

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

|    |      |       |               |
|----|------|-------|---------------|
| 1  | 2030 | ..... | \$298,900,000 |
| 2  | 2031 | ..... | \$309,300,000 |
| 3  | 2032 | ..... | \$320,100,000 |
| 4  | 2033 | ..... | \$331,200,000 |
| 5  | 2034 | ..... | \$341,200,000 |
| 6  | 2035 | ..... | \$351,400,000 |
| 7  | 2036 | ..... | \$361,900,000 |
| 8  | 2037 | ..... | \$372,800,000 |
| 9  | 2038 | ..... | \$384,000,000 |
| 10 | 2039 | ..... | \$395,500,000 |
| 11 | 2040 | ..... | \$407,400,000 |
| 12 | 2041 | ..... | \$419,600,000 |
| 13 | 2042 | ..... | \$432,200,000 |
| 14 | 2043 | ..... | \$445,100,000 |

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

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

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

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

18 The Department may, upon separate written notice to a  
19 taxpayer, require the taxpayer to prepare and file with the  
20 Department on a form prescribed by the Department within not  
21 less than 60 days after receipt of the notice an annual  
22 information return for the tax year specified in the notice.  
23 Such annual return to the Department shall include a statement  
24 of gross receipts as shown by the taxpayer's last Federal  
25 income tax return. If the total receipts of the business as  
26 reported in the Federal income tax return do not agree with the

1 gross receipts reported to the Department of Revenue for the  
2 same period, the taxpayer shall attach to his annual return a  
3 schedule showing a reconciliation of the 2 amounts and the  
4 reasons for the difference. The taxpayer's annual return to the  
5 Department shall also disclose the cost of goods sold by the  
6 taxpayer during the year covered by such return, opening and  
7 closing inventories of such goods for such year, cost of goods  
8 used from stock or taken from stock and given away by the  
9 taxpayer during such year, pay roll information of the  
10 taxpayer's business during such year and any additional  
11 reasonable information which the Department deems would be  
12 helpful in determining the accuracy of the monthly, quarterly  
13 or annual returns filed by such taxpayer as hereinbefore  
14 provided for in this Section.

15 If the annual information return required by this Section  
16 is not filed when and as required, the taxpayer shall be liable  
17 as follows:

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

25 (ii) On and after January 1, 1994, the taxpayer shall  
26 be liable for a penalty as described in Section 3-4 of the

1 Uniform Penalty and Interest Act.

2 The chief executive officer, proprietor, owner or highest  
3 ranking manager shall sign the annual return to certify the  
4 accuracy of the information contained therein. Any person who  
5 willfully signs the annual return containing false or  
6 inaccurate information shall be guilty of perjury and punished  
7 accordingly. The annual return form prescribed by the  
8 Department shall include a warning that the person signing the  
9 return may be liable for perjury.

10 The foregoing portion of this Section concerning the filing  
11 of an annual information return shall not apply to a serviceman  
12 who is not required to file an income tax return with the  
13 United States Government.

14 As soon as possible after the first day of each month, upon  
15 certification of the Department of Revenue, the Comptroller  
16 shall order transferred and the Treasurer shall transfer from  
17 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
18 equal to 1.7% of 80% of the net revenue realized under this Act  
19 for the second preceding month. Beginning April 1, 2000, this  
20 transfer is no longer required and shall not be made.

21 Net revenue realized for a month shall be the revenue  
22 collected by the State pursuant to this Act, less the amount  
23 paid out during that month as refunds to taxpayers for  
24 overpayment of liability.

25 For greater simplicity of administration, it shall be  
26 permissible for manufacturers, importers and wholesalers whose

1 products are sold by numerous servicemen in Illinois, and who  
2 wish to do so, to assume the responsibility for accounting and  
3 paying to the Department all tax accruing under this Act with  
4 respect to such sales, if the servicemen who are affected do  
5 not make written objection to the Department to this  
6 arrangement.

7 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
8 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
9 15, Section 15-20, eff. 6-5-19; 101-10, Article 25, Section  
10 25-115, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
11 6-28-19; 101-604, eff. 12-13-19.)

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

14 (35 ILCS 120/3) (from Ch. 120, par. 442)

15 Sec. 3. Except as provided in this Section, on or before  
16 the twentieth day of each calendar month, every person engaged  
17 in the business of selling tangible personal property at retail  
18 in this State during the preceding calendar month shall file a  
19 return with the Department, stating:

20 1. The name of the seller;

21 2. His residence address and the address of his  
22 principal place of business and the address of the  
23 principal place of business (if that is a different  
24 address) from which he engages in the business of selling

1           tangible personal property at retail in this State;

2           3. Total amount of receipts received by him during the  
3 preceding calendar month or quarter, as the case may be,  
4 from sales of tangible personal property, and from services  
5 furnished, by him during such preceding calendar month or  
6 quarter;

7           4. Total amount received by him during the preceding  
8 calendar month or quarter on charge and time sales of  
9 tangible personal property, and from services furnished,  
10 by him prior to the month or quarter for which the return  
11 is filed;

12           5. Deductions allowed by law;

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

16           7. The amount of credit provided in Section 2d of this  
17 Act;

18           8. The amount of tax due;

19           9. The signature of the taxpayer; and

20           10. Such other reasonable information as the  
21 Department may require.

22           On and after January 1, 2018, except for returns for motor  
23 vehicles, watercraft, aircraft, and trailers that are required  
24 to be registered with an agency of this State, with respect to  
25 retailers whose annual gross receipts average \$20,000 or more,  
26 all returns required to be filed pursuant to this Act shall be



1 filed electronically. Retailers who demonstrate that they do  
2 not have access to the Internet or demonstrate hardship in  
3 filing electronically may petition the Department to waive the  
4 electronic filing requirement.

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

9 Each return shall be accompanied by the statement of  
10 prepaid tax issued pursuant to Section 2e for which credit is  
11 claimed.

12 Prior to October 1, 2003, and on and after September 1,  
13 2004 a retailer may accept a Manufacturer's Purchase Credit  
14 certification from a purchaser in satisfaction of Use Tax as  
15 provided in Section 3-85 of the Use Tax Act if the purchaser  
16 provides the appropriate documentation as required by Section  
17 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
18 certification, accepted by a retailer prior to October 1, 2003  
19 and on and after September 1, 2004 as provided in Section 3-85  
20 of the Use Tax Act, may be used by that retailer to satisfy  
21 Retailers' Occupation Tax liability in the amount claimed in  
22 the certification, not to exceed 6.25% of the receipts subject  
23 to tax from a qualifying purchase. A Manufacturer's Purchase  
24 Credit reported on any original or amended return filed under  
25 this Act after October 20, 2003 for reporting periods prior to  
26 September 1, 2004 shall be disallowed. Manufacturer's

1 Purchaser Credit reported on annual returns due on or after  
2 January 1, 2005 will be disallowed for periods prior to  
3 September 1, 2004. No Manufacturer's Purchase Credit may be  
4 used after September 30, 2003 through August 31, 2004 to  
5 satisfy any tax liability imposed under this Act, including any  
6 audit liability.

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

14 1. The name of the seller;

15 2. The address of the principal place of business from  
16 which he engages in the business of selling tangible  
17 personal property at retail in this State;

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

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

25 5. The amount of tax due; and

26 6. Such other reasonable information as the Department

1           may require.

2           Every person engaged in the business of selling aviation  
3 fuel at retail in this State during the preceding calendar  
4 month shall, instead of reporting and paying tax as otherwise  
5 required by this Section, report and pay such tax on a separate  
6 aviation fuel tax return. The requirements related to the  
7 return shall be as otherwise provided in this Section.  
8 Notwithstanding any other provisions of this Act to the  
9 contrary, retailers selling aviation fuel shall file all  
10 aviation fuel tax returns and shall make all aviation fuel tax  
11 payments by electronic means in the manner and form required by  
12 the Department. For purposes of this Section, "aviation fuel"  
13 means jet fuel and aviation gasoline.

14           Beginning on October 1, 2003, any person who is not a  
15 licensed distributor, importing distributor, or manufacturer,  
16 as defined in the Liquor Control Act of 1934, but is engaged in  
17 the business of selling, at retail, alcoholic liquor shall file  
18 a statement with the Department of Revenue, in a format and at  
19 a time prescribed by the Department, showing the total amount  
20 paid for alcoholic liquor purchased during the preceding month  
21 and such other information as is reasonably required by the  
22 Department. The Department may adopt rules to require that this  
23 statement be filed in an electronic or telephonic format. Such  
24 rules may provide for exceptions from the filing requirements  
25 of this paragraph. For the purposes of this paragraph, the term  
26 "alcoholic liquor" shall have the meaning prescribed in the

1 Liquor Control Act of 1934.

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

1 this paragraph, the term "electronic means" includes, but is  
2 not limited to, the use of a secure Internet website, e-mail,  
3 or facsimile.

4 If a total amount of less than \$1 is payable, refundable or  
5 creditable, such amount shall be disregarded if it is less than  
6 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

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" shall be the sum of  
3 the 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 Any amount which is required to be shown or reported on any

1 return or other document under this Act shall, if such amount  
2 is not a whole-dollar amount, be increased to the nearest  
3 whole-dollar amount in any case where the fractional part of a  
4 dollar is 50 cents or more, and decreased to the nearest  
5 whole-dollar amount where the fractional part of a dollar is  
6 less than 50 cents.

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

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

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

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

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

13           In addition, with respect to motor vehicles, watercraft,  
14 aircraft, and trailers that are required to be registered with  
15 an agency of this State, except as otherwise provided in this  
16 Section, every retailer selling this kind of tangible personal  
17 property shall file, with the Department, upon a form to be  
18 prescribed and supplied by the Department, a separate return  
19 for each such item of tangible personal property which the  
20 retailer sells, except that if, in the same transaction, (i) a  
21 retailer of aircraft, watercraft, motor vehicles or trailers  
22 transfers more than one aircraft, watercraft, motor vehicle or  
23 trailer to another aircraft, watercraft, motor vehicle  
24 retailer or trailer retailer for the purpose of resale or (ii)  
25 a retailer of aircraft, watercraft, motor vehicles, or trailers  
26 transfers more than one aircraft, watercraft, motor vehicle, or



1 trailer to a purchaser for use as a qualifying rolling stock as  
2 provided in Section 2-5 of this Act, then that seller may  
3 report the transfer of all aircraft, watercraft, motor vehicles  
4 or trailers involved in that transaction to the Department on  
5 the same uniform invoice-transaction reporting return form.  
6 For purposes of this Section, "watercraft" means a Class 2,  
7 Class 3, or Class 4 watercraft as defined in Section 3-2 of the  
8 Boat Registration and Safety Act, a personal watercraft, or any  
9 boat equipped with an inboard motor.

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

26 Any retailer who sells only motor vehicles, watercraft,

1 aircraft, or trailers that are required to be registered with  
2 an agency of this State, so that all retailers' occupation tax  
3 liability is required to be reported, and is reported, on such  
4 transaction reporting returns and who is not otherwise required  
5 to file monthly or quarterly returns, need not file monthly or  
6 quarterly returns. However, those retailers shall be required  
7 to file returns on an annual basis.

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 1 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 or 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 1 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 day 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  
24 Illinois use tax may be transmitted to the Department by way of  
25 the State agency with which, or State officer with whom the  
26 tangible personal property must be titled or registered (if

1 titling or registration is required) if the Department and such  
2 agency or State officer determine that this procedure will  
3 expedite the processing of applications for title or  
4 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 use tax  
10 receipt (or a certificate of exemption if the Department is  
11 satisfied that the particular sale is tax exempt) which such  
12 purchaser may submit to the agency with which, or State officer  
13 with whom, he must title or register the tangible personal  
14 property that is involved (if titling or registration is  
15 required) in support of such purchaser's application for an  
16 Illinois certificate or other evidence of title or registration  
17 to such 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 the 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 Refunds made by the seller during the preceding return  
19 period to purchasers, on account of tangible personal property  
20 returned to the seller, shall be allowed as a deduction under  
21 subdivision 5 of his monthly or quarterly return, as the case  
22 may be, in case the seller had theretofore included the  
23 receipts from the sale of such tangible personal property in a  
24 return filed by him and had paid the tax imposed by this Act  
25 with respect to such receipts.

26 Where the seller is a corporation, the return filed on

1 behalf of such corporation shall be signed by the president,  
2 vice-president, secretary or treasurer or by the properly  
3 accredited agent of such corporation.

4 Where the seller is a limited liability company, the return  
5 filed on behalf of the limited liability company shall be  
6 signed by a manager, member, or properly accredited agent of  
7 the limited liability company.

8 Except as provided in this Section, the retailer filing the  
9 return under this Section shall, at the time of filing such  
10 return, pay to the Department the amount of tax imposed by this  
11 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
12 on and after January 1, 1990, or \$5 per calendar year,  
13 whichever is greater, which is allowed to reimburse the  
14 retailer for the expenses incurred in keeping records,  
15 preparing and filing returns, remitting the tax and supplying  
16 data to the Department on request. The discount under this  
17 Section is not allowed for the 1.25% portion of taxes paid on  
18 aviation fuel that is subject to the revenue use requirements  
19 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. Any prepayment made  
20 pursuant to Section 2d of this Act shall be included in the  
21 amount on which such 2.1% or 1.75% discount is computed. In the  
22 case of retailers who report and pay the tax on a transaction  
23 by transaction basis, as provided in this Section, such  
24 discount shall be taken with each such tax remittance instead  
25 of when such retailer files his periodic return. The discount  
26 allowed under this Section is allowed only for returns that are

1 filed in the manner required by this Act. The Department may  
2 disallow the discount for retailers whose certificate of  
3 registration is revoked at the time the return is filed, but  
4 only if the Department's decision to revoke the certificate of  
5 registration has become final.

6 Before October 1, 2000, if the taxpayer's average monthly  
7 tax liability to the Department under this Act, the Use Tax  
8 Act, the Service Occupation Tax Act, and the Service Use Tax  
9 Act, excluding any liability for prepaid sales tax to be  
10 remitted in accordance with Section 2d of this Act, was \$10,000  
11 or more during the preceding 4 complete calendar quarters, he  
12 shall file a return with the Department each month by the 20th  
13 day of the month next following the month during which such tax  
14 liability is incurred and shall make payments to the Department  
15 on or before the 7th, 15th, 22nd and last day of the month  
16 during which such liability is incurred. On and after October  
17 1, 2000, if the taxpayer's average monthly tax liability to the  
18 Department under this Act, the Use Tax Act, the Service  
19 Occupation Tax Act, and the Service Use Tax Act, excluding any  
20 liability for prepaid sales tax to be remitted in accordance  
21 with Section 2d of this Act, was \$20,000 or more during the  
22 preceding 4 complete calendar quarters, he shall file a return  
23 with the Department each month by the 20th day of the month  
24 next following the month during which such tax liability is  
25 incurred and shall make payment to the Department on or before  
26 the 7th, 15th, 22nd and last day of the month during which such

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



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

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

1 payment dates for taxpayers who file on other than a calendar  
2 monthly basis.

3 The provisions of this paragraph apply before October 1,  
4 2001. Without regard to whether a taxpayer is required to make  
5 quarter monthly payments as specified above, any taxpayer who  
6 is required by Section 2d of this Act to collect and remit  
7 prepaid taxes and has collected prepaid taxes which average in  
8 excess of \$25,000 per month during the preceding 2 complete  
9 calendar quarters, shall file a return with the Department as  
10 required by Section 2f and shall make payments to the  
11 Department on or before the 7th, 15th, 22nd and last day of the  
12 month during which such liability is incurred. If the month  
13 during which such tax liability is incurred began prior to  
14 September 1, 1985 (the effective date of Public Act 84-221),  
15 each payment shall be in an amount not less than 22.5% of the  
16 taxpayer's actual liability under Section 2d. If the month  
17 during which such tax liability is incurred begins on or after  
18 January 1, 1986, each payment shall be in an amount equal to  
19 22.5% of the taxpayer's actual liability for the month or 27.5%  
20 of the taxpayer's liability for the same calendar month of the  
21 preceding calendar year. If the month during which such tax  
22 liability is incurred begins on or after January 1, 1987, each  
23 payment shall be in an amount equal to 22.5% of the taxpayer's  
24 actual liability for the month or 26.25% of the taxpayer's  
25 liability for the same calendar month of the preceding year.  
26 The amount of such quarter monthly payments shall be credited

1 against the final tax liability of the taxpayer's return for  
2 that month filed under this Section or Section 2f, as the case  
3 may be. Once applicable, the requirement of the making of  
4 quarter monthly payments to the Department pursuant to this  
5 paragraph shall continue until such taxpayer's average monthly  
6 prepaid tax collections during the preceding 2 complete  
7 calendar quarters is \$25,000 or less. If any such quarter  
8 monthly payment is not paid at the time or in the amount  
9 required, the taxpayer shall be liable for penalties and  
10 interest on such difference, except insofar as the taxpayer has  
11 previously made payments for that month in excess of the  
12 minimum payments previously due.

13 The provisions of this paragraph apply on and after October  
14 1, 2001. Without regard to whether a taxpayer is required to  
15 make quarter monthly payments as specified above, any taxpayer  
16 who is required by Section 2d of this Act to collect and remit  
17 prepaid taxes and has collected prepaid taxes that average in  
18 excess of \$20,000 per month during the preceding 4 complete  
19 calendar quarters shall file a return with the Department as  
20 required by Section 2f and shall make payments to the  
21 Department on or before the 7th, 15th, 22nd and last day of the  
22 month during which the liability is incurred. Each payment  
23 shall be in an amount equal to 22.5% of the taxpayer's actual  
24 liability for the month or 25% of the taxpayer's liability for  
25 the same calendar month of the preceding year. The amount of  
26 the quarter monthly payments shall be credited against the

1 final tax liability of the taxpayer's return for that month  
2 filed under this Section or Section 2f, as the case may be.  
3 Once applicable, the requirement of the making of quarter  
4 monthly payments to the Department pursuant to this paragraph  
5 shall continue until the taxpayer's average monthly prepaid tax  
6 collections during the preceding 4 complete calendar quarters  
7 (excluding the month of highest liability and the month of  
8 lowest liability) is less than \$19,000 or until such taxpayer's  
9 average monthly liability to the Department as computed for  
10 each calendar quarter of the 4 preceding complete calendar  
11 quarters is less than \$20,000. If any such quarter monthly  
12 payment is not paid at the time or in the amount required, the  
13 taxpayer shall be liable for penalties and interest on such  
14 difference, except insofar as the taxpayer has previously made  
15 payments for that month in excess of the minimum payments  
16 previously due.

17 If any payment provided for in this Section exceeds the  
18 taxpayer's liabilities under this Act, the Use Tax Act, the  
19 Service Occupation Tax Act and the Service Use Tax Act, as  
20 shown on an original monthly return, the Department shall, if  
21 requested by the taxpayer, issue to the taxpayer a credit  
22 memorandum no later than 30 days after the date of payment. The  
23 credit evidenced by such credit memorandum may be assigned by  
24 the taxpayer to a similar taxpayer under this Act, the Use Tax  
25 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
26 in accordance with reasonable rules and regulations to be

1 prescribed by the Department. If no such request is made, the  
2 taxpayer may credit such excess payment against tax liability  
3 subsequently to be remitted to the Department under this Act,  
4 the Use Tax Act, the Service Occupation Tax Act or the Service  
5 Use Tax Act, in accordance with reasonable rules and  
6 regulations prescribed by the Department. If the Department  
7 subsequently determined that all or any part of the credit  
8 taken was not actually due to the taxpayer, the taxpayer's 2.1%  
9 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%  
10 of the difference between the credit taken and that actually  
11 due, and that taxpayer shall be liable for penalties and  
12 interest on such difference.

13 If a retailer of motor fuel is entitled to a credit under  
14 Section 2d of this Act which exceeds the taxpayer's liability  
15 to the Department under this Act for the month which the  
16 taxpayer is filing a return, the Department shall issue the  
17 taxpayer a credit memorandum for the excess.

18 Beginning January 1, 1990, each month the Department shall  
19 pay into the Local Government Tax Fund, a special fund in the  
20 State treasury which is hereby created, the net revenue  
21 realized for the preceding month from the 1% tax imposed under  
22 this Act.

23 Beginning January 1, 1990, each month the Department shall  
24 pay into the County and Mass Transit District Fund, a special  
25 fund in the State treasury which is hereby created, 4% of the  
26 net revenue realized for the preceding month from the 6.25%

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

5 Beginning August 1, 2000, each month the Department shall  
6 pay into the County and Mass Transit District Fund 20% of the  
7 net revenue realized for the preceding month from the 1.25%  
8 rate on the selling price of motor fuel and gasohol. Beginning  
9 September 1, 2010, each month the Department shall pay into the  
10 County and Mass Transit District Fund 20% of the net revenue  
11 realized for the preceding month from the 1.25% rate on the  
12 selling price of sales tax holiday items.

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

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

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

7 Beginning August 1, 2000, each month the Department shall  
8 pay into the Local Government Tax Fund 80% of the net revenue  
9 realized for the preceding month from the 1.25% rate on the  
10 selling price of motor fuel and gasohol. Beginning September 1,  
11 2010, each month the Department shall pay into the Local  
12 Government Tax Fund 80% of the net revenue realized for the  
13 preceding month from the 1.25% rate on the selling price of  
14 sales tax holiday items.

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

22 Beginning July 1, 2011, each month the Department shall pay  
23 into the Clean Air Act Permit Fund 80% of the net revenue  
24 realized for the preceding month from the 6.25% general rate on  
25 the selling price of sorbents used in Illinois in the process  
26 of sorbent injection as used to comply with the Environmental



1 Protection Act or the federal Clean Air Act, but the total  
2 payment into the Clean Air Act Permit Fund under this Act and  
3 the Use Tax Act shall not exceed \$2,000,000 in any fiscal year.

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

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

24 Of the remainder of the moneys received by the Department  
25 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
26 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on

1 and after July 1, 1989, 3.8% thereof shall be paid into the  
2 Build Illinois Fund; provided, however, that if in any fiscal  
3 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
4 may be, of the moneys received by the Department and required  
5 to be paid into the Build Illinois Fund pursuant to this Act,  
6 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
7 Act, and Section 9 of the Service Occupation Tax Act, such Acts  
8 being hereinafter called the "Tax Acts" and such aggregate of  
9 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
10 called the "Tax Act Amount", and (2) the amount transferred to  
11 the Build Illinois Fund from the State and Local Sales Tax  
12 Reform Fund shall be less than the Annual Specified Amount (as  
13 hereinafter defined), an amount equal to the difference shall  
14 be immediately paid into the Build Illinois Fund from other  
15 moneys received by the Department pursuant to the Tax Acts; the  
16 "Annual Specified Amount" means the amounts specified below for  
17 fiscal years 1986 through 1993:

| 18 | Fiscal Year | Annual Specified Amount |
|----|-------------|-------------------------|
| 19 | 1986        | \$54,800,000            |
| 20 | 1987        | \$76,650,000            |
| 21 | 1988        | \$80,480,000            |
| 22 | 1989        | \$88,510,000            |
| 23 | 1990        | \$115,330,000           |
| 24 | 1991        | \$145,470,000           |
| 25 | 1992        | \$182,730,000           |
| 26 | 1993        | \$206,520,000;          |

1 and means the Certified Annual Debt Service Requirement (as  
2 defined in Section 13 of the Build Illinois Bond Act) or the  
3 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
4 each fiscal year thereafter; and further provided, that if on  
5 the last business day of any month the sum of (1) the Tax Act  
6 Amount required to be deposited into the Build Illinois Bond  
7 Account in the Build Illinois Fund during such month and (2)  
8 the amount transferred to the Build Illinois Fund from the  
9 State and Local Sales Tax Reform Fund shall have been less than  
10 1/12 of the Annual Specified Amount, 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 in no event shall the  
14 payments required under the preceding proviso result in  
15 aggregate payments into the Build Illinois Fund pursuant to  
16 this clause (b) for any fiscal year in excess of the greater of  
17 (i) the Tax Act Amount or (ii) the Annual Specified Amount for  
18 such fiscal year. The amounts payable into the Build Illinois  
19 Fund under clause (b) of the first sentence in this paragraph  
20 shall be payable only until such time as the aggregate amount  
21 on deposit under each trust indenture securing Bonds issued and  
22 outstanding pursuant to the Build Illinois Bond Act is  
23 sufficient, taking into account any future investment income,  
24 to fully provide, in accordance with such indenture, for the  
25 defeasance of or the payment of the principal of, premium, if  
26 any, and interest on the Bonds secured by such indenture and on

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

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

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

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

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

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

4 and

5 each fiscal year

6 thereafter that bonds

7 are outstanding under

8 Section 13.2 of the

9 Metropolitan Pier and

10 Exposition Authority Act,

11 but not after fiscal year 2060.

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

25 Subject to payment of amounts into the Capital Projects  
26 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,

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

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

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



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

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

25 Subject to payments of amounts into the Build Illinois  
26 Fund, the McCormick Place Expansion Project Fund, the Illinois

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

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

1 Partnership for Civic and Transit Infrastructure Project Act.

| 2  | Fiscal Year ..... | Total Deposit |
|----|-------------------|---------------|
| 3  | 2024 .....        | \$200,000,000 |
| 4  | 2025 .....        | \$206,000,000 |
| 5  | 2026 .....        | \$212,200,000 |
| 6  | 2027 .....        | \$218,500,000 |
| 7  | 2028 .....        | \$225,100,000 |
| 8  | 2029 .....        | \$288,700,000 |
| 9  | 2030 .....        | \$298,900,000 |
| 10 | 2031 .....        | \$309,300,000 |
| 11 | 2032 .....        | \$320,100,000 |
| 12 | 2033 .....        | \$331,200,000 |
| 13 | 2034 .....        | \$341,200,000 |
| 14 | 2035 .....        | \$351,400,000 |
| 15 | 2036 .....        | \$361,900,000 |
| 16 | 2037 .....        | \$372,800,000 |
| 17 | 2038 .....        | \$384,000,000 |
| 18 | 2039 .....        | \$395,500,000 |
| 19 | 2040 .....        | \$407,400,000 |
| 20 | 2041 .....        | \$419,600,000 |
| 21 | 2042 .....        | \$432,200,000 |
| 22 | 2043 .....        | \$445,100,000 |

23 Beginning July 1, 2021 and until July 1, 2022, subject to  
 24 the payment of amounts into the County and Mass Transit  
 25 District Fund, the Local Government Tax Fund, the Build  
 26 Illinois Fund, the McCormick Place Expansion Project Fund, the

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

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

19 Of the remainder of the moneys received by the Department  
20 pursuant to this Act, 75% thereof shall be paid into the State  
21 Treasury and 25% shall be reserved in a special account and  
22 used only for the transfer to the Common School Fund as part of  
23 the monthly transfer from the General Revenue Fund in  
24 accordance with Section 8a of the State Finance 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 retailer'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 retailer shall attach to his annual return a  
10 schedule showing a reconciliation of the 2 amounts and the  
11 reasons for the difference. The retailer's annual return to the  
12 Department shall also disclose the cost of goods sold by the  
13 retailer during the year covered by such return, opening and  
14 closing inventories of such goods for such year, costs of goods  
15 used from stock or taken from stock and given away by the  
16 retailer during such year, payroll information of the  
17 retailer'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 retailer as provided for in  
21 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 provisions of this Section concerning the filing of an  
18 annual information return do not apply to a retailer who is not  
19 required to file an income tax return with the United States  
20 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, 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 Any person who promotes, organizes, provides retail  
14 selling space for concessionaires or other types of sellers at  
15 the Illinois State Fair, DuQuoin State Fair, county fairs,  
16 local fairs, art shows, flea markets and similar exhibitions or  
17 events, including any transient merchant as defined by Section  
18 2 of the Transient Merchant Act of 1987, is required to file a  
19 report with the Department providing the name of the merchant's  
20 business, the name of the person or persons engaged in  
21 merchant's business, the permanent address and Illinois  
22 Retailers Occupation Tax Registration Number of the merchant,  
23 the dates and location of the event and other reasonable  
24 information that the Department may require. The report must be  
25 filed not later than the 20th day of the month next following  
26 the month during which the event with retail sales was held.



1 Any person who fails to file a report required by this Section  
2 commits a business offense and is subject to a fine not to  
3 exceed \$250.

4 Any person engaged in the business of selling tangible  
5 personal property at retail as a concessionaire or other type  
6 of seller at the Illinois State Fair, county fairs, art shows,  
7 flea markets and similar exhibitions or events, or any  
8 transient merchants, as defined by Section 2 of the Transient  
9 Merchant Act of 1987, may be required to make a daily report of  
10 the amount of such sales to the Department and to make a daily  
11 payment of the full amount of tax due. The Department shall  
12 impose this requirement when it finds that there is a  
13 significant risk of loss of revenue to the State at such an  
14 exhibition or event. Such a finding shall be based on evidence  
15 that a substantial number of concessionaires or other sellers  
16 who are not residents of Illinois will be engaging in the  
17 business of selling tangible personal property at retail at the  
18 exhibition or event, or other evidence of a significant risk of  
19 loss of revenue to the State. The Department shall notify  
20 concessionaires and other sellers affected by the imposition of  
21 this requirement. In the absence of notification by the  
22 Department, the concessionaires and other sellers shall file  
23 their returns as otherwise required in this Section.

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

1 25-120, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
2 6-28-19; 101-604, eff. 12-13-19.)

3 Section 15-30. The Metropolitan Pier and Exposition  
4 Authority Act is amended by changing Sections 13 and 13.2 as  
5 follows:

6 (70 ILCS 210/13) (from Ch. 85, par. 1233)

7 Sec. 13. (a) The Authority shall not have power to levy  
8 taxes for any purpose, except as provided in subsections (b),  
9 (c), (d), (e), and (f).

10 (b) By ordinance the Authority shall, as soon as  
11 practicable after July 1, 1992 (the effective date of Public  
12 Act 87-733), impose a Metropolitan Pier and Exposition  
13 Authority Retailers' Occupation Tax upon all persons engaged in  
14 the business of selling tangible personal property at retail  
15 within the territory described in this subsection at the rate  
16 of 1.0% of the gross receipts (i) from the sale of food,  
17 alcoholic beverages, and soft drinks sold for consumption on  
18 the premises where sold and (ii) from the sale of food,  
19 alcoholic beverages, and soft drinks sold for consumption off  
20 the premises where sold by a retailer whose principal source of  
21 gross receipts is from the sale of food, alcoholic beverages,  
22 and soft drinks prepared for immediate consumption.

23 The tax imposed under this subsection and all civil  
24 penalties that may be assessed as an incident to that tax shall

1 be collected and enforced by the Illinois Department of  
2 Revenue. The Department shall have full power to administer and  
3 enforce this subsection, to collect all taxes and penalties so  
4 collected in the manner provided in this subsection, and to  
5 determine all rights to credit memoranda arising on account of  
6 the erroneous payment of tax or penalty under this subsection.  
7 In the administration of and compliance with this subsection,  
8 the Department and persons who are subject to this subsection  
9 shall have the same rights, remedies, privileges, immunities,  
10 powers, and duties, shall be subject to the same conditions,  
11 restrictions, limitations, penalties, exclusions, exemptions,  
12 and definitions of terms, and shall employ the same modes of  
13 procedure applicable to this Retailers' Occupation Tax as are  
14 prescribed in Sections 1, 2 through 2-65 (in respect to all  
15 provisions of those Sections other than the State rate of  
16 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes  
17 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,  
18 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January  
19 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and  
20 after January 1, 1994, all applicable provisions of the Uniform  
21 Penalty and Interest Act that are not inconsistent with this  
22 Act, as fully as if provisions contained in those Sections of  
23 the Retailers' Occupation Tax Act were set forth in this  
24 subsection.

25 Persons subject to any tax imposed under the authority  
26 granted in this subsection may reimburse themselves for their

1 seller's tax liability under this subsection by separately  
2 stating that tax as an additional charge, which charge may be  
3 stated in combination, in a single amount, with State taxes  
4 that sellers are required to collect under the Use Tax Act,  
5 pursuant to bracket schedules as the Department may prescribe.  
6 The retailer filing the return shall, at the time of filing the  
7 return, pay to the Department the amount of tax imposed under  
8 this subsection, less a discount of 1.75%, which is allowed to  
9 reimburse the retailer for the expenses incurred in keeping  
10 records, preparing and filing returns, remitting the tax, and  
11 supplying data to the Department on request.

12 Whenever the Department determines that a refund should be  
13 made under this subsection to a claimant instead of issuing a  
14 credit memorandum, the Department shall notify the State  
15 Comptroller, who shall cause a warrant to be drawn for the  
16 amount specified and to the person named in the notification  
17 from the Department. The refund shall be paid by the State  
18 Treasurer out of the Metropolitan Pier and Exposition Authority  
19 trust fund held by the State Treasurer as trustee for the  
20 Authority.

21 Nothing in this subsection authorizes the Authority to  
22 impose a tax upon the privilege of engaging in any business  
23 that under the Constitution of the United States may not be  
24 made the subject of taxation by this State.

25 The Department shall forthwith pay over to the State  
26 Treasurer, ex officio, as trustee for the Authority, all taxes

1 and penalties collected under this subsection for deposit into  
2 a trust fund held outside of the State Treasury.

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 amounts to be paid under subsection (g) of this Section, which  
15 shall be the amounts, not including credit memoranda, collected  
16 under this subsection during the second preceding calendar  
17 month by the Department, less any amounts determined by the  
18 Department to be necessary for the payment of refunds, less  
19 1.5% of such balance, which sum shall be deposited by the State  
20 Treasurer into the Tax Compliance and Administration Fund in  
21 the State Treasury from which it shall be appropriated to the  
22 Department to cover the costs of the Department in  
23 administering and enforcing the provisions of this subsection,  
24 and less any amounts that are transferred to the STAR Bonds  
25 Revenue Fund. Within 10 days after receipt by the Comptroller  
26 of the certification, the Comptroller shall cause the orders to

1 be drawn for the remaining amounts, and the Treasurer shall  
2 administer those amounts as required in subsection (g).

3 A certificate of registration issued by the Illinois  
4 Department of Revenue to a retailer under the Retailers'  
5 Occupation Tax Act shall permit the registrant to engage in a  
6 business that is taxed under the tax imposed under this  
7 subsection, and no additional registration shall be required  
8 under the ordinance imposing the tax or under this subsection.

9 A certified copy of any ordinance imposing or discontinuing  
10 any tax under this subsection or effecting a change in the rate  
11 of that tax shall be filed with the Department, whereupon the  
12 Department shall proceed to administer and enforce this  
13 subsection on behalf of the Authority as of the first day of  
14 the third calendar month following the date of filing.

15 The tax authorized to be levied under this subsection may  
16 be levied within all or any part of the following described  
17 portions of the metropolitan area:

18 (1) that portion of the City of Chicago located within  
19 the following area: Beginning at the point of intersection  
20 of the Cook County - DuPage County line and York Road, then  
21 North along York Road to its intersection with Touhy  
22 Avenue, then east along Touhy Avenue to its intersection  
23 with the Northwest Tollway, then southeast along the  
24 Northwest Tollway to its intersection with Lee Street, then  
25 south along Lee Street to Higgins Road, then south and east  
26 along Higgins Road to its intersection with Mannheim Road,

1           then south along Mannheim Road to its intersection with  
2           Irving Park Road, then west along Irving Park Road to its  
3           intersection with the Cook County - DuPage County line,  
4           then north and west along the county line to the point of  
5           beginning; and

6           (2) that portion of the City of Chicago located within  
7           the following area: Beginning at the intersection of West  
8           55th Street with Central Avenue, then east along West 55th  
9           Street to its intersection with South Cicero Avenue, then  
10          south along South Cicero Avenue to its intersection with  
11          West 63rd Street, then west along West 63rd Street to its  
12          intersection with South Central Avenue, then north along  
13          South Central Avenue to the point of beginning; and

14          (3) that portion of the City of Chicago located within  
15          the following area: Beginning at the point 150 feet west of  
16          the intersection of the west line of North Ashland Avenue  
17          and the north line of West Diversey Avenue, then north 150  
18          feet, then east along a line 150 feet north of the north  
19          line of West Diversey Avenue extended to the shoreline of  
20          Lake Michigan, then following the shoreline of Lake  
21          Michigan (including Navy Pier and all other improvements  
22          fixed to land, docks, or piers) to the point where the  
23          shoreline of Lake Michigan and the Adlai E. Stevenson  
24          Expressway extended east to that shoreline intersect, then  
25          west along the Adlai E. Stevenson Expressway to a point 150  
26          feet west of the west line of South Ashland Avenue, then

1 north along a line 150 feet west of the west line of South  
2 and North Ashland Avenue to the point of beginning.

3 The tax authorized to be levied under this subsection may  
4 also be levied on food, alcoholic beverages, and soft drinks  
5 sold on boats and other watercraft departing from and returning  
6 to the shoreline of Lake Michigan (including Navy Pier and all  
7 other improvements fixed to land, docks, or piers) described in  
8 item (3).

9 (c) By ordinance the Authority shall, as soon as  
10 practicable after July 1, 1992 (the effective date of Public  
11 Act 87-733), impose an occupation tax upon all persons engaged  
12 in the corporate limits of the City of Chicago in the business  
13 of renting, leasing, or letting rooms in a hotel, as defined in  
14 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of  
15 the gross rental receipts from the renting, leasing, or letting  
16 of hotel rooms within the City of Chicago, excluding, however,  
17 from gross rental receipts the proceeds of renting, leasing, or  
18 letting to permanent residents of a hotel, as defined in that  
19 Act. Gross rental receipts shall not include charges that are  
20 added on account of the liability arising from any tax imposed  
21 by the State or any governmental agency on the occupation of  
22 renting, leasing, or letting rooms in a hotel.

23 The tax imposed by the Authority under this subsection and  
24 all civil penalties that may be assessed as an incident to that  
25 tax shall be collected and enforced by the Illinois Department  
26 of Revenue. The certificate of registration that is issued by



1 the Department to a lessor under the Hotel Operators'  
2 Occupation Tax Act shall permit that registrant to engage in a  
3 business that is taxable under any ordinance enacted under this  
4 subsection without registering separately with the Department  
5 under that ordinance or under this subsection. The Department  
6 shall have full power to administer and enforce this  
7 subsection, to collect all taxes and penalties due under this  
8 subsection, to dispose of taxes and penalties so collected in  
9 the manner provided in this subsection, and to determine all  
10 rights to credit memoranda arising on account of the erroneous  
11 payment of tax or penalty under this subsection. In the  
12 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, shall be subject to the same conditions,  
16 restrictions, limitations, penalties, and definitions of  
17 terms, and shall employ the same modes of procedure as are  
18 prescribed in the Hotel Operators' Occupation Tax Act (except  
19 where that Act is inconsistent with this subsection), as fully  
20 as if the provisions contained in the Hotel Operators'  
21 Occupation Tax Act were set out in this subsection.

22 Whenever the Department determines that a refund should be  
23 made under this subsection to a claimant instead of issuing a  
24 credit memorandum, the Department shall notify the State  
25 Comptroller, who shall cause a warrant to be drawn for the  
26 amount specified and to the person named in the notification

1 from the Department. The refund shall be paid by the State  
2 Treasurer out of the Metropolitan Pier and Exposition Authority  
3 trust fund held by the State Treasurer as trustee for the  
4 Authority.

5 Persons subject to any tax imposed under the authority  
6 granted in this subsection may reimburse themselves for their  
7 tax liability for that tax by separately stating that tax as an  
8 additional charge, which charge may be stated in combination,  
9 in a single amount, with State taxes imposed under the Hotel  
10 Operators' Occupation Tax Act, the municipal tax imposed under  
11 Section 8-3-13 of the Illinois Municipal Code, and the tax  
12 imposed under Section 19 of the Illinois Sports Facilities  
13 Authority Act.

14 The person filing the return shall, at the time of filing  
15 the return, pay to the Department the amount of tax, less a  
16 discount of 2.1% or \$25 per calendar year, whichever is  
17 greater, which is allowed to reimburse the operator for the  
18 expenses incurred in keeping records, preparing and filing  
19 returns, remitting the tax, and supplying data to the  
20 Department on request.

21 Except as otherwise provided in this paragraph, the  
22 Department shall forthwith pay over to the State Treasurer, ex  
23 officio, as trustee for the Authority, all taxes and penalties  
24 collected under this subsection for deposit into a trust fund  
25 held outside the State Treasury. On or before the 25th day of  
26 each calendar month, the Department shall certify to the

1 Comptroller the amounts to be paid under subsection (g) of this  
2 Section, which shall be the amounts (not including credit  
3 memoranda) collected under this subsection during the second  
4 preceding calendar month by the Department, less any amounts  
5 determined by the Department to be necessary for payment of  
6 refunds, less 1.5% of the remainder, which the Department shall  
7 transfer into the Tax Compliance and Administration Fund. The  
8 Department, at the time of each monthly disbursement to the  
9 Authority, shall prepare and certify to the State Comptroller  
10 the amount to be transferred into the Tax Compliance and  
11 Administration Fund under this subsection. Within 10 days after  
12 receipt by the Comptroller of the Department's certification,  
13 the Comptroller shall cause the orders to be drawn for such  
14 amounts, and the Treasurer shall administer the amounts  
15 distributed to the Authority as required in subsection (g).

16 A certified copy of any ordinance imposing or discontinuing  
17 a tax under this subsection or effecting a change in the rate  
18 of that tax shall be filed with the Illinois Department of  
19 Revenue, whereupon the Department shall proceed to administer  
20 and enforce this subsection on behalf of the Authority as of  
21 the first day of the third calendar month following the date of  
22 filing.

23 (d) By ordinance the Authority shall, as soon as  
24 practicable after July 1, 1992 (the effective date of Public  
25 Act 87-733), impose a tax upon all persons engaged in the  
26 business of renting automobiles in the metropolitan area at the

1 rate of 6% of the gross receipts from that business, except  
2 that no tax shall be imposed on the business of renting  
3 automobiles for use as taxicabs or in livery service. The tax  
4 imposed under this subsection and all civil penalties that may  
5 be assessed as an incident to that tax shall be collected and  
6 enforced by the Illinois Department of Revenue. The certificate  
7 of registration issued by the Department to a retailer under  
8 the Retailers' Occupation Tax Act or under the Automobile  
9 Renting Occupation and Use Tax Act shall permit that person to  
10 engage in a business that is taxable under any ordinance  
11 enacted under this subsection without registering separately  
12 with the Department under that ordinance or under this  
13 subsection. The Department shall have full power to administer  
14 and enforce this subsection, to collect all taxes and penalties  
15 due under this subsection, to dispose of taxes and penalties so  
16 collected in the manner provided in this subsection, and to  
17 determine all rights to credit memoranda arising on account of  
18 the erroneous payment of tax or penalty under this subsection.  
19 In the administration of and compliance with this subsection,  
20 the Department and persons who are subject to this subsection  
21 shall have the same rights, remedies, privileges, immunities,  
22 powers, and duties, be subject to the same conditions,  
23 restrictions, limitations, penalties, and definitions of  
24 terms, and employ the same modes of procedure as are prescribed  
25 in Sections 2 and 3 (in respect to all provisions of those  
26 Sections other than the State rate of tax; and in respect to

1 the provisions of the Retailers' Occupation Tax Act referred to  
2 in those Sections, except as to the disposition of taxes and  
3 penalties collected, except for the provision allowing  
4 retailers a deduction from the tax to cover certain costs, and  
5 except that credit memoranda issued under this subsection may  
6 not be used to discharge any State tax liability) of the  
7 Automobile Renting Occupation and Use Tax Act, as fully as if  
8 provisions contained in those Sections of that Act were set  
9 forth in this subsection.

10 Persons subject to any tax imposed under the authority  
11 granted in this subsection may reimburse themselves for their  
12 tax liability under this subsection by separately stating that  
13 tax as an additional charge, which charge may be stated in  
14 combination, in a single amount, with State tax that sellers  
15 are required to collect under the Automobile Renting Occupation  
16 and Use Tax Act, pursuant to bracket schedules as the  
17 Department may prescribe.

18 Whenever the Department determines that a refund should be  
19 made under this subsection to a claimant instead of issuing a  
20 credit memorandum, the Department shall notify the State  
21 Comptroller, who shall cause a 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 Metropolitan Pier and Exposition Authority  
25 trust fund held by the State Treasurer as trustee for the  
26 Authority.

1           Except as otherwise provided in this paragraph, the  
2 Department shall forthwith pay over to the State Treasurer, ex  
3 officio, as trustee, all taxes and penalties collected under  
4 this subsection for deposit into a trust fund held outside the  
5 State Treasury. On or before the 25th day of each calendar  
6 month, the Department shall certify to the Comptroller the  
7 amounts to be paid under subsection (g) of this Section (not  
8 including credit memoranda) collected under this subsection  
9 during the second preceding calendar month by the Department,  
10 less any amount determined by the Department to be necessary  
11 for payment of refunds, less 1.5% of the remainder, which the  
12 Department shall transfer into the Tax Compliance and  
13 Administration Fund. The Department, at the time of each  
14 monthly disbursement to the Authority, shall prepare and  
15 certify to the State Comptroller the amount to be transferred  
16 into the Tax Compliance and Administration Fund under this  
17 subsection. Within 10 days after receipt by the Comptroller of  
18 the Department's certification, the Comptroller shall cause  
19 the orders to be drawn for such amounts, and the Treasurer  
20 shall administer the amounts distributed to the Authority as  
21 required in subsection (g).

22           Nothing in this subsection authorizes the Authority to  
23 impose a tax upon the privilege of engaging in any business  
24 that under the Constitution of the United States may not be  
25 made the subject of taxation by this State.

26           A certified copy of any ordinance imposing or discontinuing

1 a tax under this subsection or effecting a change in the rate  
2 of that tax shall be filed with the Illinois Department of  
3 Revenue, whereupon the Department shall proceed to administer  
4 and enforce this subsection on behalf of the Authority as of  
5 the first day of the third calendar month following the date of  
6 filing.

7 (e) By ordinance the Authority shall, as soon as  
8 practicable after July 1, 1992 (the effective date of Public  
9 Act 87-733), impose a tax upon the privilege of using in the  
10 metropolitan area an automobile that is rented from a rentor  
11 outside Illinois and is titled or registered with an agency of  
12 this State's government at a rate of 6% of the rental price of  
13 that automobile, except that no tax shall be imposed on the  
14 privilege of using automobiles rented for use as taxicabs or in  
15 livery service. The tax shall be collected from persons whose  
16 Illinois address for titling or registration purposes is given  
17 as being in the metropolitan area. The tax shall be collected  
18 by the Department of Revenue for the Authority. The tax must be  
19 paid to the State or an exemption determination must be  
20 obtained from the Department of Revenue before the title or  
21 certificate of registration for the property may be issued. The  
22 tax or proof of exemption may be transmitted to the Department  
23 by way of the State agency with which or State officer with  
24 whom the tangible personal property must be titled or  
25 registered if the Department and that agency or State officer  
26 determine that this procedure will expedite the processing of

1 applications for title or registration.

2 The Department shall have full power to administer and  
3 enforce this subsection, to collect all taxes, penalties, and  
4 interest due under this subsection, to dispose of taxes,  
5 penalties, and interest so collected in the manner provided in  
6 this subsection, and to determine all rights to credit  
7 memoranda or refunds arising on account of the erroneous  
8 payment of tax, penalty, or interest under this subsection. In  
9 the administration of and compliance with this subsection, the  
10 Department and persons who are subject to this subsection shall  
11 have the same rights, remedies, privileges, immunities,  
12 powers, and duties, be subject to the same conditions,  
13 restrictions, limitations, penalties, and definitions of  
14 terms, and employ the same modes of procedure as are prescribed  
15 in Sections 2 and 4 (except provisions pertaining to the State  
16 rate of tax; and in respect to the provisions of the Use Tax  
17 Act referred to in that Section, except provisions concerning  
18 collection or refunding of the tax by retailers, except the  
19 provisions of Section 19 pertaining to claims by retailers,  
20 except the last paragraph concerning refunds, and except that  
21 credit memoranda issued under this subsection may not be used  
22 to discharge any State tax liability) of the Automobile Renting  
23 Occupation and Use Tax Act, as fully as if provisions contained  
24 in those Sections of that Act were set forth in this  
25 subsection.

26 Whenever the Department determines that a refund should be



1 made under this subsection to a claimant instead of issuing a  
2 credit memorandum, the Department shall notify the State  
3 Comptroller, who shall cause a 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 Metropolitan Pier and Exposition Authority  
7 trust fund held by the State Treasurer as trustee for the  
8 Authority.

9 Except as otherwise provided in this paragraph, the  
10 Department shall forthwith pay over to the State Treasurer, ex  
11 officio, as trustee, all taxes, penalties, and interest  
12 collected under this subsection for deposit into a trust fund  
13 held outside the State Treasury. On or before the 25th day of  
14 each calendar month, the Department shall certify to the State  
15 Comptroller the amounts to be paid under subsection (g) of this  
16 Section, which shall be the amounts (not including credit  
17 memoranda) collected under this subsection during the second  
18 preceding calendar month by the Department, less any amounts  
19 determined by the Department to be necessary for payment of  
20 refunds, less 1.5% of the remainder, which the Department shall  
21 transfer into the Tax Compliance and Administration Fund. The  
22 Department, at the time of each monthly disbursement to the  
23 Authority, shall prepare and certify to the State Comptroller  
24 the amount to be transferred into the Tax Compliance and  
25 Administration Fund under this subsection. Within 10 days after  
26 receipt by the State Comptroller of the Department's

1 certification, the Comptroller shall cause the orders to be  
2 drawn for such amounts, and the Treasurer shall administer the  
3 amounts distributed to the Authority as required in subsection  
4 (g).

5 A certified copy of any ordinance imposing or discontinuing  
6 a tax or effecting a change in the rate of that tax shall be  
7 filed with the Illinois Department of Revenue, whereupon the  
8 Department shall proceed to administer and enforce this  
9 subsection on behalf of the Authority as of the first day of  
10 the third calendar month following the date of filing.

11 (f) By ordinance the Authority shall, as soon as  
12 practicable after July 1, 1992 (the effective date of Public  
13 Act 87-733), impose an occupation tax on all persons, other  
14 than a governmental agency, engaged in the business of  
15 providing ground transportation for hire to passengers in the  
16 metropolitan area at a rate of (i) \$4 per taxi or livery  
17 vehicle departure with passengers for hire from commercial  
18 service airports in the metropolitan area, (ii) for each  
19 departure with passengers for hire from a commercial service  
20 airport in the metropolitan area in a bus or van operated by a  
21 person other than a person described in item (iii): \$18 per bus  
22 or van with a capacity of 1-12 passengers, \$36 per bus or van  
23 with a capacity of 13-24 passengers, and \$54 per bus or van  
24 with a capacity of over 24 passengers, and (iii) for each  
25 departure with passengers for hire from a commercial service  
26 airport in the metropolitan area in a bus or van operated by a

1 person regulated by the Interstate Commerce Commission or  
2 Illinois Commerce Commission, operating scheduled service from  
3 the airport, and charging fares on a per passenger basis: \$2  
4 per passenger for hire in each bus or van. The term "commercial  
5 service airports" means those airports receiving scheduled  
6 passenger service and enplaning more than 100,000 passengers  
7 per year.

8 In the ordinance imposing the tax, the Authority may  
9 provide for the administration and enforcement of the tax and  
10 the collection of the tax from persons subject to the tax as  
11 the Authority determines to be necessary or practicable for the  
12 effective administration of the tax. The Authority may enter  
13 into agreements as it deems appropriate with any governmental  
14 agency providing for that agency to act as the Authority's  
15 agent to collect the tax.

16 In the ordinance imposing the tax, the Authority may  
17 designate a method or methods for persons subject to the tax to  
18 reimburse themselves for the tax liability arising under the  
19 ordinance (i) by separately stating the full amount of the tax  
20 liability as an additional charge to passengers departing the  
21 airports, (ii) by separately stating one-half of the tax  
22 liability as an additional charge to both passengers departing  
23 from and to passengers arriving at the airports, or (iii) by  
24 some other method determined by the Authority.

25 All taxes, penalties, and interest collected under any  
26 ordinance adopted under this subsection, less any amounts

1 determined to be necessary for the payment of refunds and less  
2 the taxes, penalties, and interest attributable to any increase  
3 in the rate of tax authorized by Public Act 96-898, shall be  
4 paid forthwith to the State Treasurer, ex officio, for deposit  
5 into a trust fund held outside the State Treasury and shall be  
6 administered by the State Treasurer as provided in subsection  
7 (g) of this Section. All taxes, penalties, and interest  
8 attributable to any increase in the rate of tax authorized by  
9 Public Act 96-898 shall be paid by the State Treasurer as  
10 follows: 25% for deposit into the Convention Center Support  
11 Fund, to be used by the Village of Rosemont for the repair,  
12 maintenance, and improvement of the Donald E. Stephens  
13 Convention Center and for debt service on debt instruments  
14 issued for those purposes by the village and 75% to the  
15 Authority to be used for grants to an organization meeting the  
16 qualifications set out in Section 5.6 of this Act, provided the  
17 Metropolitan Pier and Exposition Authority has entered into a  
18 marketing agreement with such an organization.

19 (g) Amounts deposited from the proceeds of taxes imposed by  
20 the Authority under subsections (b), (c), (d), (e), and (f) of  
21 this Section and amounts deposited under Section 19 of the  
22 Illinois Sports Facilities Authority Act shall be held in a  
23 trust fund outside the State Treasury and, other than the  
24 amounts transferred into the Tax Compliance and Administration  
25 Fund under subsections (b), (c), (d), and (e), shall be  
26 administered by the Treasurer as follows:

1           (1) An amount necessary for the payment of refunds with  
2           respect to those taxes shall be retained in the trust fund  
3           and used for those payments.

4           (2) On July 20 and on the 20th of each month  
5           thereafter, provided that the amount requested in the  
6           annual certificate of the Chairman of the Authority filed  
7           under Section 8.25f of the State Finance Act has been  
8           appropriated for payment to the Authority, 1/8 of the local  
9           tax transfer amount, together with any cumulative  
10          deficiencies in the amounts transferred into the McCormick  
11          Place Expansion Project Fund under this subparagraph (2)  
12          during the fiscal year for which the certificate has been  
13          filed, shall be transferred from the trust fund into the  
14          McCormick Place Expansion Project Fund in the State  
15          treasury until 100% of the local tax transfer amount has  
16          been so transferred. "Local tax transfer amount" shall mean  
17          the amount requested in the annual certificate, minus the  
18          reduction amount. "Reduction amount" shall mean \$41.7  
19          million in fiscal year 2011, \$36.7 million in fiscal year  
20          2012, \$36.7 million in fiscal year 2013, \$36.7 million in  
21          fiscal year 2014, and \$31.7 million in each fiscal year  
22          thereafter until 2035 ~~2032~~, provided that the reduction  
23          amount shall be reduced by (i) the amount certified by the  
24          Authority to the State Comptroller and State Treasurer  
25          under Section 8.25 of the State Finance Act, as amended,  
26          with respect to that fiscal year and (ii) in any fiscal

1 year in which the amounts deposited in the trust fund under  
2 this Section exceed \$343.3 ~~\$318.3~~ million, exclusive of  
3 amounts set aside for refunds and for the reserve account,  
4 one dollar for each dollar of the deposits in the trust  
5 fund above \$343.3 ~~\$318.3~~ million with respect to that year,  
6 exclusive of amounts set aside for refunds and for the  
7 reserve account.

8 (3) On July 20, 2010, the Comptroller shall certify to  
9 the Governor, the Treasurer, and the Chairman of the  
10 Authority the 2010 deficiency amount, which means the  
11 cumulative amount of transfers that were due from the trust  
12 fund to the McCormick Place Expansion Project Fund in  
13 fiscal years 2008, 2009, and 2010 under Section 13(g) of  
14 this Act, as it existed prior to May 27, 2010 (the  
15 effective date of Public Act 96-898), but not made. On July  
16 20, 2011 and on July 20 of each year through July 20, 2014,  
17 the Treasurer shall calculate for the previous fiscal year  
18 the surplus revenues in the trust fund and pay that amount  
19 to the Authority. On July 20, 2015 and on July 20 of each  
20 year thereafter to and including July 20, 2017, as long as  
21 bonds and notes issued under Section 13.2 or bonds and  
22 notes issued to refund those bonds and notes are  
23 outstanding, the Treasurer shall calculate for the  
24 previous fiscal year the surplus revenues in the trust fund  
25 and pay one-half of that amount to the State Treasurer for  
26 deposit into the General Revenue Fund until the 2010

1 deficiency amount has been paid and shall pay the balance  
2 of the surplus revenues to the Authority. On July 20, 2018  
3 and on July 20 of each year thereafter, the Treasurer shall  
4 calculate for the previous fiscal year the surplus revenues  
5 in the trust fund and pay all of such surplus revenues to  
6 the State Treasurer for deposit into the General Revenue  
7 Fund until the 2010 deficiency amount has been paid. After  
8 the 2010 deficiency amount has been paid, the Treasurer  
9 shall pay the balance of the surplus revenues to the  
10 Authority. "Surplus revenues" means the amounts remaining  
11 in the trust fund on June 30 of the previous fiscal year  
12 (A) after the State Treasurer has set aside in the trust  
13 fund (i) amounts retained for refunds under subparagraph  
14 (1) and (ii) any amounts necessary to meet the reserve  
15 account amount and (B) after the State Treasurer has  
16 transferred from the trust fund to the General Revenue Fund  
17 100% of any post-2010 deficiency amount. "Reserve account  
18 amount" means \$15 million in fiscal year 2011 and \$30  
19 million in each fiscal year thereafter. The reserve account  
20 amount shall be set aside in the trust fund and used as a  
21 reserve to be transferred to the McCormick Place Expansion  
22 Project Fund in the event the proceeds of taxes imposed  
23 under this Section 13 are not sufficient to fund the  
24 transfer required in subparagraph (2). "Post-2010  
25 deficiency amount" means any deficiency in transfers from  
26 the trust fund to the McCormick Place Expansion Project

1 Fund with respect to fiscal years 2011 and thereafter. It  
2 is the intention of this subparagraph (3) that no surplus  
3 revenues shall be paid to the Authority with respect to any  
4 year in which a post-2010 deficiency amount has not been  
5 satisfied by the Authority.

6 Moneys received by the Authority as surplus revenues may be  
7 used (i) for the purposes of paying debt service on the bonds  
8 and notes issued by the Authority, including early redemption  
9 of those bonds or notes, (ii) for the purposes of repair,  
10 replacement, and improvement of the grounds, buildings, and  
11 facilities of the Authority, and (iii) for the corporate  
12 purposes of the Authority in fiscal years 2011 through 2015 in  
13 an amount not to exceed \$20,000,000 annually or \$80,000,000  
14 total, which amount shall be reduced \$0.75 for each dollar of  
15 the receipts of the Authority in that year from any contract  
16 entered into with respect to naming rights at McCormick Place  
17 under Section 5(m) of this Act. When bonds and notes issued  
18 under Section 13.2, or bonds or notes issued to refund those  
19 bonds and notes, are no longer outstanding, the balance in the  
20 trust fund shall be paid to the Authority.

21 (h) The ordinances imposing the taxes authorized by this  
22 Section shall be repealed when bonds and notes issued under  
23 Section 13.2 or bonds and notes issued to refund those bonds  
24 and notes are no longer outstanding.

25 (Source: P.A. 100-23, Article 5, Section 5-35, eff. 7-6-17;  
26 100-23, Article 35, Section 35-25, eff. 7-6-17; 100-587, eff.



1 6-4-18; 100-863, eff. 8-14-18.)

2 (70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

3 Sec. 13.2. The McCormick Place Expansion Project Fund is  
4 created in the State Treasury. All moneys in the McCormick  
5 Place Expansion Project Fund are allocated to and shall be  
6 appropriated and used only for the purposes authorized by and  
7 subject to the limitations and conditions of this Section.  
8 Those amounts may be appropriated by law to the Authority for  
9 the purposes of paying the debt service requirements on all  
10 bonds and notes, including bonds and notes issued to refund or  
11 advance refund bonds and notes issued under this Section,  
12 Section 13.1, or issued to refund or advance refund bonds and  
13 notes otherwise issued under this Act, (collectively referred  
14 to as "bonds") to be issued by the Authority under this Section  
15 in an aggregate original principal amount (excluding the amount  
16 of any bonds and notes issued to refund or advance refund bonds  
17 or notes issued under this Section and Section 13.1) not to  
18 exceed \$2,850,000,000 for the purposes of carrying out and  
19 performing its duties and exercising its powers under this Act.  
20 The increased debt authorization of \$450,000,000 provided by  
21 Public Act 96-898 shall be used solely for the purpose of: (i)  
22 hotel construction and related necessary capital improvements;  
23 (ii) other needed capital improvements to existing facilities;  
24 and (iii) land acquisition for and construction of one  
25 multi-use facility on property bounded by East Cermak Road on

1 the south, East 21st Street on the north, South Indiana Avenue  
2 on the west, and South Prairie Avenue on the east in the City  
3 of Chicago, Cook County, Illinois; these limitations do not  
4 apply to the increased debt authorization provided by Public  
5 Act 100-23 ~~this amendatory Act of the 100th General Assembly.~~

6 No bonds issued to refund or advance refund bonds issued under  
7 this Section may mature later than 40 years from the date of  
8 issuance of the refunding or advance refunding bonds. After the  
9 aggregate original principal amount of bonds authorized in this  
10 Section has been issued, the payment of any principal amount of  
11 such bonds does not authorize the issuance of additional bonds  
12 (except refunding bonds). Any bonds and notes issued under this  
13 Section in any year in which there is an outstanding "post-2010  
14 deficiency amount" as that term is defined in Section 13 (g) (3)  
15 of this Act shall provide for the payment to the State  
16 Treasurer of the amount of that deficiency. Proceeds from the  
17 sale of bonds issued pursuant to the increased debt  
18 authorization provided by Public Act 100-23 ~~this amendatory Act~~  
19 ~~of the 100th General Assembly~~ may be used for any corporate  
20 purpose of the Authority in fiscal years 2021 and 2022 and for  
21 the payment to the State Treasurer of any unpaid amounts  
22 described in paragraph (3) of subsection (g) of Section 13 of  
23 this Act as part of the "2010 deficiency amount" or the  
24 "Post-2010 deficiency amount".

25 On the first day of each month commencing after July 1,  
26 1993, amounts, if any, on deposit in the McCormick Place

1 Expansion Project Fund shall, subject to appropriation, be paid  
2 in full to the Authority or, upon its direction, to the trustee  
3 or trustees for bondholders of bonds that by their terms are  
4 payable from the moneys received from the McCormick Place  
5 Expansion Project Fund, until an amount equal to 100% of the  
6 aggregate amount of the principal and interest in the fiscal  
7 year, including that pursuant to sinking fund requirements, has  
8 been so paid and deficiencies in reserves shall have been  
9 remedied.

10 The State of Illinois pledges to and agrees with the  
11 holders of the bonds of the Metropolitan Pier and Exposition  
12 Authority issued under this Section that the State will not  
13 limit or alter the rights and powers vested in the Authority by  
14 this Act so as to impair the terms of any contract made by the  
15 Authority with those holders or in any way impair the rights  
16 and remedies of those holders until the bonds, together with  
17 interest thereon, interest on any unpaid installments of  
18 interest, and all costs and expenses in connection with any  
19 action or proceedings by or on behalf of those holders are  
20 fully met and discharged; provided that any increase in the Tax  
21 Act Amounts specified in Section 3 of the Retailers' Occupation  
22 Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service  
23 Use Tax Act, and Section 9 of the Service Occupation Tax Act  
24 required to be deposited into the Build Illinois Bond Account  
25 in the Build Illinois Fund pursuant to any law hereafter  
26 enacted shall not be deemed to impair the rights of such

1 holders so long as the increase does not result in the  
2 aggregate debt service payable in the current or any future  
3 fiscal year of the State on all bonds issued pursuant to the  
4 Build Illinois Bond Act and the Metropolitan Pier and  
5 Exposition Authority Act and payable from tax revenues  
6 specified in Section 3 of the Retailers' Occupation Tax Act,  
7 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
8 Act, and Section 9 of the Service Occupation Tax Act exceeding  
9 33 1/3% of such tax revenues for the most recently completed  
10 fiscal year of the State at the time of such increase. In  
11 addition, the State pledges to and agrees with the holders of  
12 the bonds of the Authority issued under this Section that the  
13 State will not limit or alter the basis on which State funds  
14 are to be paid to the Authority as provided in this Act or the  
15 use of those funds so as to impair the terms of any such  
16 contract; provided that any increase in the Tax Act Amounts  
17 specified in Section 3 of the Retailers' Occupation Tax Act,  
18 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
19 Act, and Section 9 of the Service Occupation Tax Act required  
20 to be deposited into the Build Illinois Bond Account in the  
21 Build Illinois Fund pursuant to any law hereafter enacted shall  
22 not be deemed to impair the terms of any such contract so long  
23 as the increase does not result in the aggregate debt service  
24 payable in the current or any future fiscal year of the State  
25 on all bonds issued pursuant to the Build Illinois Bond Act and  
26 the Metropolitan Pier and Exposition Authority Act and payable

1 from tax revenues specified in Section 3 of the Retailers'  
2 Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of  
3 the Service Use Tax Act, and Section 9 of the Service  
4 Occupation Tax Act exceeding 33 1/3% of such tax revenues for  
5 the most recently completed fiscal year of the State at the  
6 time of such increase. The Authority is authorized to include  
7 these pledges and agreements with the State in any contract  
8 with the holders of bonds issued under this Section.

9 The State shall not be liable on bonds of the Authority  
10 issued under this Section those bonds shall not be a debt of  
11 the State, and this Act shall not be construed as a guarantee  
12 by the State of the debts of the Authority. The bonds shall  
13 contain a statement to this effect on the face of the bonds.

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

15 Section 15-35. The Regional Transportation Authority Act  
16 is amended by changing Section 4.09 as follows:

17 (70 ILCS 3615/4.09) (from Ch. 111 2/3, par. 704.09)

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

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

1 transfer from the General Revenue Fund to a special fund in the  
2 State Treasury to be known as the Public Transportation Fund an  
3 amount equal to 25% of the net revenue, before the deduction of  
4 the serviceman and retailer discounts pursuant to Section 9 of  
5 the Service Occupation Tax Act and Section 3 of the Retailers'  
6 Occupation Tax Act, realized from any tax imposed by the  
7 Authority pursuant to Sections 4.03 and 4.03.1 and 25% of the  
8 amounts deposited into the Regional Transportation Authority  
9 tax fund created by Section 4.03 of this Act, from the County  
10 and Mass Transit District Fund as provided in Section 6z-20 of  
11 the State Finance Act and 25% of the amounts deposited into the  
12 Regional Transportation Authority Occupation and Use Tax  
13 Replacement Fund from the State and Local Sales Tax Reform Fund  
14 as provided in Section 6z-17 of the State Finance Act. On the  
15 first day of the month following the date that the Department  
16 receives revenues from increased taxes under Section 4.03(m) as  
17 authorized by Public Act 95-708, in lieu of the transfers  
18 authorized in the preceding sentence, upon certification of the  
19 Department of Revenue, the Comptroller shall order transferred  
20 and the Treasurer shall transfer from the General Revenue Fund  
21 to the Public Transportation Fund an amount equal to 25% of the  
22 net revenue, before the deduction of the serviceman and  
23 retailer discounts pursuant to Section 9 of the Service  
24 Occupation Tax Act and Section 3 of the Retailers' Occupation  
25 Tax Act, realized from (i) 80% of the proceeds of any tax  
26 imposed by the Authority at a rate of 1.25% in Cook County,

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

21 Notwithstanding any provision of law to the contrary,  
22 beginning on July 6, 2017 (the effective date of Public Act  
23 100-23), those amounts required under this paragraph (1) of  
24 subsection (a) to be transferred by the Treasurer into the  
25 Public Transportation Fund from the General Revenue Fund shall  
26 be directly deposited into the Public Transportation Fund as

1 the revenues are realized from the taxes indicated.

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

26 Notwithstanding any provision of law to the contrary,



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

7 (3) Except as otherwise provided in paragraph (4), as soon  
8 as possible after the first day of January, 2009 and each month  
9 thereafter, upon certification of the Department of Revenue  
10 with respect to the taxes collected under Section 4.03, the  
11 Comptroller shall order transferred and the Treasurer shall  
12 transfer from the General Revenue Fund to the Public  
13 Transportation Fund an amount equal to 25% of the net revenue,  
14 before the deduction of the serviceman and retailer discounts  
15 pursuant to Section 9 of the Service Occupation Tax Act and  
16 Section 3 of the Retailers' Occupation Tax Act, realized from  
17 (i) 20% of the proceeds of any tax imposed by the Authority at  
18 a rate of 1.25% in Cook County, (ii) 25% of the proceeds of any  
19 tax imposed by the Authority at the rate of 1% in Cook County,  
20 and (iii) one-third of the proceeds of any tax imposed by the  
21 Authority at the rate of 0.75% in the Counties of DuPage, Kane,  
22 Lake, McHenry, and Will, all pursuant to Section 4.03, and the  
23 Comptroller shall order transferred and the Treasurer shall  
24 transfer from the General Revenue Fund to the Public  
25 Transportation Fund (iv) an amount equal to 25% of the revenue  
26 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 (3) 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 (4) Notwithstanding any provision of law to the contrary,  
12 of the transfers to be made under paragraphs (1), (2), and (3)  
13 of this subsection (a) from the General Revenue Fund to the  
14 Public Transportation Fund, the first \$150,000,000 that would  
15 have otherwise been transferred from the General Revenue Fund  
16 shall be transferred from the Road Fund. The remaining balance  
17 of such transfers shall be made from the General Revenue Fund.

18 (5) (Blank).

19 (6) (Blank).

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

24 (8) For State fiscal year 2021 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 2021 shall be reduced by 5%.

2 (b) (1) All moneys deposited in the Public Transportation  
3 Fund and the Regional Transportation Authority Occupation and  
4 Use Tax Replacement Fund, whether deposited pursuant to this  
5 Section or otherwise, are allocated to the Authority, except  
6 for amounts appropriated to the Office of the Executive  
7 Inspector General as authorized by subsection (h) of Section  
8 4.03.3 and amounts transferred to the Audit Expense Fund  
9 pursuant to Section 6z-27 of the State Finance Act. The  
10 Comptroller, as soon as possible after each monthly transfer  
11 provided in this Section and after each deposit into the Public  
12 Transportation Fund, shall order the Treasurer to pay to the  
13 Authority out of the Public Transportation Fund the amount so  
14 transferred or deposited. Any Additional State Assistance and  
15 Additional Financial Assistance paid to the Authority under  
16 this Section shall be expended by the Authority for its  
17 purposes as provided in this Act. The balance of the amounts  
18 paid to the Authority from the Public Transportation Fund shall  
19 be expended by the Authority as provided in Section 4.03.3. The  
20 Comptroller, as soon as possible after each deposit into the  
21 Regional Transportation Authority Occupation and Use Tax  
22 Replacement Fund provided in this Section and Section 6z-17 of  
23 the State Finance Act, shall order the Treasurer to pay to the  
24 Authority out of the Regional Transportation Authority  
25 Occupation and Use Tax Replacement Fund the amount so  
26 deposited. Such amounts paid to the Authority may be expended

1 by it for its purposes as provided in this Act. The provisions  
2 directing the distributions from the Public Transportation  
3 Fund and the Regional Transportation Authority Occupation and  
4 Use Tax Replacement Fund provided for in this Section shall  
5 constitute an irrevocable and continuing appropriation of all  
6 amounts as provided herein. The State Treasurer and State  
7 Comptroller are hereby authorized and directed to make  
8 distributions as provided in this Section. (2) Provided,  
9 however, no moneys deposited under subsection (a) of this  
10 Section shall be paid from the Public Transportation Fund to  
11 the Authority or its assignee for any fiscal year until the  
12 Authority has certified to the Governor, the Comptroller, and  
13 the Mayor of the City of Chicago that it has adopted for that  
14 fiscal year an Annual Budget and Two-Year Financial Plan  
15 meeting the requirements in Section 4.01(b).

16 (c) In recognition of the efforts of the Authority to  
17 enhance the mass transportation facilities under its control,  
18 the State shall provide financial assistance ("Additional  
19 State Assistance") in excess of the amounts transferred to the  
20 Authority from the General Revenue Fund under subsection (a) of  
21 this Section. Additional State Assistance shall be calculated  
22 as provided in subsection (d), but shall in no event exceed the  
23 following specified amounts with respect to the following State  
24 fiscal years:

25 1990 \$5,000,000;

26 1991 \$5,000,000;

1           1992                   \$10,000,000;  
2           1993                   \$10,000,000;  
3           1994                   \$20,000,000;  
4           1995                   \$30,000,000;  
5           1996                   \$40,000,000;  
6           1997                   \$50,000,000;  
7           1998                   \$55,000,000; and  
8           each year thereafter   \$55,000,000.

9           (c-5) The State shall provide financial assistance  
10          ("Additional Financial Assistance") in addition to the  
11          Additional State Assistance provided by subsection (c) and the  
12          amounts transferred to the Authority from the General Revenue  
13          Fund under subsection (a) of this Section. Additional Financial  
14          Assistance provided by this subsection shall be calculated as  
15          provided in subsection (d), but shall in no event exceed the  
16          following specified amounts with respect to the following State  
17          fiscal years:

18           2000                   \$0;  
19           2001                   \$16,000,000;  
20           2002                   \$35,000,000;  
21           2003                   \$54,000,000;  
22           2004                   \$73,000,000;  
23           2005                   \$93,000,000; and  
24           each year thereafter   \$100,000,000.

25           (d) Beginning with State fiscal year 1990 and continuing  
26          for each State fiscal year thereafter, the Authority shall

1 annually certify to the State Comptroller and State Treasurer,  
2 separately with respect to each of subdivisions (g) (2) and  
3 (g) (3) of Section 4.04 of this Act, the following amounts:

4 (1) The amount necessary and required, during the State  
5 fiscal year with respect to which the certification is  
6 made, to pay its obligations for debt service on all  
7 outstanding bonds or notes issued by the Authority under  
8 subdivisions (g) (2) and (g) (3) of Section 4.04 of this Act.

9 (2) An estimate of the amount necessary and required to  
10 pay its obligations for debt service for any bonds or notes  
11 which the Authority anticipates it will issue under  
12 subdivisions (g) (2) and (g) (3) of Section 4.04 during that  
13 State fiscal year.

14 (3) Its debt service savings during the preceding State  
15 fiscal year from refunding or advance refunding of bonds or  
16 notes issued under subdivisions (g) (2) and (g) (3) of  
17 Section 4.04.

18 (4) The amount of interest, if any, earned by the  
19 Authority during the previous State fiscal year on the  
20 proceeds of bonds or notes issued pursuant to subdivisions  
21 (g) (2) and (g) (3) of Section 4.04, other than refunding or  
22 advance refunding bonds or notes.

23 The certification shall include a specific schedule of debt  
24 service payments, including the date and amount of each payment  
25 for all outstanding bonds or notes and an estimated schedule of  
26 anticipated debt service for all bonds and notes it intends to

1 issue, if any, during that State fiscal year, including the  
2 estimated date and estimated amount of each payment.

3 Immediately upon the issuance of bonds for which an  
4 estimated schedule of debt service payments was prepared, the  
5 Authority shall file an amended certification with respect to  
6 item (2) above, to specify the actual schedule of debt service  
7 payments, including the date and amount of each payment, for  
8 the remainder of the State fiscal year.

9 On the first day of each month of the State fiscal year in  
10 which there are bonds outstanding with respect to which the  
11 certification is made, the State Comptroller shall order  
12 transferred and the State Treasurer shall transfer from the  
13 Road Fund to the Public Transportation Fund the Additional  
14 State Assistance and Additional Financial Assistance in an  
15 amount equal to the aggregate of (i) one-twelfth of the sum of  
16 the amounts certified under items (1) and (3) above less the  
17 amount certified under item (4) above, plus (ii) the amount  
18 required to pay debt service on bonds and notes issued during  
19 the fiscal year, if any, divided by the number of months  
20 remaining in the fiscal year after the date of issuance, or  
21 some smaller portion as may be necessary under subsection (c)  
22 or (c-5) of this Section for the relevant State fiscal year,  
23 plus (iii) any cumulative deficiencies in transfers for prior  
24 months, until an amount equal to the sum of the amounts  
25 certified under items (1) and (3) above, plus the actual debt  
26 service certified under item (2) above, less the amount

1 certified under item (4) above, has been transferred; except  
2 that these transfers are subject to the following limits:

3 (A) In no event shall the total transfers in any State  
4 fiscal year relating to outstanding bonds and notes issued  
5 by the Authority under subdivision (g) (2) of Section 4.04  
6 exceed the lesser of the annual maximum amount specified in  
7 subsection (c) or the sum of the amounts certified under  
8 items (1) and (3) above, plus the actual debt service  
9 certified under item (2) above, less the amount certified  
10 under item (4) above, with respect to those bonds and  
11 notes.

12 (B) 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) (3) of Section 4.04  
15 exceed the lesser of the annual maximum amount specified in  
16 subsection (c-5) 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 The term "outstanding" does not include bonds or notes for  
22 which refunding or advance refunding bonds or notes have been  
23 issued.

24 (e) Neither Additional State Assistance nor Additional  
25 Financial Assistance may be pledged, either directly or  
26 indirectly as general revenues of the Authority, as security



1 for any bonds issued by the Authority. The Authority may not  
2 assign its right to receive Additional State Assistance or  
3 Additional Financial Assistance, or direct payment of  
4 Additional State Assistance or Additional Financial  
5 Assistance, to a trustee or any other entity for the payment of  
6 debt service on its bonds.

7 (f) The certification required under subsection (d) with  
8 respect to outstanding bonds and notes of the Authority shall  
9 be filed as early as practicable before the beginning of the  
10 State fiscal year to which it relates. The certification shall  
11 be revised as may be necessary to accurately state the debt  
12 service requirements of the Authority.

13 (g) Within 6 months of the end of each fiscal year, the  
14 Authority shall determine:

15 (i) whether the aggregate of all system generated  
16 revenues for public transportation in the metropolitan  
17 region which is provided by, or under grant or purchase of  
18 service contracts with, the Service Boards equals 50% of  
19 the aggregate of all costs of providing such public  
20 transportation. "System generated revenues" include all  
21 the proceeds of fares and charges for services provided,  
22 contributions received in connection with public  
23 transportation from units of local government other than  
24 the Authority, except for contributions received by the  
25 Chicago Transit Authority from a real estate transfer tax  
26 imposed under subsection (i) of Section 8-3-19 of the

1 Illinois Municipal Code, and from the State pursuant to  
2 subsection (i) of Section 2705-305 of the Department of  
3 Transportation Law, and all other revenues properly  
4 included consistent with generally accepted accounting  
5 principles but may not include: the proceeds from any  
6 borrowing, and, beginning with the 2007 fiscal year, all  
7 revenues and receipts, including but not limited to fares  
8 and grants received from the federal, State or any unit of  
9 local government or other entity, derived from providing  
10 ADA paratransit service pursuant to Section 2.30 of the  
11 Regional Transportation Authority Act. "Costs" include all  
12 items properly included as operating costs consistent with  
13 generally accepted accounting principles, including  
14 administrative costs, but do not include: depreciation;  
15 payment of principal and interest on bonds, notes or other  
16 evidences of obligations for borrowed money of the  
17 Authority; payments with respect to public transportation  
18 facilities made pursuant to subsection (b) of Section 2.20;  
19 any payments with respect to rate protection contracts,  
20 credit enhancements or liquidity agreements made under  
21 Section 4.14; any other cost as to which it is reasonably  
22 expected that a cash expenditure will not be made; costs  
23 for passenger security including grants, contracts,  
24 personnel, equipment and administrative expenses, except  
25 in the case of the Chicago Transit Authority, in which case  
26 the term does not include costs spent annually by that

1 entity for protection against crime as required by Section  
2 27a of the Metropolitan Transit Authority Act; the costs of  
3 Debt Service paid by the Chicago Transit Authority, as  
4 defined in Section 12c of the Metropolitan Transit  
5 Authority Act, or bonds or notes issued pursuant to that  
6 Section; the payment by the Commuter Rail Division of debt  
7 service on bonds issued pursuant to Section 3B.09; expenses  
8 incurred by the Suburban Bus Division for the cost of new  
9 public transportation services funded from grants pursuant  
10 to Section 2.01e of this Act for a period of 2 years from  
11 the date of initiation of each such service; costs as  
12 exempted by the Board for projects pursuant to Section 2.09  
13 of this Act; or, beginning with the 2007 fiscal year,  
14 expenses related to providing ADA paratransit service  
15 pursuant to Section 2.30 of the Regional Transportation  
16 Authority Act; or in fiscal years 2008 through 2012  
17 inclusive, costs in the amount of \$200,000,000 in fiscal  
18 year 2008, reducing by \$40,000,000 in each fiscal year  
19 thereafter until this exemption is eliminated. If said  
20 system generated revenues are less than 50% of said costs,  
21 the Board shall remit an amount equal to the amount of the  
22 deficit to the State. The Treasurer shall deposit any such  
23 payment in the Road Fund; and

24 (ii) whether, beginning with the 2007 fiscal year, the  
25 aggregate of all fares charged and received for ADA  
26 paratransit services equals the system generated ADA



1 Department has deemed a vehicle shall be replaced, it shall  
2 notify the Division of Property Control of the Department of  
3 Central Management Services and the Division of Vehicles of the  
4 Department of Central Management Services for potential  
5 reallocation of the vehicle to another State agency through  
6 inter-agency transfer per standard fleet vehicle allocation  
7 procedures. If the vehicle is not re-allocated for use into the  
8 State fleet or agencies by the Division of Property Control or  
9 the Division of Vehicles of the Department of Central  
10 Management Services, the Department shall make the vehicle  
11 available to those units of local government that have  
12 previously requested the notification and provide them the  
13 opportunity to purchase the vehicle ~~through a sealed bid sale.~~  
14 Any proceeds from the sale of ~~the~~ vehicles pursuant to this  
15 Section ~~to units of local government~~ shall be deposited in the  
16 Road Fund. The term "vehicle" as used in this Section is  
17 defined to include passenger automobiles, light duty trucks,  
18 heavy duty trucks, and other self-propelled motorized  
19 equipment in excess of 25 horsepower and attachments.

20 (Source: P.A. 97-42, eff. 1-1-12; 98-721, eff. 7-16-14.)

21 (30 ILCS 105/5.107 rep.)

22 Section 25-10. The State Finance Act is amended by  
23 repealing Section 5.107.

24 Section 25-15. The State Finance Act is amended by changing

1 Sections 6p-3 and 8.8a as follows:

2 (30 ILCS 105/6p-3) (from Ch. 127, par. 142p3)

3 Sec. 6p-3. (a) The State Surplus Property Revolving Fund  
4 shall be initially financed by a transfer of funds from the  
5 General Revenue Fund. All ~~Thereafter all~~ fees and other monies  
6 received by the Department of Central Management Services from  
7 the sale or transfer of surplus or transferable property  
8 pursuant to the State Property Control Act and the Federal  
9 Surplus Property Act ~~"State Property Control Act" and "An Act~~  
10 ~~to create and establish a State Agency for Federal Surplus~~  
11 ~~Property, to prescribe its powers, duties and functions",~~  
12 ~~approved August 2, 1965, as amended,~~ shall be paid into the  
13 State Surplus Property Revolving Fund until June 30, 2020, and  
14 shall be paid into the General Revenue Fund beginning July 1,  
15 2020.

16 Except as provided in paragraph (e) of this Section, the  
17 money in this fund shall be used by the Department of Central  
18 Management Services as reimbursement for expenditures incurred  
19 in relation to the sale of surplus or transferable property.

20 (b) (Blank). ~~If at the end of the lapse period the balancee~~  
21 ~~in the State Surplus Property Revolving Fund exceeds the amount~~  
22 ~~of \$1,000,000, all monies in excess of that amount shall be~~  
23 ~~transferred and deposited into the General Revenue Fund.~~

24 (c) Provided, however, that the fund established by this  
25 Section shall contain a separate account for the deposit of all

1 proceeds resulting from the sale of Federal surplus property,  
2 and the proceeds of this separate account shall be used solely  
3 to reimburse the Department of Central Management Services for  
4 expenditures incurred in relation to the sale of Federal  
5 surplus property.

6 (d) Any funds on deposit in the State Agency for Surplus  
7 Property Utilization Fund on the effective date of this  
8 amendatory Act of 1983 shall be transferred to the Federal  
9 account of the State Surplus Property Revolving Fund.

10 (e) (Blank).

11 (f) Notwithstanding any other provision of law to the  
12 contrary, and in addition to any other transfers that may be  
13 provided by law, on July 1, 2020, or after sufficient moneys  
14 have been received in the State Surplus Property Revolving Fund  
15 to pay all Fiscal Year 2020 obligations payable from the Fund,  
16 whichever is later, the State Comptroller shall direct and the  
17 State Treasurer shall transfer the remaining balance from the  
18 State Surplus Property Revolving Fund into the General Revenue  
19 Fund. Upon completion of the transfer, any future deposits due  
20 to the State Surplus Property Revolving Fund, and any  
21 outstanding obligations or liabilities of that Fund, shall pass  
22 to the General Revenue Fund.

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

24 (30 ILCS 105/8.8a) (from Ch. 127, par. 144.8a)

25 Sec. 8.8a. Appropriations for the sale or transfer of

1 surplus or transferable property by the Department of Central  
2 Management Services, and for all other expenses incident to the  
3 handling, transportation, maintenance and storage of such  
4 surplus property, including personal services and contractual  
5 services connected therewith and for expenses incident to the  
6 establishment and operation of wastepaper recycling programs  
7 by the Department, are payable from the State Surplus Property  
8 Revolving Fund through the end of State fiscal year 2020, and  
9 shall be payable from the General Revenue Fund beginning in  
10 State fiscal year 2021.

11 (Source: P.A. 85-1197.)

12 Section 25-20. The State Property Control Act is amended by  
13 changing Section 7b as follows:

14 (30 ILCS 605/7b)

15 Sec. 7b. Maintenance and operation of State Police  
16 vehicles. All proceeds received by the Department of Central  
17 Management Services under this Act from the sale of vehicles  
18 operated by the Department of State Police, ~~except for a \$500~~  
19 ~~handling fee to be retained by the Department of Central~~  
20 ~~Management Services for each vehicle sold,~~ shall be deposited  
21 into the State Police Vehicle Maintenance Fund. ~~However, in~~  
22 ~~lieu of the \$500 handling fee as provided by this paragraph,~~  
23 ~~the Department of Central Management Services shall retain all~~  
24 ~~proceeds from the sale of any vehicle for which \$500 or a~~



1 ~~lesser amount is collected.~~

2       The State Police Vehicle Maintenance Fund is created as a  
3 special fund in the State treasury. All moneys in the State  
4 Police Vehicle Maintenance Fund, subject to appropriation,  
5 shall be used by the Department of State Police for the  
6 maintenance and operation of vehicles for that Department.

7 (Source: P.A. 94-839, eff. 6-6-06.)

8       Section 25-25. The Illinois Solid Waste Management Act is  
9 amended by changing Section 3 as follows:

10       (415 ILCS 20/3) (from Ch. 111 1/2, par. 7053)

11       Sec. 3. State agency materials recycling program.

12       (a) All State agencies responsible for the maintenance of  
13 public lands in the State shall, to the maximum extent  
14 feasible, use compost materials in all land maintenance  
15 activities which are to be paid with public funds.

16       (a-5) All State agencies responsible for the maintenance of  
17 public lands in the State shall review its procurement  
18 specifications and policies to determine (1) if incorporating  
19 compost materials will help reduce stormwater run-off and  
20 increase infiltration of moisture in land maintenance  
21 activities and (2) the current recycled content usage and  
22 potential for additional recycled content usage by the Agency  
23 in land maintenance activities and report to the General  
24 Assembly by December 15, 2015.

1           (b) The Department of Central Management Services, in  
2 coordination with the Department of Commerce and Economic  
3 Opportunity, shall implement waste reduction programs,  
4 including source separation and collection, for office  
5 wastepaper, corrugated containers, newsprint and mixed paper,  
6 in all State buildings as appropriate and feasible. Such waste  
7 reduction programs shall be designed to achieve waste  
8 reductions of at least 25% of all such waste by December 31,  
9 1995, and at least 50% of all such waste by December 31, 2000.  
10 Any source separation and collection program shall include, at  
11 a minimum, procedures for collecting and storing recyclable  
12 materials, bins or containers for storing materials, and  
13 contractual or other arrangements with buyers of recyclable  
14 materials. If market conditions so warrant, the Department of  
15 Central Management Services, in coordination with the  
16 Department of Commerce and Economic Opportunity, may modify  
17 programs developed pursuant to this Section.

18           The Department of Commerce and Community Affairs (now  
19 Department of Commerce and Economic Opportunity) shall conduct  
20 waste categorization studies of all State facilities for  
21 calendar years 1991, 1995 and 2000. Such studies shall be  
22 designed to assist the Department of Central Management  
23 Services to achieve the waste reduction goals established in  
24 this subsection.

25           (c) Each State agency shall, upon consultation with the  
26 Department of Commerce and Economic Opportunity, periodically

1 review its procurement procedures and specifications related  
2 to the purchase of products or supplies. Such procedures and  
3 specifications shall be modified as necessary to require the  
4 procuring agency to seek out products and supplies that contain  
5 recycled materials, and to ensure that purchased products or  
6 supplies are reusable, durable or made from recycled materials  
7 whenever economically and practically feasible. In choosing  
8 among products or supplies that contain recycled material,  
9 consideration shall be given to products and supplies with the  
10 highest recycled material content that is consistent with the  
11 effective and efficient use of the product or supply.

12 (d) Wherever economically and practically feasible, the  
13 Department of Central Management Services shall procure  
14 recycled paper and paper products as follows:

15 (1) Beginning July 1, 1989, at least 10% of the total  
16 dollar value of paper and paper products purchased by the  
17 Department of Central Management Services shall be  
18 recycled paper and paper products.

19 (2) Beginning July 1, 1992, at least 25% of the total  
20 dollar value of paper and paper products purchased by the  
21 Department of Central Management Services shall be  
22 recycled paper and paper products.

23 (3) Beginning July 1, 1996, at least 40% of the total  
24 dollar value of paper and paper products purchased by the  
25 Department of Central Management Services shall be  
26 recycled paper and paper products.

1           (4) Beginning July 1, 2000, at least 50% of the total  
2           dollar value of paper and paper products purchased by the  
3           Department of Central Management Services shall be  
4           recycled paper and paper products.

5           (e) Paper and paper products purchased from private vendors  
6           pursuant to printing contracts are not considered paper  
7           products for the purposes of subsection (d). However, the  
8           Department of Central Management Services shall report to the  
9           General Assembly on an annual basis the total dollar value of  
10          printing contracts awarded to private sector vendors that  
11          included the use of recycled paper.

12          (f) (1) Wherever economically and practically feasible,  
13          the recycled paper and paper products referred to in  
14          subsection (d) shall contain postconsumer or recovered  
15          paper materials as specified by paper category in this  
16          subsection:

17               (i) Recycled high grade printing and writing paper  
18               shall contain at least 50% recovered paper material.  
19               Such recovered paper material, until July 1, 1994,  
20               shall consist of at least 20% deinked stock or  
21               postconsumer material; and beginning July 1, 1994,  
22               shall consist of at least 25% deinked stock or  
23               postconsumer material; and beginning July 1, 1996,  
24               shall consist of at least 30% deinked stock or  
25               postconsumer material; and beginning July 1, 1998,  
26               shall consist of at least 40% deinked stock or

1 postconsumer material; and beginning July 1, 2000,  
2 shall consist of at least 50% deinked stock or  
3 postconsumer material.

4 (ii) Recycled tissue products, until July 1, 1994,  
5 shall contain at least 25% postconsumer material; and  
6 beginning July 1, 1994, shall contain at least 30%  
7 postconsumer material; and beginning July 1, 1996,  
8 shall contain at least 35% postconsumer material; and  
9 beginning July 1, 1998, shall contain at least 40%  
10 postconsumer material; and beginning July 1, 2000,  
11 shall contain at least 45% postconsumer material.

12 (iii) Recycled newsprint, until July 1, 1994,  
13 shall contain at least 40% postconsumer material; and  
14 beginning July 1, 1994, shall contain at least 50%  
15 postconsumer material; and beginning July 1, 1996,  
16 shall contain at least 60% postconsumer material; and  
17 beginning July 1, 1998, shall contain at least 70%  
18 postconsumer material; and beginning July 1, 2000,  
19 shall contain at least 80% postconsumer material.

20 (iv) Recycled unbleached packaging, until July 1,  
21 1994, shall contain at least 35% postconsumer  
22 material; and beginning July 1, 1994, shall contain at  
23 least 40% postconsumer material; and beginning July 1,  
24 1996, shall contain at least 45% postconsumer  
25 material; and beginning July 1, 1998, shall contain at  
26 least 50% postconsumer material; and beginning July 1,

1           2000, shall contain at least 55% postconsumer  
2           material.

3           (v) Recycled paperboard, until July 1, 1994, shall  
4           contain at least 80% postconsumer material; and  
5           beginning July 1, 1994, shall contain at least 85%  
6           postconsumer material; and beginning July 1, 1996,  
7           shall contain at least 90% postconsumer material; and  
8           beginning July 1, 1998, shall contain at least 95%  
9           postconsumer material.

10          (2) For the purposes of this Section, "postconsumer  
11          material" includes:

12                 (i) paper, paperboard, and fibrous wastes from  
13                 retail stores, office buildings, homes, and so forth,  
14                 after the waste has passed through its end usage as a  
15                 consumer item, including used corrugated boxes, old  
16                 newspapers, mixed waste paper, tabulating cards, and  
17                 used cordage; and

18                 (ii) all paper, paperboard, and fibrous wastes  
19                 that are diverted or separated from the municipal solid  
20                 waste stream.

21          (3) For the purposes of this Section, "recovered paper  
22          material" includes:

23                 (i) postconsumer material;

24                 (ii) dry paper and paperboard waste generated  
25                 after completion of the papermaking process (that is,  
26                 those manufacturing operations up to and including the

1 cutting and trimming of the paper machine reel into  
2 smaller rolls or rough sheets), including envelope  
3 cuttings, bindery trimmings, and other paper and  
4 paperboard waste resulting from printing, cutting,  
5 forming, and other converting operations, or from bag,  
6 box and carton manufacturing, and butt rolls, mill  
7 wrappers, and rejected unused stock; and

8 (iii) finished paper and paperboard from obsolete  
9 inventories of paper and paperboard manufacturers,  
10 merchants, wholesalers, dealers, printers, converters,  
11 or others.

12 (g) The Department of Central Management Services may adopt  
13 regulations to carry out the provisions and purposes of this  
14 Section.

15 (h) Every State agency shall, in its procurement documents,  
16 specify that, whenever economically and practically feasible,  
17 a product to be procured must consist, wholly or in part, of  
18 recycled materials, or be recyclable or reusable in whole or in  
19 part. When applicable, if state guidelines are not already  
20 prescribed, State agencies shall follow USEPA guidelines for  
21 federal procurement.

22 (i) All State agencies shall cooperate with the Department  
23 of Central Management Services in carrying out this Section.  
24 The Department of Central Management Services may enter into  
25 cooperative purchasing agreements with other governmental  
26 units in order to obtain volume discounts, or for other reasons

1 in accordance with the Governmental Joint Purchasing Act, or in  
2 accordance with the Intergovernmental Cooperation Act if  
3 governmental units of other states or the federal government  
4 are involved.

5 (j) The Department of Central Management Services shall  
6 submit an annual report to the General Assembly concerning its  
7 implementation of the State's collection and recycled paper  
8 procurement programs. This report shall include a description  
9 of the actions that the Department of Central Management  
10 Services has taken in the previous fiscal year to implement  
11 this Section. This report shall be submitted on or before  
12 November 1 of each year.

13 (k) The Department of Central Management Services, in  
14 cooperation with all other appropriate departments and  
15 agencies of the State, shall institute whenever economically  
16 and practically feasible the use of re-refined motor oil in all  
17 State-owned motor vehicles and the use of remanufactured and  
18 retread tires whenever such use is practical, beginning no  
19 later than July 1, 1992.

20 (l) (Blank).

21 (m) The Department of Central Management Services, in  
22 coordination with the Department of Commerce and Community  
23 Affairs (now Department of Commerce and Economic Opportunity),  
24 has implemented an aluminum can recycling program in all State  
25 buildings within 270 days of the effective date of this  
26 amendatory Act of 1997. The program provides for (1) the



1 collection and storage of used aluminum cans in bins or other  
2 appropriate containers made reasonably available to occupants  
3 and visitors of State buildings and (2) the sale of used  
4 aluminum cans to buyers of recyclable materials.

5 Proceeds from the sale of used aluminum cans shall be  
6 deposited into I-CYCLE accounts maintained in the Facilities  
7 Management ~~State Surplus Property~~ Revolving Fund and, subject  
8 to appropriation, shall be used by the Department of Central  
9 Management Services and any other State agency to offset the  
10 costs of implementing the aluminum can recycling program under  
11 this Section.

12 All State agencies having an aluminum can recycling program  
13 in place shall continue with their current plan. If a State  
14 agency has an existing recycling program in place, proceeds  
15 from the aluminum can recycling program may be retained and  
16 distributed pursuant to that program, otherwise all revenue  
17 resulting from these programs shall be forwarded to Central  
18 Management Services, I-CYCLE for placement into the  
19 appropriate account within the Facilities Management ~~State~~  
20 ~~Surplus Property~~ Revolving Fund, minus any operating costs  
21 associated with the program.

22 (Source: P.A. 99-34, eff. 7-14-15; 99-543, eff. 1-1-17.)

23 ARTICLE 30. HUMAN NEEDS

24 Section 30-5. The Illinois Public Aid Code is amended by

1 changing Sections 5-5.4 and 5H-4 and by adding Section 12-4.53  
2 as follows:

3 (305 ILCS 5/5-5.4) (from Ch. 23, par. 5-5.4)

4 Sec. 5-5.4. Standards of Payment - Department of Healthcare  
5 and Family Services. The Department of Healthcare and Family  
6 Services shall develop standards of payment of nursing facility  
7 and ICF/DD services in facilities providing such services under  
8 this Article which:

9 (1) Provide for the determination of a facility's payment  
10 for nursing facility or ICF/DD services on a prospective basis.  
11 The amount of the payment rate for all nursing facilities  
12 certified by the Department of Public Health under the ID/DD  
13 Community Care Act or the Nursing Home Care Act as Intermediate  
14 Care for the Developmentally Disabled facilities, Long Term  
15 Care for Under Age 22 facilities, Skilled Nursing facilities,  
16 or Intermediate Care facilities under the medical assistance  
17 program shall be prospectively established annually on the  
18 basis of historical, financial, and statistical data  
19 reflecting actual costs from prior years, which shall be  
20 applied to the current rate year and updated for inflation,  
21 except that the capital cost element for newly constructed  
22 facilities shall be based upon projected budgets. The annually  
23 established payment rate shall take effect on July 1 in 1984  
24 and subsequent years. No rate increase and no update for  
25 inflation shall be provided on or after July 1, 1994, unless

1 specifically provided for in this Section. The changes made by  
2 Public Act 93-841 extending the duration of the prohibition  
3 against a rate increase or update for inflation are effective  
4 retroactive to July 1, 2004.

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 July 1, 1998  
9 shall include an increase of 3%. 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, 1998 shall include an  
13 increase of 3% plus \$1.10 per resident-day, as defined by the  
14 Department. For facilities licensed by the Department of Public  
15 Health under the Nursing Home Care Act as Intermediate Care  
16 Facilities for the Developmentally Disabled or Long Term Care  
17 for Under Age 22 facilities, the rates taking effect on January  
18 1, 2006 shall include an increase of 3%. For facilities  
19 licensed by the Department of Public Health under the Nursing  
20 Home Care Act as Intermediate Care Facilities for the  
21 Developmentally Disabled or Long Term Care for Under Age 22  
22 facilities, the rates taking effect on January 1, 2009 shall  
23 include an increase sufficient to provide a \$0.50 per hour wage  
24 increase for non-executive staff. For facilities licensed by  
25 the Department of Public Health under the ID/DD Community Care  
26 Act as ID/DD Facilities the rates taking effect within 30 days

1 after July 6, 2017 (the effective date of Public Act 100-23)  
2 shall include an increase sufficient to provide a \$0.75 per  
3 hour wage increase for non-executive staff. The Department  
4 shall adopt rules, including emergency rules under subsection  
5 (y) of Section 5-45 of the Illinois Administrative Procedure  
6 Act, to implement the provisions of this paragraph. For  
7 facilities licensed by the Department of Public Health under  
8 the ID/DD Community Care Act as ID/DD Facilities and under the  
9 MC/DD Act as MC/DD Facilities, the rates taking effect within  
10 30 days after the effective date of this amendatory Act of the  
11 100th General Assembly shall include an increase sufficient to  
12 provide a \$0.50 per hour wage increase for non-executive  
13 front-line personnel, including, but not limited to, direct  
14 support persons, aides, front-line supervisors, qualified  
15 intellectual disabilities professionals, nurses, and  
16 non-administrative support staff. The Department shall adopt  
17 rules, including emergency rules under subsection (bb) of  
18 Section 5-45 of the Illinois Administrative Procedure Act, to  
19 implement the provisions of this paragraph.

20 For facilities licensed by the Department of Public Health  
21 under the Nursing Home Care Act as Intermediate Care for the  
22 Developmentally Disabled facilities or Long Term Care for Under  
23 Age 22 facilities, the rates taking effect on July 1, 1999  
24 shall include an increase of 1.6% plus \$3.00 per resident-day,  
25 as defined by the Department. For facilities licensed by the  
26 Department of Public Health under the Nursing Home Care Act as

1 Skilled Nursing facilities or Intermediate Care facilities,  
2 the rates taking effect on July 1, 1999 shall include an  
3 increase of 1.6% and, for services provided on or after October  
4 1, 1999, shall be increased by \$4.00 per resident-day, as  
5 defined by the Department.

6 For facilities licensed by the Department of Public Health  
7 under the Nursing Home Care Act as Intermediate Care for the  
8 Developmentally Disabled facilities or Long Term Care for Under  
9 Age 22 facilities, the rates taking effect on July 1, 2000  
10 shall include an increase of 2.5% per resident-day, as defined  
11 by the Department. For facilities licensed by the Department of  
12 Public Health under the Nursing Home Care Act as Skilled  
13 Nursing facilities or Intermediate Care facilities, the rates  
14 taking effect on July 1, 2000 shall include an increase of 2.5%  
15 per resident-day, as defined by the Department.

16 For facilities licensed by the Department of Public Health  
17 under the Nursing Home Care Act as skilled nursing facilities  
18 or intermediate care facilities, a new payment methodology must  
19 be implemented for the nursing component of the rate effective  
20 July 1, 2003. The Department of Public Aid (now Healthcare and  
21 Family Services) shall develop the new payment methodology  
22 using the Minimum Data Set (MDS) as the instrument to collect  
23 information concerning nursing home resident condition  
24 necessary to compute the rate. The Department shall develop the  
25 new payment methodology to meet the unique needs of Illinois  
26 nursing home residents while remaining subject to the

1 appropriations provided by the General Assembly. A transition  
2 period from the payment methodology in effect on June 30, 2003  
3 to the payment methodology in effect on July 1, 2003 shall be  
4 provided for a period not exceeding 3 years and 184 days after  
5 implementation of the new payment methodology as follows:

6 (A) For a facility that would receive a lower nursing  
7 component rate per patient day under the new system than  
8 the facility received effective on the date immediately  
9 preceding the date that the Department implements the new  
10 payment methodology, the nursing component rate per  
11 patient day for the facility shall be held at the level in  
12 effect on the date immediately preceding the date that the  
13 Department implements the new payment methodology until a  
14 higher nursing component rate of reimbursement is achieved  
15 by that facility.

16 (B) For a facility that would receive a higher nursing  
17 component rate per patient day under the payment  
18 methodology in effect on July 1, 2003 than the facility  
19 received effective on the date immediately preceding the  
20 date that the Department implements the new payment  
21 methodology, the nursing component rate per patient day for  
22 the facility shall be adjusted.

23 (C) Notwithstanding paragraphs (A) and (B), the  
24 nursing component rate per patient day for the facility  
25 shall be adjusted subject to appropriations provided by the  
26 General Assembly.

1           For facilities licensed by the Department of Public Health  
2 under the Nursing Home Care Act as Intermediate Care for the  
3 Developmentally Disabled facilities or Long Term Care for Under  
4 Age 22 facilities, the rates taking effect on March 1, 2001  
5 shall include a statewide increase of 7.85%, as defined by the  
6 Department.

7           Notwithstanding any other provision of this Section, for  
8 facilities licensed by the Department of Public Health under  
9 the Nursing Home Care Act as skilled nursing facilities or  
10 intermediate care facilities, except facilities participating  
11 in the Department's demonstration program pursuant to the  
12 provisions of Title 77, Part 300, Subpart T of the Illinois  
13 Administrative Code, the numerator of the ratio used by the  
14 Department of Healthcare and Family Services to compute the  
15 rate payable under this Section using the Minimum Data Set  
16 (MDS) methodology shall incorporate the following annual  
17 amounts as the additional funds appropriated to the Department  
18 specifically to pay for rates based on the MDS nursing  
19 component methodology in excess of the funding in effect on  
20 December 31, 2006:

21           (i) For rates taking effect January 1, 2007,  
22           \$60,000,000.

23           (ii) For rates taking effect January 1, 2008,  
24           \$110,000,000.

25           (iii) For rates taking effect January 1, 2009,  
26           \$194,000,000.

1           (iv) For rates taking effect April 1, 2011, or the  
2 first day of the month that begins at least 45 days after  
3 the effective date of this amendatory Act of the 96th  
4 General Assembly, \$416,500,000 or an amount as may be  
5 necessary to complete the transition to the MDS methodology  
6 for the nursing component of the rate. Increased payments  
7 under this item (iv) are not due and payable, however,  
8 until (i) the methodologies described in this paragraph are  
9 approved by the federal government in an appropriate State  
10 Plan amendment and (ii) the assessment imposed by Section  
11 5B-2 of this Code is determined to be a permissible tax  
12 under Title XIX of the Social Security Act.

13           Notwithstanding any other provision of this Section, for  
14 facilities licensed by the Department of Public Health under  
15 the Nursing Home Care Act as skilled nursing facilities or  
16 intermediate care facilities, the support component of the  
17 rates taking effect on January 1, 2008 shall be computed using  
18 the most recent cost reports on file with the Department of  
19 Healthcare and Family Services no later than April 1, 2005,  
20 updated for inflation to January 1, 2006.

21           For facilities licensed by the Department of Public Health  
22 under the Nursing Home Care Act as Intermediate Care for the  
23 Developmentally Disabled facilities or Long Term Care for Under  
24 Age 22 facilities, the rates taking effect on April 1, 2002  
25 shall include a statewide increase of 2.0%, as defined by the  
26 Department. This increase terminates on July 1, 2002; beginning



1 July 1, 2002 these rates are reduced to the level of the rates  
2 in effect on March 31, 2002, as defined by the Department.

3 For facilities licensed by the Department of Public Health  
4 under the Nursing Home Care Act as skilled nursing facilities  
5 or intermediate care facilities, the rates taking effect on  
6 July 1, 2001 shall be computed using the most recent cost  
7 reports on file with the Department of Public Aid no later than  
8 April 1, 2000, updated for inflation to January 1, 2001. For  
9 rates effective July 1, 2001 only, rates shall be the greater  
10 of the rate computed for July 1, 2001 or the rate effective on  
11 June 30, 2001.

12 Notwithstanding any other provision of this Section, for  
13 facilities licensed by the Department of Public Health under  
14 the Nursing Home Care Act as skilled nursing facilities or  
15 intermediate care facilities, the Illinois Department shall  
16 determine by rule the rates taking effect on July 1, 2002,  
17 which shall be 5.9% less than the rates in effect on June 30,  
18 2002.

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, if the payment methodologies  
23 required under Section 5A-12 and the waiver granted under 42  
24 CFR 433.68 are approved by the United States Centers for  
25 Medicare and Medicaid Services, the rates taking effect on July  
26 1, 2004 shall be 3.0% greater than the rates in effect on June

1 30, 2004. These rates shall take effect only upon approval and  
2 implementation of the payment methodologies required under  
3 Section 5A-12.

4 Notwithstanding any other provisions of this Section, for  
5 facilities licensed by the Department of Public Health under  
6 the Nursing Home Care Act as skilled nursing facilities or  
7 intermediate care facilities, the rates taking effect on  
8 January 1, 2005 shall be 3% more than the rates in effect on  
9 December 31, 2004.

10 Notwithstanding any other provision of this Section, for  
11 facilities licensed by the Department of Public Health under  
12 the Nursing Home Care Act as skilled nursing facilities or  
13 intermediate care facilities, effective January 1, 2009, the  
14 per diem support component of the rates effective on January 1,  
15 2008, computed using the most recent cost reports on file with  
16 the Department of Healthcare and Family Services no later than  
17 April 1, 2005, updated for inflation to January 1, 2006, shall  
18 be increased to the amount that would have been derived using  
19 standard Department of Healthcare and Family Services methods,  
20 procedures, and inflators.

21 Notwithstanding any other provisions of this Section, for  
22 facilities licensed by the Department of Public Health under  
23 the Nursing Home Care Act as intermediate care facilities that  
24 are federally defined as Institutions for Mental Disease, or  
25 facilities licensed by the Department of Public Health under  
26 the Specialized Mental Health Rehabilitation Act of 2013, a

1 socio-development component rate equal to 6.6% of the  
2 facility's nursing component rate as of January 1, 2006 shall  
3 be established and paid effective July 1, 2006. The  
4 socio-development component of the rate shall be increased by a  
5 factor of 2.53 on the first day of the month that begins at  
6 least 45 days after January 11, 2008 (the effective date of  
7 Public Act 95-707). As of August 1, 2008, the socio-development  
8 component rate shall be equal to 6.6% of the facility's nursing  
9 component rate as of January 1, 2006, multiplied by a factor of  
10 3.53. For services provided on or after April 1, 2011, or the  
11 first day of the month that begins at least 45 days after the  
12 effective date of this amendatory Act of the 96th General  
13 Assembly, whichever is later, the Illinois Department may by  
14 rule adjust these socio-development component rates, and may  
15 use different adjustment methodologies for those facilities  
16 participating, and those not participating, in the Illinois  
17 Department's demonstration program pursuant to the provisions  
18 of Title 77, Part 300, Subpart T of the Illinois Administrative  
19 Code, but in no case may such rates be diminished below those  
20 in effect on August 1, 2008.

21 For facilities licensed by the Department of Public Health  
22 under the Nursing Home Care Act as Intermediate Care for the  
23 Developmentally Disabled facilities or as long-term care  
24 facilities for residents under 22 years of age, the rates  
25 taking effect on July 1, 2003 shall include a statewide  
26 increase of 4%, as defined by the Department.

1           For facilities licensed by the Department of Public Health  
2 under the Nursing Home Care Act as Intermediate Care for the  
3 Developmentally Disabled facilities or Long Term Care for Under  
4 Age 22 facilities, the rates taking effect on the first day of  
5 the month that begins at least 45 days after the effective date  
6 of this amendatory Act of the 95th General Assembly shall  
7 include a statewide increase of 2.5%, as defined by the  
8 Department.

9           Notwithstanding any other provision of this Section, for  
10 facilities licensed by the Department of Public Health under  
11 the Nursing Home Care Act as skilled nursing facilities or  
12 intermediate care facilities, effective January 1, 2005,  
13 facility rates shall be increased by the difference between (i)  
14 a facility's per diem property, liability, and malpractice  
15 insurance costs as reported in the cost report filed with the  
16 Department of Public Aid and used to establish rates effective  
17 July 1, 2001 and (ii) those same costs as reported in the  
18 facility's 2002 cost report. These costs shall be passed  
19 through to the facility without caps or limitations, except for  
20 adjustments required under normal auditing procedures.

21           Rates established effective each July 1 shall govern  
22 payment for services rendered throughout that fiscal year,  
23 except that rates established on July 1, 1996 shall be  
24 increased by 6.8% for services provided on or after January 1,  
25 1997. Such rates will be based upon the rates calculated for  
26 the year beginning July 1, 1990, and for subsequent years

1 thereafter until June 30, 2001 shall be based on the facility  
2 cost reports for the facility fiscal year ending at any point  
3 in time during the previous calendar year, updated to the  
4 midpoint of the rate year. The cost report shall be on file  
5 with the Department no later than April 1 of the current rate  
6 year. Should the cost report not be on file by April 1, the  
7 Department shall base the rate on the latest cost report filed  
8 by each skilled care facility and intermediate care facility,  
9 updated to the midpoint of the current rate year. In  
10 determining rates for services rendered on and after July 1,  
11 1985, fixed time shall not be computed at less than zero. The  
12 Department shall not make any alterations of regulations which  
13 would reduce any component of the Medicaid rate to a level  
14 below what that component would have been utilizing in the rate  
15 effective on July 1, 1984.

16 (2) Shall take into account the actual costs incurred by  
17 facilities in providing services for recipients of skilled  
18 nursing and intermediate care services under the medical  
19 assistance program.

20 (3) Shall take into account the medical and psycho-social  
21 characteristics and needs of the patients.

22 (4) Shall take into account the actual costs incurred by  
23 facilities in meeting licensing and certification standards  
24 imposed and prescribed by the State of Illinois, any of its  
25 political subdivisions or municipalities and by the U.S.  
26 Department of Health and Human Services pursuant to Title XIX

1 of the Social Security Act.

2 The Department of Healthcare and Family Services shall  
3 develop precise standards for payments to reimburse nursing  
4 facilities for any utilization of appropriate rehabilitative  
5 personnel for the provision of rehabilitative services which is  
6 authorized by federal regulations, including reimbursement for  
7 services provided by qualified therapists or qualified  
8 assistants, and which is in accordance with accepted  
9 professional practices. Reimbursement also may be made for  
10 utilization of other supportive personnel under appropriate  
11 supervision.

12 The Department shall develop enhanced payments to offset  
13 the additional costs incurred by a facility serving exceptional  
14 need residents and shall allocate at least \$4,000,000 of the  
15 funds collected from the assessment established by Section 5B-2  
16 of this Code for such payments. For the purpose of this  
17 Section, "exceptional needs" means, but need not be limited to,  
18 ventilator care and traumatic brain injury care. The enhanced  
19 payments for exceptional need residents under this paragraph  
20 are not due and payable, however, until (i) the methodologies  
21 described in this paragraph are approved by the federal  
22 government in an appropriate State Plan amendment and (ii) the  
23 assessment imposed by Section 5B-2 of this Code is determined  
24 to be a permissible tax under Title XIX of the Social Security  
25 Act.

26 Beginning January 1, 2014 the methodologies for

1 reimbursement of nursing facility services as provided under  
2 this Section 5-5.4 shall no longer be applicable for services  
3 provided on or after January 1, 2014.

4 No payment increase under this Section for the MDS  
5 methodology, exceptional care residents, or the  
6 socio-development component rate established by Public Act  
7 96-1530 of the 96th General Assembly and funded by the  
8 assessment imposed under Section 5B-2 of this Code shall be due  
9 and payable until after the Department notifies the long-term  
10 care providers, in writing, that the payment methodologies to  
11 long-term care providers required under this Section have been  
12 approved by the Centers for Medicare and Medicaid Services of  
13 the U.S. Department of Health and Human Services and the  
14 waivers under 42 CFR 433.68 for the assessment imposed by this  
15 Section, if necessary, have been granted by the Centers for  
16 Medicare and Medicaid Services of the U.S. Department of Health  
17 and Human Services. Upon notification to the Department of  
18 approval of the payment methodologies required under this  
19 Section and the waivers granted under 42 CFR 433.68, all  
20 increased payments otherwise due under this Section prior to  
21 the date of notification shall be due and payable within 90  
22 days of the date federal approval is received.

23 On and after July 1, 2012, the Department shall reduce any  
24 rate of reimbursement for services or other payments or alter  
25 any methodologies authorized by this Code to reduce any rate of  
26 reimbursement for services or other payments in accordance with

1 Section 5-5e.

2 For facilities licensed by the Department of Public Health  
3 under the ID/DD Community Care Act as ID/DD Facilities and  
4 under the MC/DD Act as MC/DD Facilities, subject to federal  
5 approval, the rates taking effect for services delivered on or  
6 after August 1, 2019 shall be increased by 3.5% over the rates  
7 in effect on June 30, 2019. The Department shall adopt rules,  
8 including emergency rules under subsection (ii) of Section 5-45  
9 of the Illinois Administrative Procedure Act, to implement the  
10 provisions of this Section, including wage increases for direct  
11 care staff.

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 on the latter of the approval  
16 date of the State Plan Amendment for these facilities or the  
17 Waiver Amendment for the home and community-based services  
18 settings shall include an increase sufficient to provide a  
19 \$0.26 per hour wage increase to the base wage for non-executive  
20 staff. The Department shall adopt rules, including emergency  
21 rules as authorized by Section 5-45 of the Illinois  
22 Administrative Procedure Act, to implement the provisions of  
23 this Section.

24 For facilities licensed by the Department of Public Health  
25 under the ID/DD Community Care Act as ID/DD Facilities, and  
26 under the MC/DD Act as MC/DD Facilities, and community-based



1 providers for persons with developmental disabilities, subject  
2 to federal approval of the State Plan Amendment and the Waiver  
3 Amendment for the home and community-based services settings,  
4 the rates taking effect for the services delivered on or after  
5 July 1, 2020 shall include an increase sufficient to provide a  
6 \$1.00 per hour wage rate increase for non-executive staff. For  
7 services delivered on or after January 1, 2021, subject to  
8 federal approval of the State Plan Amendment and the Waiver  
9 Amendment for the home and community-based services settings,  
10 shall include an increase sufficient to provide a \$0.50 per  
11 hour wage rate increase for non-executive staff. The Department  
12 shall adopt rules, including emergency rules as authorized by  
13 Section 5-45 of the Illinois Administrative Procedure Act, to  
14 implement the provisions of this Section.

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

17 (305 ILCS 5/5H-4)

18 Sec. 5H-4. Payment of assessment.

19 (a) The assessment payable pursuant to Section 5H-3 shall  
20 be due and payable in monthly installments, each equaling  
21 one-twelfth of the assessment for the year, on the first State  
22 business day of each month.

23 (b) If the approval of the waivers required under Section  
24 5H-2 is delayed beyond the start of State fiscal year 2020,  
25 then the first installment shall be due on the first business

1 day of the first month that begins more than 15 days after the  
2 date of such approval. In the event approval results in  
3 installments beginning after July 1, 2019, the amount of each  
4 installment for that fiscal year shall equal the full amount of  
5 the annual assessment divided by the number of payments that  
6 will be paid in fiscal year 2020.

7 (c) The Department shall notify each managed care  
8 organization of its annual fiscal year 2020 assessment and the  
9 installment due dates no later than 30 days prior to the first  
10 installment due date and the annual assessment and due dates  
11 for each subsequent year at least 30 days prior to the start of  
12 each fiscal year.

13 (d) Proceeds from the assessment levied pursuant to Section  
14 5H-3 shall be deposited into the Fund; provided, however, that  
15 proceeds from the assessment levied pursuant to Section 5H-3  
16 upon a county provider as defined in Section 15-1 of this Code  
17 shall instead be deposited directly into the County Provider  
18 Trust Fund.

19 (Source: P.A. 101-9, eff. 6-5-19.)

20 (305 ILCS 5/12-4.53 new)

21 Sec. 12-4.53. Prospective Payment System (PPS) rates.  
22 Effective January 1, 2021, and subsequent years, based on  
23 specific appropriation, the Prospective Payment System (PPS)  
24 rates for FQHCs shall be increased based on the cost principles  
25 found at 45 Code of Federal Regulations Part 75 or its

1 successor. Such rates shall be increased by using any of the  
2 following methods: reducing the current minimum productivity  
3 and efficiency standards no lower than 3500 encounters per FTE  
4 physician; increasing the statewide median cost cap from 105%  
5 to 120%, or a one-time re-basing of rates utilizing 2018 FQHC  
6 cost reports.

7 Section 30-10. The Energy Assistance Act is amended by  
8 changing Sections 6 and 18 as follows:

9 (305 ILCS 20/6) (from Ch. 111 2/3, par. 1406)

10 Sec. 6. Eligibility, Conditions of Participation, and  
11 Energy Assistance.

12 (a) Any person who is a resident of the State of Illinois  
13 and whose household income is not greater than an amount  
14 determined annually by the Department, in consultation with the  
15 Policy Advisory Council, may apply for assistance pursuant to  
16 this Act in accordance with regulations promulgated by the  
17 Department. In setting the annual eligibility level, the  
18 Department shall consider the amount of available funding and  
19 may not set a limit higher than 150% of the federal nonfarm  
20 poverty level as established by the federal Office of  
21 Management and Budget; except that for the period from the  
22 effective date of this amendatory Act of the 101st General  
23 Assembly through ~~ending~~ June 30, 2021 ~~2013~~, the Department may  
24 ~~not~~ establish limits not higher than 200% of that poverty level

1 ~~or the maximum level provided for by federal guidelines.~~

2 (b) Applicants who qualify for assistance pursuant to  
3 subsection (a) of this Section shall, subject to appropriation  
4 from the General Assembly and subject to availability of funds  
5 to the Department, receive energy assistance as provided by  
6 this Act. The Department, upon receipt of monies authorized  
7 pursuant to this Act for energy assistance, shall commit funds  
8 for each qualified applicant in an amount determined by the  
9 Department. In determining the amounts of assistance to be  
10 provided to or on behalf of a qualified applicant, the  
11 Department shall ensure that the highest amounts of assistance  
12 go to households with the greatest energy costs in relation to  
13 household income. The Department shall include factors such as  
14 energy costs, household size, household income, and region of  
15 the State when determining individual household benefits. In  
16 setting assistance levels, the Department shall attempt to  
17 provide assistance to approximately the same number of  
18 households who participated in the 1991 Residential Energy  
19 Assistance Partnership Program. Such assistance levels shall  
20 be adjusted annually on the basis of funding availability and  
21 energy costs. In promulgating rules for the administration of  
22 this Section the Department shall assure that a minimum of 1/3  
23 of funds available for benefits to eligible households with the  
24 lowest incomes and that elderly households and households with  
25 persons with disabilities are offered a priority application  
26 period.

1 (c) If the applicant is not a customer of record of an  
2 energy provider for energy services or an applicant for such  
3 service, such applicant shall receive a direct energy  
4 assistance payment in an amount established by the Department  
5 for all such applicants under this Act; provided, however, that  
6 such an applicant must have rental expenses for housing greater  
7 than 30% of household income.

8 (c-1) This subsection shall apply only in cases where: (1)  
9 the applicant is not a customer of record of an energy provider  
10 because energy services are provided by the owner of the unit  
11 as a portion of the rent; (2) the applicant resides in housing  
12 subsidized or developed with funds provided under the Rental  
13 Housing Support Program Act or under a similar locally funded  
14 rent subsidy program, or is the voucher holder who resides in a  
15 rental unit within the State of Illinois and whose monthly rent  
16 is subsidized by the tenant-based Housing Choice Voucher  
17 Program under Section 8 of the U.S. Housing Act of 1937; and  
18 (3) the rental expenses for housing are no more than 30% of  
19 household income. In such cases, the household may apply for an  
20 energy assistance payment under this Act and the owner of the  
21 housing unit shall cooperate with the applicant by providing  
22 documentation of the energy costs for that unit. Any  
23 compensation paid to the energy provider who supplied energy  
24 services to the household shall be paid on behalf of the owner  
25 of the housing unit providing energy services to the household.  
26 The Department shall report annually to the General Assembly on

1 the number of households receiving energy assistance under this  
2 subsection and the cost of such assistance. The provisions of  
3 this subsection (c-1), other than this sentence, are  
4 inoperative after August 31, 2012.

5 (d) If the applicant is a customer of an energy provider,  
6 such applicant shall receive energy assistance in an amount  
7 established by the Department for all such applicants under  
8 this Act, such amount to be paid by the Department to the  
9 energy provider supplying winter energy service to such  
10 applicant. Such applicant shall:

11 (i) make all reasonable efforts to apply to any other  
12 appropriate source of public energy assistance; and

13 (ii) sign a waiver permitting the Department to receive  
14 income information from any public or private agency  
15 providing income or energy assistance and from any  
16 employer, whether public or private.

17 (e) Any qualified applicant pursuant to this Section may  
18 receive or have paid on such applicant's behalf an emergency  
19 assistance payment to enable such applicant to obtain access to  
20 winter energy services. Any such payments shall be made in  
21 accordance with regulations of the Department.

22 (f) The Department may, if sufficient funds are available,  
23 provide additional benefits to certain qualified applicants:

24 (i) for the reduction of past due amounts owed to  
25 energy providers; and

26 (ii) to assist the household in responding to

1           excessively high summer temperatures or energy costs.  
2           Households containing elderly members, children, a person  
3           with a disability, or a person with a medical need for  
4           conditioned air shall receive priority for receipt of such  
5           benefits.

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

7           (305 ILCS 20/18)

8           Sec. 18. Financial assistance; payment plans.

9           (a) The Percentage of Income Payment Plan (PIPP or PIP  
10          Plan) is hereby created as a mandatory bill payment assistance  
11          program for low-income residential customers of utilities  
12          serving more than 100,000 retail customers as of January 1,  
13          2009. The PIP Plan will:

14                 (1) bring participants' gas and electric bills into the  
15                 range of affordability;

16                 (2) provide incentives for participants to make timely  
17                 payments;

18                 (3) encourage participants to reduce usage and  
19                 participate in conservation and energy efficiency measures  
20                 that reduce the customer's bill and payment requirements;  
21                 and

22                 (4) identify participants whose homes are most in need  
23                 of weatherization.

24          (b) For purposes of this Section:

25                 (1) "LIHEAP" means the energy assistance program

1 established under the Illinois Energy Assistance Act and  
2 the Low-Income Home Energy Assistance Act of 1981.

3 (2) "Plan participant" is an eligible participant who  
4 is also eligible for the PIPP and who will receive either a  
5 percentage of income payment credit under the PIPP criteria  
6 set forth in this Act or a benefit pursuant to Section 4 of  
7 this Act. Plan participants are a subset of eligible  
8 participants.

9 (3) "Pre-program arrears" means the amount a plan  
10 participant owes for gas or electric service at the time  
11 the participant is determined to be eligible for the PIPP  
12 or the program set forth in Section 4 of this Act.

13 (4) "Eligible participant" means any person who has  
14 applied for, been accepted and is receiving residential  
15 service from a gas or electric utility and who is also  
16 eligible for LIHEAP.

17 (c) The PIP Plan shall be administered as follows:

18 (1) The Department shall coordinate with Local  
19 Administrative Agencies (LAAs), to determine eligibility  
20 for the Illinois Low Income Home Energy Assistance Program  
21 (LIHEAP) pursuant to the Energy Assistance Act, provided  
22 that eligible income shall be no more than 150% of the  
23 poverty level, except that for the period from the  
24 effective date of this amendatory Act of the 101st General  
25 Assembly through June 30, 2021, eligible income shall be no  
26 more than 200% of the poverty level. Applicants will be



1 screened to determine whether the applicant's projected  
2 payments for electric service or natural gas service over a  
3 12-month period exceed the criteria established in this  
4 Section. To maintain the financial integrity of the  
5 program, the Department may limit eligibility to  
6 households with income below 125% of the poverty level.

7 (2) The Department shall establish the percentage of  
8 income formula to determine the amount of a monthly credit,  
9 not to exceed \$150 per month per household, not to exceed  
10 \$1,800 annually; however, for the period from the effective  
11 date of this amendatory Act of the 101st General Assembly  
12 through June 30, 2021, the monthly credit for participants  
13 with eligible income over 100% of the poverty level may be  
14 as much as \$200 per month per household, not to exceed  
15 \$2,400 annually, and, the monthly credit for participants  
16 with eligible income 100% or less of the poverty level may  
17 be as much as \$250 per month per household, not to exceed  
18 \$3,000 annually. Credits ~~that~~ will be applied to PIP Plan  
19 participants' utility bills based on the portion of the  
20 bill that is the responsibility of the participant provided  
21 that the percentage shall be no more than a total of 6% of  
22 the relevant income for gas and electric utility bills  
23 combined, but in any event no less than \$10 per month,  
24 unless the household does not pay directly for heat, in  
25 which case its payment shall be 2.4% of income but in any  
26 event no less than \$5 per month. The Department may

1 establish a minimum credit amount based on the cost of  
2 administering the program and may deny credits to otherwise  
3 eligible participants if the cost of administering the  
4 credit exceeds the actual amount of any monthly credit to a  
5 participant. If the participant takes both gas and electric  
6 service, 66.67% of the credit shall be allocated to the  
7 entity that provides the participant's primary energy  
8 supply for heating. Each participant shall enter into a  
9 levelized payment plan for, as applicable, gas and electric  
10 service and such plans shall be implemented by the utility  
11 so that a participant's usage and required payments are  
12 reviewed and adjusted regularly, but no more frequently  
13 than quarterly. Nothing in this Section is intended to  
14 prohibit a customer, who is otherwise eligible for LIHEAP,  
15 from participating in the program described in Section 4 of  
16 this Act. Eligible participants who receive such a benefit  
17 shall be considered plan participants and shall be eligible  
18 to participate in the Arrearage Reduction Program  
19 described in item (5) of this subsection (c).

20 (3) The Department shall remit, through the LAAs, to  
21 the utility or participating alternative supplier that  
22 portion of the plan participant's bill that is not the  
23 responsibility of the participant. In the event that the  
24 Department fails to timely remit payment to the utility,  
25 the utility shall be entitled to recover all costs related  
26 to such nonpayment through the automatic adjustment clause

1 tariffs established pursuant to Section 16-111.8 and  
2 Section 19-145 of the Public Utilities Act. For purposes of  
3 this item (3) of this subsection (c), payment is due on the  
4 date specified on the participant's bill. The Department,  
5 the Department of Revenue and LAAs shall adopt processes  
6 that provide for the timely payment required by this item  
7 (3) of this subsection (c).

8 (4) A plan participant is responsible for all actual  
9 charges for utility service in excess of the PIPP credit.  
10 Pre-program arrears that are included in the Arrearage  
11 Reduction Program described in item (5) of this subsection  
12 (c) shall not be included in the calculation of the  
13 levelized payment plan. Emergency or crisis assistance  
14 payments shall not affect the amount of any PIPP credit to  
15 which a participant is entitled.

16 (5) Electric and gas utilities subject to this Section  
17 shall implement an Arrearage Reduction Program (ARP) for  
18 plan participants as follows: for each month that a plan  
19 participant timely pays his or her utility bill, the  
20 utility shall apply a credit to a portion of the  
21 participant's pre-program arrears, if any, equal to  
22 one-twelfth of such arrearage provided that the total  
23 amount of arrearage credits shall equal no more than \$1,000  
24 annually for each participant for gas and no more than  
25 \$1,000 annually for each participant for electricity. In  
26 the third year of the PIPP, the Department, in consultation

1 with the Policy Advisory Council established pursuant to  
2 Section 5 of this Act, shall determine by rule an  
3 appropriate per participant total cap on such amounts, if  
4 any. Those plan participants participating in the ARP shall  
5 not be subject to the imposition of any additional late  
6 payment fees on pre-program arrears covered by the ARP. In  
7 all other respects, the utility shall bill and collect the  
8 monthly bill of a plan participant pursuant to the same  
9 rules, regulations, programs and policies as applicable to  
10 residential customers generally. Participation in the  
11 Arrearage Reduction Program shall be limited to the maximum  
12 amount of funds available as set forth in subsection (f) of  
13 Section 13 of this Act. In the event any donated funds  
14 under Section 13 of this Act are specifically designated  
15 for the purpose of funding the ARP, the Department shall  
16 remit such amounts to the utilities upon verification that  
17 such funds are needed to fund the ARP. Nothing in this  
18 Section shall preclude a utility from continuing to  
19 implement, and apply credits under, an ARP in the event  
20 that the PIPP or LIHEAP is suspended due to lack of funding  
21 such that the plan participant does not receive a benefit  
22 under either the PIPP or LIHEAP.

23 (5.5) In addition to the ARP described in paragraph (5)  
24 of this subsection (c), utilities may also implement a  
25 Supplemental Arrearage Reduction Program (SARP) for  
26 eligible participants who are not able to become plan

1 participants due to PIPP timing or funding constraints. If  
2 a utility elects to implement a SARP, it shall be  
3 administered as follows: for each month that a SARP  
4 participant timely pays his or her utility bill, the  
5 utility shall apply a credit to a portion of the  
6 participant's pre-program arrears, if any, equal to  
7 one-twelfth of such arrearage, provided that the utility  
8 may limit the total amount of arrearage credits to no more  
9 than \$1,000 annually for each participant for gas and no  
10 more than \$1,000 annually for each participant for  
11 electricity. SARP participants shall not be subject to the  
12 imposition of any additional late payment fees on  
13 pre-program arrears covered by the SARP. In all other  
14 respects, the utility shall bill and collect the monthly  
15 bill of a SARP participant under the same rules,  
16 regulations, programs, and policies as applicable to  
17 residential customers generally. Participation in the SARP  
18 shall be limited to the maximum amount of funds available  
19 as set forth in subsection (f) of Section 13 of this Act.  
20 In the event any donated funds under Section 13 of this Act  
21 are specifically designated for the purpose of funding the  
22 SARP, the Department shall remit such amounts to the  
23 utilities upon verification that such funds are needed to  
24 fund the SARP.

25 (6) The Department may terminate a plan participant's  
26 eligibility for the PIP Plan upon notification by the

1 utility that the participant's monthly utility payment is  
2 more than 45 days past due.

3 (7) The Department, in consultation with the Policy  
4 Advisory Council, may adjust the number of PIP Plan  
5 participants annually, if necessary, to match the  
6 availability of funds. Any plan participant who qualifies  
7 for a PIPP credit under a utility's PIPP shall be entitled  
8 to participate in and receive a credit under such utility's  
9 ARP for so long as such utility has ARP funds available,  
10 regardless of whether the customer's participation under  
11 another utility's PIPP or ARP has been curtailed or limited  
12 because of a lack of funds.

13 (8) The Department shall fully implement the PIPP at  
14 the earliest possible date it is able to effectively  
15 administer the PIPP. Within 90 days of the effective date  
16 of this amendatory Act of the 96th General Assembly, the  
17 Department shall, in consultation with utility companies,  
18 participating alternative suppliers, LAAs and the Illinois  
19 Commerce Commission (Commission), issue a detailed  
20 implementation plan which shall include detailed testing  
21 protocols and analysis of the capacity for implementation  
22 by the LAAs and utilities. Such consultation process also  
23 shall address how to implement the PIPP in the most  
24 cost-effective and timely manner, and shall identify  
25 opportunities for relying on the expertise of utilities,  
26 LAAs and the Commission. Following the implementation of

1 the testing protocols, the Department shall issue a written  
2 report on the feasibility of full or gradual  
3 implementation. The PIPP shall be fully implemented by  
4 September 1, 2011, but may be phased in prior to that date.

5 (9) As part of the screening process established under  
6 item (1) of this subsection (c), the Department and LAAs  
7 shall assess whether any energy efficiency or demand  
8 response measures are available to the plan participant at  
9 no cost, and if so, the participant shall enroll in any  
10 such program for which he or she is eligible. The LAAs  
11 shall assist the participant in the applicable enrollment  
12 or application process.

13 (10) Each alternative retail electric and gas supplier  
14 serving residential customers shall elect whether to  
15 participate in the PIPP or ARP described in this Section.  
16 Any such supplier electing to participate in the PIPP shall  
17 provide to the Department such information as the  
18 Department may require, including, without limitation,  
19 information sufficient for the Department to determine the  
20 proportionate allocation of credits between the  
21 alternative supplier and the utility. If a utility in whose  
22 service territory an alternative supplier serves customers  
23 contributes money to the ARP fund which is not recovered  
24 from ratepayers, then an alternative supplier which  
25 participates in ARP in that utility's service territory  
26 shall also contribute to the ARP fund in an amount that is

1 commensurate with the number of alternative supplier  
2 customers who elect to participate in the program.

3 (d) The Department, in consultation with the Policy  
4 Advisory Council, shall develop and implement a program to  
5 educate customers about the PIP Plan and about their rights and  
6 responsibilities under the percentage of income component. The  
7 Department, in consultation with the Policy Advisory Council,  
8 shall establish a process that LAAs shall use to contact  
9 customers in jeopardy of losing eligibility due to late  
10 payments. The Department shall ensure that LAAs are adequately  
11 funded to perform all necessary educational tasks.

12 (e) The PIPP shall be administered in a manner which  
13 ensures that credits to plan participants will not be counted  
14 as income or as a resource in other means-tested assistance  
15 programs for low-income households or otherwise result in the  
16 loss of federal or State assistance dollars for low-income  
17 households.

18 (f) In order to ensure that implementation costs are  
19 minimized, the Department and utilities shall work together to  
20 identify cost-effective ways to transfer information  
21 electronically and to employ available protocols that will  
22 minimize their respective administrative costs as follows:

23 (1) The Commission may require utilities to provide  
24 such information on customer usage and billing and payment  
25 information as required by the Department to implement the  
26 PIP Plan and to provide written notices and communications



1 to plan participants.

2 (2) Each utility and participating alternative  
3 supplier shall file annual reports with the Department and  
4 the Commission that cumulatively summarize and update  
5 program information as required by the Commission's rules.  
6 The reports shall track implementation costs and contain  
7 such information as is necessary to evaluate the success of  
8 the PIPP.

9 (3) The Department and the Commission shall have the  
10 authority to promulgate rules and regulations necessary to  
11 execute and administer the provisions of this Section.

12 (g) Each utility shall be entitled to recover reasonable  
13 administrative and operational costs incurred to comply with  
14 this Section from the Supplemental Low Income Energy Assistance  
15 Fund. The utility may net such costs against monies it would  
16 otherwise remit to the Funds, and each utility shall include in  
17 the annual report required under subsection (f) of this Section  
18 an accounting for the funds collected.

19 (Source: P.A. 99-906, eff. 6-1-17.)

20 ARTICLE 35. HEALTH AND SAFETY

21 Section 35-5. The Environmental Protection Act is amended  
22 by changing Sections 22.15, 55.6, and 57.11 as follows:

23 (415 ILCS 5/22.15) (from Ch. 111 1/2, par. 1022.15)

1           Sec. 22.15. Solid Waste Management Fund; fees.

2           (a) There is hereby created within the State Treasury a  
3 special fund to be known as the Solid Waste Management Fund, to  
4 be constituted from the fees collected by the State pursuant to  
5 this Section, from repayments of loans made from the Fund for  
6 solid waste projects, from registration fees collected  
7 pursuant to the Consumer Electronics Recycling Act, and from  
8 amounts transferred into the Fund pursuant to Public Act  
9 100-433. Moneys received by the Department of Commerce and  
10 Economic Opportunity in repayment of loans made pursuant to the  
11 Illinois Solid Waste Management Act shall be deposited into the  
12 General Revenue Fund.

13           (b) The Agency shall assess and collect a fee in the amount  
14 set forth herein from the owner or operator of each sanitary  
15 landfill permitted or required to be permitted by the Agency to  
16 dispose of solid waste if the sanitary landfill is located off  
17 the site where such waste was produced and if such sanitary  
18 landfill is owned, controlled, and operated by a person other  
19 than the generator of such waste. The Agency shall deposit all  
20 fees collected into the Solid Waste Management Fund. If a site  
21 is contiguous to one or more landfills owned or operated by the  
22 same person, the volumes permanently disposed of by each  
23 landfill shall be combined for purposes of determining the fee  
24 under this subsection. Beginning on July 1, 2018, and on the  
25 first day of each month thereafter during fiscal years 2019  
26 through 2021 ~~and 2020~~, the State Comptroller shall direct and

1 State Treasurer shall transfer an amount equal to 1/12 of  
2 \$5,000,000 per fiscal year from the Solid Waste Management Fund  
3 to the General Revenue Fund.

4 (1) If more than 150,000 cubic yards of non-hazardous  
5 solid waste is permanently disposed of at a site in a  
6 calendar year, the owner or operator shall either pay a fee  
7 of 95 cents per cubic yard or, alternatively, the owner or  
8 operator may weigh the quantity of the solid waste  
9 permanently disposed of with a device for which  
10 certification has been obtained under the Weights and  
11 Measures Act and pay a fee of \$2.00 per ton of solid waste  
12 permanently disposed of. In no case shall the fee collected  
13 or paid by the owner or operator under this paragraph  
14 exceed \$1.55 per cubic yard or \$3.27 per ton.

15 (2) If more than 100,000 cubic yards but not more than  
16 150,000 cubic yards of non-hazardous waste is permanently  
17 disposed of at a site in a calendar year, the owner or  
18 operator shall pay a fee of \$52,630.

19 (3) If more than 50,000 cubic yards but not more than  
20 100,000 cubic yards of non-hazardous solid waste is  
21 permanently disposed of at a site in a calendar year, the  
22 owner or operator shall pay a fee of \$23,790.

23 (4) If more than 10,000 cubic yards but not more than  
24 50,000 cubic yards of non-hazardous solid waste is  
25 permanently disposed of at a site in a calendar year, the  
26 owner or operator shall pay a fee of \$7,260.

1           (5) If not more than 10,000 cubic yards of  
2 non-hazardous solid waste is permanently disposed of at a  
3 site in a calendar year, the owner or operator shall pay a  
4 fee of \$1050.

5           (c) (Blank).

6           (d) The Agency shall establish rules relating to the  
7 collection of the fees authorized by this Section. Such rules  
8 shall include, but not be limited to:

9           (1) necessary records identifying the quantities of  
10 solid waste received or disposed;

11           (2) the form and submission of reports to accompany the  
12 payment of fees to the Agency;

13           (3) the time and manner of payment of fees to the  
14 Agency, which payments shall not be more often than  
15 quarterly; and

16           (4) procedures setting forth criteria establishing  
17 when an owner or operator may measure by weight or volume  
18 during any given quarter or other fee payment period.

19           (e) Pursuant to appropriation, all monies in the Solid  
20 Waste Management Fund shall be used by the Agency and the  
21 Department of Commerce and Economic Opportunity for the  
22 purposes set forth in this Section and in the Illinois Solid  
23 Waste Management Act, including for the costs of fee collection  
24 and administration, and for the administration of (1) the  
25 Consumer Electronics Recycling Act and (2) until January 1,  
26 2020, the Electronic Products Recycling and Reuse Act.

1           (f) The Agency is authorized to enter into such agreements  
2 and to promulgate such rules as are necessary to carry out its  
3 duties under this Section and the Illinois Solid Waste  
4 Management Act.

5           (g) On the first day of January, April, July, and October  
6 of each year, beginning on July 1, 1996, the State Comptroller  
7 and Treasurer shall transfer \$500,000 from the Solid Waste  
8 Management Fund to the Hazardous Waste Fund. Moneys transferred  
9 under this subsection (g) shall be used only for the purposes  
10 set forth in item (1) of subsection (d) of Section 22.2.

11           (h) The Agency is authorized to provide financial  
12 assistance to units of local government for the performance of  
13 inspecting, investigating and enforcement activities pursuant  
14 to Section 4(r) at nonhazardous solid waste disposal sites.

15           (i) The Agency is authorized to conduct household waste  
16 collection and disposal programs.

17           (j) A unit of local government, as defined in the Local  
18 Solid Waste Disposal Act, in which a solid waste disposal  
19 facility is located may establish a fee, tax, or surcharge with  
20 regard to the permanent disposal of solid waste. All fees,  
21 taxes, and surcharges collected under this subsection shall be  
22 utilized for solid waste management purposes, including  
23 long-term monitoring and maintenance of landfills, planning,  
24 implementation, inspection, enforcement and other activities  
25 consistent with the Solid Waste Management Act and the Local  
26 Solid Waste Disposal Act, or for any other environment-related

1 purpose, including but not limited to an environment-related  
2 public works project, but not for the construction of a new  
3 pollution control facility other than a household hazardous  
4 waste facility. However, the total fee, tax or surcharge  
5 imposed by all units of local government under this subsection  
6 (j) upon the solid waste disposal facility shall not exceed:

7 (1) 60¢ per cubic yard if more than 150,000 cubic yards  
8 of non-hazardous solid waste is permanently disposed of at  
9 the site in a calendar year, unless the owner or operator  
10 weighs the quantity of the solid waste received with a  
11 device for which certification has been obtained under the  
12 Weights and Measures Act, in which case the fee shall not  
13 exceed \$1.27 per ton of solid waste permanently disposed  
14 of.

15 (2) \$33,350 if more than 100,000 cubic yards, but not  
16 more than 150,000 cubic yards, of non-hazardous waste is  
17 permanently disposed of at the site in a calendar year.

18 (3) \$15,500 if more than 50,000 cubic yards, but not  
19 more than 100,000 cubic yards, of non-hazardous solid waste  
20 is permanently disposed of at the site in a calendar year.

21 (4) \$4,650 if more than 10,000 cubic yards, but not  
22 more than 50,000 cubic yards, of non-hazardous solid waste  
23 is permanently disposed of at the site in a calendar year.

24 (5) \$650 if not more than 10,000 cubic yards of  
25 non-hazardous solid waste is permanently disposed of at the  
26 site in a calendar year.

1           The corporate authorities of the unit of local government  
2 may use proceeds from the fee, tax, or surcharge to reimburse a  
3 highway commissioner whose road district lies wholly or  
4 partially within the corporate limits of the unit of local  
5 government for expenses incurred in the removal of  
6 nonhazardous, nonfluid municipal waste that has been dumped on  
7 public property in violation of a State law or local ordinance.

8           A county or Municipal Joint Action Agency that imposes a  
9 fee, tax, or surcharge under this subsection may use the  
10 proceeds thereof to reimburse a municipality that lies wholly  
11 or partially within its boundaries for expenses incurred in the  
12 removal of nonhazardous, nonfluid municipal waste that has been  
13 dumped on public property in violation of a State law or local  
14 ordinance.

15           If the fees are to be used to conduct a local sanitary  
16 landfill inspection or enforcement program, the unit of local  
17 government must enter into a written delegation agreement with  
18 the Agency pursuant to subsection (r) of Section 4. The unit of  
19 local government and the Agency shall enter into such a written  
20 delegation agreement within 60 days after the establishment of  
21 such fees. At least annually, the Agency shall conduct an audit  
22 of the expenditures made by units of local government from the  
23 funds granted by the Agency to the units of local government  
24 for purposes of local sanitary landfill inspection and  
25 enforcement programs, to ensure that the funds have been  
26 expended for the prescribed purposes under the grant.

1           The fees, taxes or surcharges collected under this  
2 subsection (j) shall be placed by the unit of local government  
3 in a separate fund, and the interest received on the moneys in  
4 the fund shall be credited to the fund. The monies in the fund  
5 may be accumulated over a period of years to be expended in  
6 accordance with this subsection.

7           A unit of local government, as defined in the Local Solid  
8 Waste Disposal Act, shall prepare and distribute to the Agency,  
9 in April of each year, a report that details spending plans for  
10 monies collected in accordance with this subsection. The report  
11 will at a minimum include the following:

12           (1) The total monies collected pursuant to this  
13 subsection.

14           (2) The most current balance of monies collected  
15 pursuant to this subsection.

16           (3) An itemized accounting of all monies expended for  
17 the previous year pursuant to this subsection.

18           (4) An estimation of monies to be collected for the  
19 following 3 years pursuant to this subsection.

20           (5) A narrative detailing the general direction and  
21 scope of future expenditures for one, 2 and 3 years.

22           The exemptions granted under Sections 22.16 and 22.16a, and  
23 under subsection (k) of this Section, shall be applicable to  
24 any fee, tax or surcharge imposed under this subsection (j);  
25 except that the fee, tax or surcharge authorized to be imposed  
26 under this subsection (j) may be made applicable by a unit of



1 local government to the permanent disposal of solid waste after  
2 December 31, 1986, under any contract lawfully executed before  
3 June 1, 1986 under which more than 150,000 cubic yards (or  
4 50,000 tons) of solid waste is to be permanently disposed of,  
5 even though the waste is exempt from the fee imposed by the  
6 State under subsection (b) of this Section pursuant to an  
7 exemption granted under Section 22.16.

8 (k) In accordance with the findings and purposes of the  
9 Illinois Solid Waste Management Act, beginning January 1, 1989  
10 the fee under subsection (b) and the fee, tax or surcharge  
11 under subsection (j) shall not apply to:

12 (1) waste which is hazardous waste;

13 (2) waste which is pollution control waste;

14 (3) waste from recycling, reclamation or reuse  
15 processes which have been approved by the Agency as being  
16 designed to remove any contaminant from wastes so as to  
17 render such wastes reusable, provided that the process  
18 renders at least 50% of the waste reusable;

19 (4) non-hazardous solid waste that is received at a  
20 sanitary landfill and composted or recycled through a  
21 process permitted by the Agency; or

22 (5) any landfill which is permitted by the Agency to  
23 receive only demolition or construction debris or  
24 landscape waste.

25 (Source: P.A. 100-103, eff. 8-11-17; 100-433, eff. 8-25-17;  
26 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.

1 8-14-18; 101-10, eff. 6-5-19.)

2 (415 ILCS 5/55.6) (from Ch. 111 1/2, par. 1055.6)

3 Sec. 55.6. Used Tire Management Fund.

4 (a) There is hereby created in the State Treasury a special  
5 fund to be known as the Used Tire Management Fund. There shall  
6 be deposited into the Fund all monies received as (1) recovered  
7 costs or proceeds from the sale of used tires under Section  
8 55.3 of this Act, (2) repayment of loans from the Used Tire  
9 Management Fund, or (3) penalties or punitive damages for  
10 violations of this Title, except as provided by subdivision  
11 (b) (4) or (b) (4-5) of Section 42.

12 (b) Beginning January 1, 1992, in addition to any other  
13 fees required by law, the owner or operator of each site  
14 required to be registered or permitted under subsection (d) or  
15 (d-5) of Section 55 shall pay to the Agency an annual fee of  
16 \$100. Fees collected under this subsection shall be deposited  
17 into the Environmental Protection Permit and Inspection Fund.

18 (c) Pursuant to appropriation, moneys up to an amount of \$4  
19 million per fiscal year from the Used Tire Management Fund  
20 shall be allocated as follows:

21 (1) 38% shall be available to the Agency for the  
22 following purposes, provided that priority shall be given  
23 to item (i):

24 (i) To undertake preventive, corrective or removal  
25 action as authorized by and in accordance with Section

1 55.3, and to recover costs in accordance with Section  
2 55.3.

3 (ii) For the performance of inspection and  
4 enforcement activities for used and waste tire sites.

5 (iii) (Blank).

6 (iv) To provide financial assistance to units of  
7 local government for the performance of inspecting,  
8 investigating and enforcement activities pursuant to  
9 subsection (r) of Section 4 at used and waste tire  
10 sites.

11 (v) To provide financial assistance for used and  
12 waste tire collection projects sponsored by local  
13 government or not-for-profit corporations.

14 (vi) For the costs of fee collection and  
15 administration relating to used and waste tires, and to  
16 accomplish such other purposes as are authorized by  
17 this Act and regulations thereunder.

18 (vii) To provide financial assistance to units of  
19 local government and private industry for the purposes  
20 of:

21 (A) assisting in the establishment of  
22 facilities and programs to collect, process, and  
23 utilize used and waste tires and tire-derived  
24 materials;

25 (B) demonstrating the feasibility of  
26 innovative technologies as a means of collecting,

1 storing, processing, and utilizing used and waste  
2 tires and tire-derived materials; and

3 (C) applying demonstrated technologies as a  
4 means of collecting, storing, processing, and  
5 utilizing used and waste tires and tire-derived  
6 materials.

7 (2) (Blank).

8 (2.1) For the fiscal year beginning July 1, 2004 and  
9 for all fiscal years thereafter, 23% shall be deposited  
10 into the General Revenue Fund. ~~Such For fiscal years 2019~~  
11 ~~and 2020 only, such~~ transfers are at the direction of the  
12 Department of Revenue, and shall be made within 30 days  
13 after the end of each quarter.

14 (3) 25% shall be available to the Illinois Department  
15 of Public Health for the following purposes:

16 (A) To investigate threats or potential threats to  
17 the public health related to mosquitoes and other  
18 vectors of disease associated with the improper  
19 storage, handling and disposal of tires, improper  
20 waste disposal, or natural conditions.

21 (B) To conduct surveillance and monitoring  
22 activities for mosquitoes and other arthropod vectors  
23 of disease, and surveillance of animals which provide a  
24 reservoir for disease-producing organisms.

25 (C) To conduct training activities to promote  
26 vector control programs and integrated pest management

1 as defined in the Vector Control Act.

2 (D) To respond to inquiries, investigate  
3 complaints, conduct evaluations and provide technical  
4 consultation to help reduce or eliminate public health  
5 hazards and nuisance conditions associated with  
6 mosquitoes and other vectors.

7 (E) To provide financial assistance to units of  
8 local government for training, investigation and  
9 response to public nuisances associated with  
10 mosquitoes and other vectors of disease.

11 (4) 2% shall be available to the Department of  
12 Agriculture for its activities under the Illinois  
13 Pesticide Act relating to used and waste tires.

14 (5) 2% shall be available to the Pollution Control  
15 Board for administration of its activities relating to used  
16 and waste tires.

17 (6) 10% shall be available to the University of  
18 Illinois for the Prairie Research Institute to perform  
19 research to study the biology, distribution, population  
20 ecology, and biosystematics of tire-breeding arthropods,  
21 especially mosquitoes, and the diseases they spread.

22 (d) By January 1, 1998, and biennially thereafter, each  
23 State agency receiving an appropriation from the Used Tire  
24 Management Fund shall report to the Governor and the General  
25 Assembly on its activities relating to the Fund.

26 (e) Any monies appropriated from the Used Tire Management

1 Fund, but not obligated, shall revert to the Fund.

2 (f) In administering the provisions of subdivisions (1),  
3 (2) and (3) of subsection (c) of this Section, the Agency, the  
4 Department of Commerce and Economic Opportunity, and the  
5 Illinois Department of Public Health shall ensure that  
6 appropriate funding assistance is provided to any municipality  
7 with a population over 1,000,000 or to any sanitary district  
8 which serves a population over 1,000,000.

9 (g) Pursuant to appropriation, monies in excess of \$4  
10 million per fiscal year from the Used Tire Management Fund  
11 shall be used as follows:

12 (1) 55% shall be available to the Agency for the  
13 following purposes, provided that priority shall be given  
14 to subparagraph (A):

15 (A) To undertake preventive, corrective or renewed  
16 action as authorized by and in accordance with Section  
17 55.3 and to recover costs in accordance with Section  
18 55.3.

19 (B) To provide financial assistance to units of  
20 local government and private industry for the purposes  
21 of:

22 (i) assisting in the establishment of  
23 facilities and programs to collect, process, and  
24 utilize used and waste tires and tire-derived  
25 materials;

26 (ii) demonstrating the feasibility of

1 innovative technologies as a means of collecting,  
2 storing, processing, and utilizing used and waste  
3 tires and tire-derived materials; and

4 (iii) applying demonstrated technologies as a  
5 means of collecting, storing, processing, and  
6 utilizing used and waste tires and tire-derived  
7 materials.

8 (C) To provide grants to public universities for  
9 vector-related research, disease-related research, and  
10 for related laboratory-based equipment and field-based  
11 equipment.

12 (2) (Blank).

13 (3) For the fiscal year beginning July 1, 2004 and for  
14 all fiscal years thereafter, 45% shall be deposited into  
15 the General Revenue Fund. Such ~~For fiscal years 2019 and~~  
16 ~~2020 only, such~~ transfers are at the direction of the  
17 Department of Revenue, and shall be made within 30 days  
18 after the end of each quarter.

19 (Source: P.A. 100-103, eff. 8-11-17; 100-327, eff. 8-24-17;  
20 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.  
21 8-14-18; 101-10, eff. 6-5-19.)

22 (415 ILCS 5/57.11)

23 Sec. 57.11. Underground Storage Tank Fund; creation.

24 (a) There is hereby created in the State Treasury a special  
25 fund to be known as the Underground Storage Tank Fund. There

1 shall be deposited into the Underground Storage Tank Fund all  
2 moneys received by the Office of the State Fire Marshal as fees  
3 for underground storage tanks under Sections 4 and 5 of the  
4 Gasoline Storage Act, fees pursuant to the Motor Fuel Tax Law,  
5 and beginning July 1, 2013, payments pursuant to the Use Tax  
6 Act, the Service Use Tax Act, the Service Occupation Tax Act,  
7 and the Retailers' Occupation Tax Act. All amounts held in the  
8 Underground Storage Tank Fund shall be invested at interest by  
9 the State Treasurer. All income earned from the investments  
10 shall be deposited into the Underground Storage Tank Fund no  
11 less frequently than quarterly. In addition to any other  
12 transfers that may be provided for by law, beginning on July 1,  
13 2018 and on the first day of each month thereafter during  
14 fiscal years 2019 through 2021 ~~and 2020~~ only, the State  
15 Comptroller shall direct and the State Treasurer shall transfer  
16 an amount equal to 1/12 of \$10,000,000 from the Underground  
17 Storage Tank Fund to the General Revenue Fund. Moneys in the  
18 Underground Storage Tank Fund, pursuant to appropriation, may  
19 be used by the Agency and the Office of the State Fire Marshal  
20 for the following purposes:

21 (1) To take action authorized under Section 57.12 to  
22 recover costs under Section 57.12.

23 (2) To assist in the reduction and mitigation of damage  
24 caused by leaks from underground storage tanks, including  
25 but not limited to, providing alternative water supplies to  
26 persons whose drinking water has become contaminated as a



1 result of those leaks.

2 (3) To be used as a matching amount towards federal  
3 assistance relative to the release of petroleum from  
4 underground storage tanks.

5 (4) For the costs of administering activities of the  
6 Agency and the Office of the State Fire Marshal relative to  
7 the Underground Storage Tank Fund.

8 (5) For payment of costs of corrective action incurred  
9 by and indemnification to operators of underground storage  
10 tanks as provided in this Title.

11 (6) For a total of 2 demonstration projects in amounts  
12 in excess of a \$10,000 deductible charge designed to assess  
13 the viability of corrective action projects at sites which  
14 have experienced contamination from petroleum releases.  
15 Such demonstration projects shall be conducted in  
16 accordance with the provision of this Title.

17 (7) Subject to appropriation, moneys in the  
18 Underground Storage Tank Fund may also be used by the  
19 Department of Revenue for the costs of administering its  
20 activities relative to the Fund and for refunds provided  
21 for in Section 13a.8 of the Motor Fuel Tax Act.

22 (b) Moneys in the Underground Storage Tank Fund may,  
23 pursuant to appropriation, be used by the Office of the State  
24 Fire Marshal or the Agency to take whatever emergency action is  
25 necessary or appropriate to assure that the public health or  
26 safety is not threatened whenever there is a release or

1 substantial threat of a release of petroleum from an  
2 underground storage tank and for the costs of administering its  
3 activities relative to the Underground Storage Tank Fund.

4 (c) Beginning July 1, 1993, the Governor shall certify to  
5 the State Comptroller and State Treasurer the monthly amount  
6 necessary to pay debt service on State obligations issued  
7 pursuant to Section 6 of the General Obligation Bond Act. On  
8 the last day of each month, the Comptroller shall order  
9 transferred and the Treasurer shall transfer from the  
10 Underground Storage Tank Fund to the General Obligation Bond  
11 Retirement and Interest Fund the amount certified by the  
12 Governor, plus any cumulative deficiency in those transfers for  
13 prior months.

14 (d) Except as provided in subsection (c) of this Section,  
15 the Underground Storage Tank Fund is not subject to  
16 administrative charges authorized under Section 8h of the State  
17 Finance Act that would in any way transfer any funds from the  
18 Underground Storage Tank Fund into any other fund of the State.

19 (e) Each fiscal year, subject to appropriation, the Agency  
20 may commit up to \$10,000,000 of the moneys in the Underground  
21 Storage Tank Fund to the payment of corrective action costs for  
22 legacy sites that meet one or more of the following criteria as  
23 a result of the underground storage tank release: (i) the  
24 presence of free product, (ii) contamination within a regulated  
25 recharge area, a wellhead protection area, or the setback zone  
26 of a potable water supply well, (iii) contamination extending

1 beyond the boundaries of the site where the release occurred,  
2 or (iv) such other criteria as may be adopted in Agency rules.

3 (1) Fund moneys committed under this subsection (e)  
4 shall be held in the Fund for payment of the corrective  
5 action costs for which the moneys were committed.

6 (2) The Agency may adopt rules governing the commitment  
7 of Fund moneys under this subsection (e).

8 (3) This subsection (e) does not limit the use of Fund  
9 moneys at legacy sites as otherwise provided under this  
10 Title.

11 (4) For the purposes of this subsection (e), the term  
12 "legacy site" means a site for which (i) an underground  
13 storage tank release was reported prior to January 1, 2005,  
14 (ii) the owner or operator has been determined eligible to  
15 receive payment from the Fund for corrective action costs,  
16 and (iii) the Agency did not receive any applications for  
17 payment prior to January 1, 2010.

18 (f) Beginning July 1, 2013, if the amounts deposited into  
19 the Fund from moneys received by the Office of the State Fire  
20 Marshal as fees for underground storage tanks under Sections 4  
21 and 5 of the Gasoline Storage Act and as fees pursuant to the  
22 Motor Fuel Tax Law during a State fiscal year are sufficient to  
23 pay all claims for payment by the fund received during that  
24 State fiscal year, then the amount of any payments into the  
25 fund pursuant to the Use Tax Act, the Service Use Tax Act, the  
26 Service Occupation Tax Act, and the Retailers' Occupation Tax

1 Act during that State fiscal year shall be deposited as  
2 follows: 75% thereof shall be paid into the State treasury and  
3 25% shall be reserved in a special account and used only for  
4 the transfer to the Common School Fund as part of the monthly  
5 transfer from the General Revenue Fund in accordance with  
6 Section 8a of the State Finance Act.

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

8 ARTICLE 40. VEHICLES

9 Section 40-5. The Illinois Vehicle Code is amended by  
10 changing Section 3-821 as follows:

11 (625 ILCS 5/3-821) (from Ch. 95 1/2, par. 3-821)

12 Sec. 3-821. Miscellaneous registration and title fees.

13 (a) Except as provided under subsection (h), the fee to be  
14 paid to the Secretary of State for the following certificates,  
15 registrations or evidences of proper registration, or for  
16 corrected or duplicate documents shall be in accordance with  
17 the following schedule:

18 Certificate of Title, except for an all-terrain  
19 vehicle or off-highway motorcycle, prior to July 1,  
20 2019 \$95

21 Certificate of Title, except for an all-terrain  
22 vehicle, off-highway motorcycle, or motor home, mini  
23 motor home or van camper, on and after July 1, 2019 \$150

|    |   |                             |
|----|---|-----------------------------|
| 1  | Certificate of Title for a motor home, mini motor |                             |
| 2  | home, or van camper, on and after July 1, 2019    | \$250                       |
| 3  | Certificate of Title for an all-terrain vehicle   |                             |
| 4  | or off-highway motorcycle                         | \$30                        |
| 5  | Certificate of Title for an all-terrain vehicle   |                             |
| 6  | or off-highway motorcycle used for production     |                             |
| 7  | agriculture, or accepted by a dealer in trade     | \$13                        |
| 8  | Certificate of Title for a low-speed vehicle      | \$30                        |
| 9  | Transfer of Registration or any evidence of       |                             |
| 10 | proper registration                               | \$25                        |
| 11 | Duplicate Registration Card for plates or other   |                             |
| 12 | evidence of proper registration                   | \$3                         |
| 13 | Duplicate Registration Sticker or Stickers, each  | \$20                        |
| 14 | Duplicate Certificate of Title, prior to July 1,  |                             |
| 15 | 2019  | \$95                        |
| 16 | Duplicate Certificate of Title, on and after July |                             |
| 17 | 1, 2019   | \$50                        |
| 18 | Corrected Registration Card or Card for other     |                             |
| 19 | evidence of proper registration                   | \$3                         |
| 20 | Corrected Certificate of Title                    | <u>\$50</u> <del>\$95</del> |
| 21 | Salvage Certificate, prior to July 1, 2019        | \$4                         |
| 22 | Salvage Certificate, on and after July 1, 2019    | \$20                        |
| 23 | Fleet Reciprocity Permit                          | \$15                        |
| 24 | Prorate Decal                                     | \$1                         |
| 25 | Prorate Backing Plate                             | \$3                         |
| 26 | Special Corrected Certificate of Title            | \$15                        |

1 Expedited Title Service (to be charged in addition  
2 to other applicable fees) \$30  
3 Dealer Lien Release Certificate of Title \$20  
4

5 A special corrected certificate of title shall be issued  
6 (i) to remove a co-owner's name due to the death of the  
7 co-owner, to transfer title to a spouse if the decedent-spouse  
8 was the sole owner on the title, or due to a divorce; (ii) to  
9 change a co-owner's name due to a marriage; or (iii) due to a  
10 name change under Article XXI of the Code of Civil Procedure.

11 There shall be no fee paid for a Junking Certificate.

12 There shall be no fee paid for a certificate of title  
13 issued to a county when the vehicle is forfeited to the county  
14 under Article 36 of the Criminal Code of 2012.

15 For purposes of this Section, the fee for a corrected title  
16 application that also results in the issuance of a duplicate  
17 title shall be the same as the fee for a duplicate title.

18 (a-5) The Secretary of State may revoke a certificate of  
19 title and registration card and issue a corrected certificate  
20 of title and registration card, at no fee to the vehicle owner  
21 or lienholder, if there is proof that the vehicle  
22 identification number is erroneously shown on the original  
23 certificate of title.

24 (a-10) The Secretary of State may issue, in connection with  
25 the sale of a motor vehicle, a corrected title to a motor  
26 vehicle dealer upon application and submittal of a lien release

1 letter from the lienholder listed in the files of the  
2 Secretary. In the case of a title issued by another state, the  
3 dealer must submit proof from the state that issued the last  
4 title. The corrected title, which shall be known as a dealer  
5 lien release certificate of title, shall be issued in the name  
6 of the vehicle owner without the named lienholder. If the motor  
7 vehicle is currently titled in a state other than Illinois, the  
8 applicant must submit either (i) a letter from the current  
9 lienholder releasing the lien and stating that the lienholder  
10 has possession of the title; or (ii) a letter from the current  
11 lienholder releasing the lien and a copy of the records of the  
12 department of motor vehicles for the state in which the vehicle  
13 is titled, showing that the vehicle is titled in the name of  
14 the applicant and that no liens are recorded other than the  
15 lien for which a release has been submitted. The fee for the  
16 dealer lien release certificate of title is \$20.

17 (b) The Secretary may prescribe the maximum service charge  
18 to be imposed upon an applicant for renewal of a registration  
19 by any person authorized by law to receive and remit or  
20 transmit to the Secretary such renewal application and fees  
21 therewith.

22 (c) If payment is delivered to the Office of the Secretary  
23 of State as payment of any fee or tax under this Code, and such  
24 payment is not honored for any reason, the registrant or other  
25 person tendering the payment remains liable for the payment of  
26 such fee or tax. The Secretary of State may assess a service

1 charge of \$25 in addition to the fee or tax due and owing for  
2 all dishonored payments.

3 If the total amount then due and owing exceeds the sum of  
4 \$100 and has not been paid in full within 60 days from the date  
5 the dishonored payment was first delivered to the Secretary of  
6 State, the Secretary of State shall assess a penalty of 25% of  
7 such amount remaining unpaid.

8 All amounts payable under this Section shall be computed to  
9 the nearest dollar. Out of each fee collected for dishonored  
10 payments, \$5 shall be deposited in the Secretary of State  
11 Special Services Fund.

12 (d) The minimum fee and tax to be paid by any applicant for  
13 apportionment of a fleet of vehicles under this Code shall be  
14 \$15 if the application was filed on or before the date  
15 specified by the Secretary together with fees and taxes due. If  
16 an application and the fees or taxes due are filed after the  
17 date specified by the Secretary, the Secretary may prescribe  
18 the payment of interest at the rate of 1/2 of 1% per month or  
19 fraction thereof after such due date and a minimum of \$8.

20 (e) Trucks, truck tractors, truck tractors with loads, and  
21 motor buses, any one of which having a combined total weight in  
22 excess of 12,000 lbs. shall file an application for a Fleet  
23 Reciprocity Permit issued by the Secretary of State. This  
24 permit shall be in the possession of any driver operating a  
25 vehicle on Illinois highways. Any foreign licensed vehicle of  
26 the second division operating at any time in Illinois without a



1 Fleet Reciprocity Permit or other proper Illinois  
2 registration, shall subject the operator to the penalties  
3 provided in Section 3-834 of this Code. For the purposes of  
4 this Code, "Fleet Reciprocity Permit" means any second division  
5 motor vehicle with a foreign license and used only in  
6 interstate transportation of goods. The fee for such permit  
7 shall be \$15 per fleet which shall include all vehicles of the  
8 fleet being registered.

9 (f) For purposes of this Section, "all-terrain vehicle or  
10 off-highway motorcycle used for production agriculture" means  
11 any all-terrain vehicle or off-highway motorcycle used in the  
12 raising of or the propagation of livestock, crops for sale for  
13 human consumption, crops for livestock consumption, and  
14 production seed stock grown for the propagation of feed grains  
15 and the husbandry of animals or for the purpose of providing a  
16 food product, including the husbandry of blood stock as a main  
17 source of providing a food product. "All-terrain vehicle or  
18 off-highway motorcycle used in production agriculture" also  
19 means any all-terrain vehicle or off-highway motorcycle used in  
20 animal husbandry, floriculture, aquaculture, horticulture, and  
21 viticulture.

22 (g) All of the proceeds of the additional fees imposed by  
23 Public Act 96-34 shall be deposited into the Capital Projects  
24 Fund.

25 (h) The fee for a duplicate registration sticker or  
26 stickers shall be the amount required under subsection (a) or

1 the vehicle's annual registration fee amount, whichever is  
2 less.

3 (i) All of the proceeds of the additional fees imposed by  
4 this amendatory Act of the 101st General Assembly shall be  
5 deposited into the Road Fund.

6 (Source: P.A. 100-956, eff. 1-1-19; 101-32, eff. 6-28-19;  
7 101-604, eff. 12-13-19.)

8 ARTICLE 45. COURTS AND CORRECTIONS

9 Section 45-5. The Clerks of Courts Act is amended by  
10 changing Section 27.3b-1 as follows:

11 (705 ILCS 105/27.3b-1)

12 Sec. 27.3b-1. Minimum fines; disbursement of fines.

13 (a) Unless otherwise specified by law, the minimum fine for  
14 a conviction or supervision disposition on a minor traffic  
15 offense is \$25 and the minimum fine for a conviction,  
16 supervision disposition, or violation based upon a plea of  
17 guilty or finding of guilt for any other offense is \$75. If the  
18 court finds that the fine would impose an undue burden on the  
19 victim, the court may reduce or waive the fine. In this  
20 subsection (a), "victim" shall not be construed to include the  
21 defendant.

22 (b) Unless otherwise specified by law, all fines imposed on  
23 a misdemeanor offense, other than a traffic, conservation, or

1 driving under the influence offense, or on a felony offense  
2 shall be disbursed within 60 days after receipt by the circuit  
3 clerk to the county treasurer for deposit into the county's  
4 General Fund. Unless otherwise specified by law, all fines  
5 imposed on an ordinance offense or a misdemeanor traffic,  
6 misdemeanor conservation, or misdemeanor driving under the  
7 influence offense shall be disbursed within 60 days after  
8 receipt by the circuit clerk to the treasurer of the unit of  
9 government of the arresting agency. If the arresting agency is  
10 the office of the sheriff, the county treasurer shall deposit  
11 the portion into a fund to support the law enforcement  
12 operations of the office of the sheriff. If the arresting  
13 agency is a State agency, the State Treasurer shall deposit the  
14 portion as follows:

15 (1) if the arresting agency is the Department of State  
16 Police, into the State Police Law Enforcement  
17 Administration Fund;

18 (2) if the arresting agency is the Department of  
19 Natural Resources, into the Conservation Police Operations  
20 Assistance Fund;

21 (3) if the arresting agency is the Secretary of State,  
22 into the Secretary of State Police Services Fund; and

23 (4) if the arresting agency is the Illinois Commerce  
24 Commission, into the Transportation Regulatory ~~Public~~  
25 Utility Fund.

26 (Source: P.A. 100-987, eff. 7-1-19.)

1 Section 45-10. The Criminal and Traffic Assessment Act is  
2 amended by changing Sections 10-5 and 15-70 as follows:

3 (705 ILCS 135/10-5)

4 (Section scheduled to be repealed on January 1, 2021)

5 Sec. 10-5. Funds.

6 (a) All money collected by the Clerk of the Circuit Court  
7 under Article 15 of this Act shall be remitted as directed in  
8 Article 15 of this Act to the county treasurer, to the State  
9 Treasurer, and to the treasurers of the units of local  
10 government. If an amount payable to any of the treasurers is  
11 less than \$10, the clerk may postpone remitting the money until  
12 \$10 has accrued or by the end of fiscal year. The treasurers  
13 shall deposit the money as indicated in the schedules, except,  
14 in a county with a population of over 3,000,000, money remitted  
15 to the county treasurer shall be subject to appropriation by  
16 the county board. Any amount retained by the Clerk of the  
17 Circuit Court in a county with a population of over 3,000,000  
18 shall be subject to appropriation by the county board.

19 (b) The county treasurer or the treasurer of the unit of  
20 local government may create the funds indicated in paragraphs  
21 (1) through (5), (9), and (16) of subsection (d) of this  
22 Section, if not already in existence. If a county or unit of  
23 local government has not instituted, and does not plan to  
24 institute a program that uses a particular fund, the treasurer

1 need not create the fund and may instead deposit the money  
2 intended for the fund into the general fund of the county or  
3 unit of local government for use in financing the court system.

4 (c) If the arresting agency is a State agency, the  
5 arresting agency portion shall be remitted by the clerk of  
6 court to the State Treasurer who shall deposit the portion as  
7 follows:

8 (1) if the arresting agency is the Department of State  
9 Police, into the State Police Law Enforcement  
10 Administration Fund;

11 (2) if the arresting agency is the Department of  
12 Natural Resources, into the Conservation Police Operations  
13 Assistance Fund;

14 (3) if the arresting agency is the Secretary of State,  
15 into the Secretary of State Police Services Fund; and

16 (4) if the arresting agency is the Illinois Commerce  
17 Commission, into the Transportation Regulatory Public  
18 ~~Utility~~ Fund.

19 (d) Fund descriptions and provisions:

20 (1) The Court Automation Fund is to defray the expense,  
21 borne by the county, of establishing and maintaining  
22 automated record keeping systems in the Office of the Clerk  
23 of the Circuit Court. The money shall be remitted monthly  
24 by the clerk to the county treasurer and identified as  
25 funds for the Circuit Court Clerk. The fund shall be  
26 audited by the county auditor, and the board shall make

1 expenditures from the fund in payment of any costs related  
2 to the automation of court records including hardware,  
3 software, research and development costs, and personnel  
4 costs related to the foregoing, provided that the  
5 expenditure is approved by the clerk of the court and by  
6 the chief judge of the circuit court or his or her  
7 designee.

8 (2) The Document Storage Fund is to defray the expense,  
9 borne by the county, of establishing and maintaining a  
10 document storage system and converting the records of the  
11 circuit court clerk to electronic or micrographic storage.  
12 The money shall be remitted monthly by the clerk to the  
13 county treasurer and identified as funds for the circuit  
14 court clerk. The fund shall be audited by the county  
15 auditor, and the board shall make expenditure from the fund  
16 in payment of any cost related to the storage of court  
17 records, including hardware, software, research and  
18 development costs, and personnel costs related to the  
19 foregoing, provided that the expenditure is approved by the  
20 clerk of the court.

21 (3) The Circuit Clerk Operations and Administration  
22 Fund may be used to defray the expenses incurred for  
23 collection and disbursement of the various assessment  
24 schedules. The money shall be remitted monthly by the clerk  
25 to the county treasurer and identified as funds for the  
26 circuit court clerk.

1           (4) The State's Attorney Records Automation Fund is to  
2 defray the expense of establishing and maintaining  
3 automated record keeping systems in the offices of the  
4 State's Attorney. The money shall be remitted monthly by  
5 the clerk to the county treasurer for deposit into the  
6 State's Attorney Records Automation Fund. Expenditures  
7 from this fund may be made by the State's Attorney for  
8 hardware, software, and research and development related  
9 to automated record keeping systems.

10           (5) The Public Defender Records Automation Fund is to  
11 defray the expense of establishing and maintaining  
12 automated record keeping systems in the offices of the  
13 Public Defender. The money shall be remitted monthly by the  
14 clerk to the county treasurer for deposit into the Public  
15 Defender Records Automation Fund. Expenditures from this  
16 fund may be made by the Public Defender for hardware,  
17 software, and research and development related to  
18 automated record keeping systems.

19           (6) The DUI Fund shall be used for enforcement and  
20 prevention of driving while under the influence of alcohol,  
21 other drug or drugs, intoxicating compound or compounds or  
22 any combination thereof, as defined by Section 11-501 of  
23 the Illinois Vehicle Code, including, but not limited to,  
24 the purchase of law enforcement equipment and commodities  
25 that will assist in the prevention of alcohol-related  
26 criminal violence throughout the State; police officer

1 training and education in areas related to alcohol-related  
2 crime, including, but not limited to, DUI training; and  
3 police officer salaries, including, but not limited to,  
4 salaries for hire-back funding for safety checkpoints,  
5 saturation patrols, and liquor store sting operations. Any  
6 moneys shall be used to purchase law enforcement equipment  
7 that will assist in the prevention of alcohol-related  
8 criminal violence throughout the State. The money shall be  
9 remitted monthly by the clerk to the State or local  
10 treasurer for deposit as provided by law.

11 (7) The Trauma Center Fund shall be distributed as  
12 provided under Section 3.225 of the Emergency Medical  
13 Services (EMS) Systems Act.

14 (8) The Probation and Court Services Fund is to be  
15 expended as described in Section 15.1 of the Probation and  
16 Probation Officers Act.

17 (9) The Circuit Court Clerk Electronic Citation Fund  
18 shall have the Circuit Court Clerk as the custodian, ex  
19 officio, of the Fund and shall be used to perform the  
20 duties required by the office for establishing and  
21 maintaining electronic citations. The Fund shall be  
22 audited by the county's auditor.

23 (10) The Drug Treatment Fund is a special fund in the  
24 State treasury. Moneys in the Fund shall be expended as  
25 provided in Section 411.2 of the Illinois Controlled  
26 Substances Act.



1           (11) The Violent Crime Victims Assistance Fund is a  
2 special fund in the State treasury to provide moneys for  
3 the grants to be awarded under the Violent Crime Victims  
4 Assistance Act.

5           (12) The Criminal Justice Information Projects Fund  
6 shall be appropriated to and administered by the Illinois  
7 Criminal Justice Information Authority for distribution to  
8 fund Department of State Police drug task forces and  
9 Metropolitan Enforcement Groups, for the costs associated  
10 with making grants from the Prescription Pill and Drug  
11 Disposal Fund, for undertaking criminal justice  
12 information projects, and for the operating and other  
13 expenses of the Authority incidental to those criminal  
14 justice information projects. The moneys deposited into  
15 the Criminal Justice Information Projects Fund under  
16 Sections 15-15 and 15-35 of this Act shall be appropriated  
17 to and administered by the Illinois Criminal Justice  
18 Information Authority for distribution to fund Department  
19 of State Police drug task forces and Metropolitan  
20 Enforcement Groups by dividing the funds equally by the  
21 total number of Department of State Police drug task forces  
22 and Illinois Metropolitan Enforcement Groups.

23           (13) The Sexual Assault Services Fund shall be  
24 appropriated to the Department of Public Health. Upon  
25 appropriation of moneys from the Sexual Assault Services  
26 Fund, the Department of Public Health shall make grants of

1           these moneys to sexual assault organizations with whom the  
2           Department has contracts for the purpose of providing  
3           community-based services to victims of sexual assault.  
4           Grants are in addition to, and are not substitutes for,  
5           other grants authorized and made by the Department.

6           (14) The County Jail Medical Costs Fund is to help  
7           defray the costs outlined in Section 17 of the County Jail  
8           Act. Moneys in the Fund shall be used solely for  
9           reimbursement to the county of costs for medical expenses  
10          and administration of the Fund.

11          (15) The Prisoner Review Board Vehicle and Equipment  
12          Fund is a special fund in the State treasury. The Prisoner  
13          Review Board shall, subject to appropriation by the General  
14          Assembly and approval by the Secretary, use all moneys in  
15          the Prisoner Review Board Vehicle and Equipment Fund for  
16          the purchase and operation of vehicles and equipment.

17          (16) In each county in which a Children's Advocacy  
18          Center provides services, a Child Advocacy Center Fund is  
19          specifically for the operation and administration of the  
20          Children's Advocacy Center, from which the county board  
21          shall make grants to support the activities and services of  
22          the Children's Advocacy Center within that county.

23          (Source: P.A. 100-987, eff. 7-1-19; 100-1161, eff. 7-1-19.)

24          (705 ILCS 135/15-70)

25          (Section scheduled to be repealed on January 1, 2021)

1           Sec. 15-70. Conditional assessments. In addition to  
2 payments under one of the Schedule of Assessments 1 through 13  
3 of this Act, the court shall also order payment of any of the  
4 following conditional assessment amounts for each sentenced  
5 violation in the case to which a conditional assessment is  
6 applicable, which shall be collected and remitted by the Clerk  
7 of the Circuit Court as provided in this Section:

8           (1) arson, residential arson, or aggravated arson,  
9           \$500 per conviction to the State Treasurer for deposit into  
10          the Fire Prevention Fund;

11          (2) child pornography under Section 11-20.1 of the  
12 Criminal Code of 1961 or the Criminal Code of 2012, \$500  
13 per conviction, unless more than one agency is responsible  
14 for the arrest in which case the amount shall be remitted  
15 to each unit of government equally:

16           (A) if the arresting agency is an agency of a unit  
17          of local government, \$500 to the treasurer of the unit  
18          of local government for deposit into the unit of local  
19          government's General Fund, except that if the  
20          Department of State Police provides digital or  
21          electronic forensic examination assistance, or both,  
22          to the arresting agency then \$100 to the State  
23          Treasurer for deposit into the State Crime Laboratory  
24          Fund; or

25           (B) if the arresting agency is the Department of  
26          State Police, \$500 to the State Treasurer for deposit

1           into the State Crime Laboratory Fund;

2           (3) crime laboratory drug analysis for a drug-related  
3 offense involving possession or delivery of cannabis or  
4 possession or delivery of a controlled substance as defined  
5 in the Cannabis Control Act, the Illinois Controlled  
6 Substances Act, or the Methamphetamine Control and  
7 Community Protection Act, \$100 reimbursement for  
8 laboratory analysis, as set forth in subsection (f) of  
9 Section 5-9-1.4 of the Unified Code of Corrections;

10          (4) DNA analysis, \$250 on each conviction in which it  
11 was used to the State Treasurer for deposit into the State  
12 Offender DNA Identification System Fund as set forth in  
13 Section 5-4-3 of the Unified Code of Corrections;

14          (5) DUI analysis, \$150 on each sentenced violation in  
15 which it was used as set forth in subsection (f) of Section  
16 5-9-1.9 of the Unified Code of Corrections;

17          (6) drug-related offense involving possession or  
18 delivery of cannabis or possession or delivery of a  
19 controlled substance, other than methamphetamine, as  
20 defined in the Cannabis Control Act or the Illinois  
21 Controlled Substances Act, an amount not less than the full  
22 street value of the cannabis or controlled substance seized  
23 for each conviction to be disbursed as follows:

24               (A) 12.5% of the street value assessment shall be  
25               paid into the Youth Drug Abuse Prevention Fund, to be  
26               used by the Department of Human Services for the

1 funding of programs and services for drug-abuse  
2 treatment, and prevention and education services;

3 (B) 37.5% to the county in which the charge was  
4 prosecuted, to be deposited into the county General  
5 Fund;

6 (C) 50% to the treasurer of the arresting law  
7 enforcement agency of the municipality or county, or to  
8 the State Treasurer if the arresting agency was a state  
9 agency;

10 (D) if the arrest was made in combination with  
11 multiple law enforcement agencies, the clerk shall  
12 equitably allocate the portion in subparagraph (C) of  
13 this paragraph (6) among the law enforcement agencies  
14 involved in the arrest;

15 (6.5) Kane County or Will County, in felony,  
16 misdemeanor, local or county ordinance, traffic, or  
17 conservation cases, up to \$30 as set by the county board  
18 under Section 5-1101.3 of the Counties Code upon the entry  
19 of a judgment of conviction, an order of supervision, or a  
20 sentence of probation without entry of judgment under  
21 Section 10 of the Cannabis Control Act, Section 410 of the  
22 Illinois Controlled Substances Act, Section 70 of the  
23 Methamphetamine Control and Community Protection Act,  
24 Section 12-4.3 or subdivision (b)(1) of Section 12-3.05 of  
25 the Criminal Code of 1961 or the Criminal Code of 2012,  
26 Section 10-102 of the Illinois Alcoholism and Other Drug

1 Dependency Act, or Section 10 of the Steroid Control Act;  
2 except in local or county ordinance, traffic, and  
3 conservation cases, if fines are paid in full without a  
4 court appearance, then the assessment shall not be imposed  
5 or collected. Distribution of assessments collected under  
6 this paragraph (6.5) shall be as provided in Section  
7 5-1101.3 of the Counties Code;

8 (7) methamphetamine-related offense involving  
9 possession or delivery of methamphetamine or any salt of an  
10 optical isomer of methamphetamine or possession of a  
11 methamphetamine manufacturing material as set forth in  
12 Section 10 of the Methamphetamine Control and Community  
13 Protection Act with the intent to manufacture a substance  
14 containing methamphetamine or salt of an optical isomer of  
15 methamphetamine, an amount not less than the full street  
16 value of the methamphetamine or salt of an optical isomer  
17 of methamphetamine or methamphetamine manufacturing  
18 materials seized for each conviction to be disbursed as  
19 follows:

20 (A) 12.5% of the street value assessment shall be  
21 paid into the Youth Drug Abuse Prevention Fund, to be  
22 used by the Department of Human Services for the  
23 funding of programs and services for drug-abuse  
24 treatment, and prevention and education services;

25 (B) 37.5% to the county in which the charge was  
26 prosecuted, to be deposited into the county General

1 Fund;

2 (C) 50% to the treasurer of the arresting law  
3 enforcement agency of the municipality or county, or to  
4 the State Treasurer if the arresting agency was a state  
5 agency;

6 (D) if the arrest was made in combination with  
7 multiple law enforcement agencies, the clerk shall  
8 equitably allocate the portion in subparagraph (C) of  
9 this paragraph (6) among the law enforcement agencies  
10 involved in the arrest;

11 (8) order of protection violation under Section 12-3.4  
12 of the Criminal Code of 2012, \$200 for each conviction to  
13 the county treasurer for deposit into the Probation and  
14 Court Services Fund for implementation of a domestic  
15 violence surveillance program and any other assessments or  
16 fees imposed under Section 5-9-1.16 of the Unified Code of  
17 Corrections;

18 (9) order of protection violation, \$25 for each  
19 violation to the State Treasurer, for deposit into the  
20 Domestic Violence Abuser Services Fund;

21 (10) prosecution by the State's Attorney of a:

22 (A) petty or business offense, \$4 to the county  
23 treasurer of which \$2 deposited into the State's  
24 Attorney Records Automation Fund and \$2 into the Public  
25 Defender Records Automation Fund;

26 (B) conservation or traffic offense, \$2 to the

1 county treasurer for deposit into the State's Attorney  
2 Records Automation Fund;

3 (11) speeding in a construction zone violation, \$250 to  
4 the State Treasurer for deposit into the Transportation  
5 Safety Highway Hire-back Fund, unless (i) the violation  
6 occurred on a highway other than an interstate highway and  
7 (ii) a county police officer wrote the ticket for the  
8 violation, in which case to the county treasurer for  
9 deposit into that county's Transportation Safety Highway  
10 Hire-back Fund;

11 (12) supervision disposition on an offense under the  
12 Illinois Vehicle Code or similar provision of a local  
13 ordinance, 50 cents, unless waived by the court, into the  
14 Prisoner Review Board Vehicle and Equipment Fund;

15 (13) victim and offender are family or household  
16 members as defined in Section 103 of the Illinois Domestic  
17 Violence Act of 1986 and offender pleads guilty or no  
18 contest to or is convicted of murder, voluntary  
19 manslaughter, involuntary manslaughter, burglary,  
20 residential burglary, criminal trespass to residence,  
21 criminal trespass to vehicle, criminal trespass to land,  
22 criminal damage to property, telephone harassment,  
23 kidnapping, aggravated kidnaping, unlawful restraint,  
24 forcible detention, child abduction, indecent solicitation  
25 of a child, sexual relations between siblings,  
26 exploitation of a child, child pornography, assault,



1 aggravated assault, battery, aggravated battery, heinous  
2 battery, aggravated battery of a child, domestic battery,  
3 reckless conduct, intimidation, criminal sexual assault,  
4 predatory criminal sexual assault of a child, aggravated  
5 criminal sexual assault, criminal sexual abuse, aggravated  
6 criminal sexual abuse, violation of an order of protection,  
7 disorderly conduct, endangering the life or health of a  
8 child, child abandonment, contributing to dependency or  
9 neglect of child, or cruelty to children and others, \$200  
10 for each sentenced violation to the State Treasurer for  
11 deposit as follows: (i) for sexual assault, as defined in  
12 Section 5-9-1.7 of the Unified Code of Corrections, when  
13 the offender and victim are family members, one-half to the  
14 Domestic Violence Shelter and Service Fund, and one-half to  
15 the Sexual Assault Services Fund; (ii) for the remaining  
16 offenses to the Domestic Violence Shelter and Service Fund;  
17 (14) violation of Section 11-501 of the Illinois  
18 Vehicle Code, Section 5-7 of the Snowmobile Registration  
19 and Safety Act, Section 5-16 of the Boat Registration and  
20 Safety Act, or a similar provision, whose operation of a  
21 motor vehicle, snowmobile, or watercraft while in  
22 violation of Section 11-501, Section 5-7 of the Snowmobile  
23 Registration and Safety Act, Section 5-16 of the Boat  
24 Registration and Safety Act, or a similar provision  
25 proximately caused an incident resulting in an appropriate  
26 emergency response, \$1,000 maximum to the public agency

1 that provided an emergency response related to the person's  
2 violation, and if more than one agency responded, the  
3 amount payable to public agencies shall be shared equally;

4 (15) violation of Section 401, 407, or 407.2 of the  
5 Illinois Controlled Substances Act that proximately caused  
6 any incident resulting in an appropriate drug-related  
7 emergency response, \$1,000 as reimbursement for the  
8 emergency response to the law enforcement agency that made  
9 the arrest, and if more than one agency is responsible for  
10 the arrest, the amount payable to law enforcement agencies  
11 shall be shared equally;

12 (16) violation of reckless driving, aggravated  
13 reckless driving, or driving 26 miles per hour or more in  
14 excess of the speed limit that triggered an emergency  
15 response, \$1,000 maximum reimbursement for the emergency  
16 response to be distributed in its entirety to a public  
17 agency that provided an emergency response related to the  
18 person's violation, and if more than one agency responded,  
19 the amount payable to public agencies shall be shared  
20 equally;

21 (17) violation based upon each plea of guilty,  
22 stipulation of facts, or finding of guilt resulting in a  
23 judgment of conviction or order of supervision for an  
24 offense under Section 10-9, 11-14.1, 11-14.3, or 11-18 of  
25 the Criminal Code of 2012 that results in the imposition of  
26 a fine, to be distributed as follows:

1 (A) \$50 to the county treasurer for deposit into  
2 the Circuit Court Clerk Operation and Administrative  
3 Fund to cover the costs in administering this paragraph  
4 (17);

5 (B) \$300 to the State Treasurer who shall deposit  
6 the portion as follows:

7 (i) if the arresting or investigating agency  
8 is the Department of State Police, into the State  
9 Police Law Enforcement Administration Fund;

10 (ii) if the arresting or investigating agency  
11 is the Department of Natural Resources, into the  
12 Conservation Police Operations Assistance Fund;

13 (iii) if the arresting or investigating agency  
14 is the Secretary of State, into the Secretary of  
15 State Police Services Fund;

16 (iv) if the arresting or investigating agency  
17 is the Illinois Commerce Commission, into the  
18 Transportation Regulatory ~~Public Utility~~ Fund; or

19 (v) if more than one of the State agencies in  
20 this subparagraph (B) is the arresting or  
21 investigating agency, then equal shares with the  
22 shares deposited as provided in the applicable  
23 items (i) through (iv) of this subparagraph (B);  
24 and

25 (C) the remainder for deposit into the Specialized  
26 Services for Survivors of Human Trafficking Fund;

1 (18) weapons violation under Section 24-1.1, 24-1.2,  
2 or 24-1.5 of the Criminal Code of 1961 or the Criminal Code  
3 of 2012, \$100 for each conviction to the State Treasurer  
4 for deposit into the Trauma Center Fund; and

5 (19) violation of subsection (c) of Section 11-907 of  
6 the Illinois Vehicle Code, \$250 to the State Treasurer for  
7 deposit into the Scott's Law Fund, unless a county or  
8 municipal police officer wrote the ticket for the  
9 violation, in which case to the county treasurer for  
10 deposit into that county's or municipality's  
11 Transportation Safety Highway Hire-back Fund to be used as  
12 provided in subsection (j) of Section 11-907 of the  
13 Illinois Vehicle Code.

14 (Source: P.A. 100-987, eff. 7-1-19; 100-1161, eff. 7-1-19;  
15 101-173, eff. 1-1-20.)

16 Section 45-15. The Unified Code of Corrections is amended  
17 by changing Sections 3-12-3a and 3-12-6 as follows:

18 (730 ILCS 5/3-12-3a) (from Ch. 38, par. 1003-12-3a)

19 Sec. 3-12-3a. Contracts, leases, and business agreements.

20 (a) The Department shall promulgate such rules and policies  
21 as it deems necessary to establish, manage, and operate its  
22 Illinois Correctional Industries division for the purpose of  
23 utilizing committed persons in the manufacture of food stuffs,  
24 finished goods or wares. To the extent not inconsistent with

1 the function and role of the ICI, the Department may enter into  
2 a contract, lease, or other type of business agreement, not to  
3 exceed 20 years, with any private corporation, partnership,  
4 person, or other business entity for the purpose of utilizing  
5 committed persons in the provision of services or for any other  
6 business or commercial enterprise deemed by the Department to  
7 be consistent with proper training and rehabilitation of  
8 committed persons.

9 Except as otherwise provided in this paragraph, Illinois  
10 Correctional Industries' spending authority shall be separate  
11 and apart from the Department's budget and appropriations.  
12 Control of Illinois Correctional Industries accounting  
13 processes and budget requests to the General Assembly, other  
14 budgetary processes, audits by the Office of the Auditor  
15 General, and computer processes shall be returned to Illinois  
16 Correctional Industries. For fiscal year 2021 only, its  
17 spending authority shall no longer be separate and apart from  
18 the Department's budget and appropriations, and the Department  
19 shall control its accounting processes, budgets, audits and  
20 computer processes in accordance with any Department rules and  
21 policies.

22 (b) The Department shall be permitted to construct  
23 buildings on State property for the purposes identified in  
24 subsection (a) and to lease for a period not to exceed 20 years  
25 any building or portion thereof on State property for the  
26 purposes identified in subsection (a).

1 (c) Any contract or other business agreement referenced in  
2 subsection (a) shall include a provision requiring that all  
3 committed persons assigned receive in connection with their  
4 assignment such vocational training and/or apprenticeship  
5 programs as the Department deems appropriate.

6 (d) Committed persons assigned in accordance with this  
7 Section shall be compensated in accordance with the provisions  
8 of Section 3-12-5.

9 (Source: P.A. 96-877, eff. 7-1-10; 96-943, eff. 7-1-10; 97-333,  
10 eff. 8-12-11.)

11 (730 ILCS 5/3-12-6) (from Ch. 38, par. 1003-12-6)

12 Sec. 3-12-6. Programs. Through its Illinois Correctional  
13 Industries division, the Department shall establish  
14 commercial, business, and manufacturing programs for the sale  
15 of finished goods and processed food and beverages to the  
16 State, its political units, agencies, and other public  
17 institutions. Illinois Correctional Industries shall  
18 establish, operate, and maintain manufacturing and food and  
19 beverage production in the Department facilities and provide  
20 food for the Department institutions and for the mental health  
21 and developmental disabilities institutions of the Department  
22 of Human Services and the institutions of the Department of  
23 Veterans' Affairs.

24 Illinois Correctional Industries shall be administered by  
25 a chief executive officer. The chief executive officer shall

1 report to the Director of the Department or the Director's  
2 designee. The chief executive officer shall administer the  
3 commercial and business programs of ICI for inmate workers in  
4 the custody of the Department of Corrections.

5 The chief executive officer shall have such assistants as  
6 are required for sales staff, manufacturing, budget, fiscal,  
7 accounting, computer, human services, and personnel as  
8 necessary to run its commercial and business programs.

9 Illinois Correctional Industries shall have a financial  
10 officer who shall report to the chief executive officer. The  
11 financial officer shall: (i) assist in the development and  
12 presentation of the Department budget submission; (ii) manage  
13 and control the spending authority of ICI; and (iii) provide  
14 oversight of the financial activities of ICI, both internally  
15 and through coordination with the Department fiscal operations  
16 personnel, including accounting processes, budget submissions,  
17 other budgetary processes, audits by the Office of the Auditor  
18 General, and computer processes. For fiscal year 2021 only, the  
19 financial officer shall coordinate and cooperate with the  
20 Department's chief financial officer to perform the functions  
21 listed in this paragraph.

22 Illinois Correctional Industries shall be located in  
23 Springfield. The chief executive officer of Illinois  
24 Correctional Industries shall assign personnel to direct the  
25 production of goods and shall employ committed persons assigned  
26 by the chief administrative officer. The Department of

1 Corrections may direct such other vocational programs as it  
2 deems necessary for the rehabilitation of inmates, which shall  
3 be separate and apart from, and not in conflict with, programs  
4 of Illinois Correctional Industries.

5 (Source: P.A. 96-877, eff. 7-1-10; 96-943, eff. 7-1-10.)

6 ARTICLE 50. RETIREMENT SYSTEM CONTRIBUTIONS

7 Section 50-5. The Revised Uniform Unclaimed Property Act is  
8 amended by changing Section 15-801 as follows:

9 (765 ILCS 1026/15-801)

10 Sec. 15-801. Deposit of funds by administrator.

11 (a) Except as otherwise provided in this Section, the  
12 administrator shall deposit in the Unclaimed Property Trust  
13 Fund all funds received under this Act, including proceeds from  
14 the sale of property under Article 7. The administrator may  
15 deposit any amount in the Unclaimed Property Trust Fund into  
16 the State Pensions Fund during the fiscal year at his or her  
17 discretion; however, he or she shall, on April 15 and October  
18 15 of each year, deposit any amount in the Unclaimed Property  
19 Trust Fund exceeding \$2,500,000 into the State Pensions Fund.  
20 If on either April 15 or October 15, the administrator  
21 determines that a balance of \$2,500,000 is insufficient for the  
22 prompt payment of unclaimed property claims authorized under  
23 this Act, the administrator may retain more than \$2,500,000 in



1 the Unclaimed Property Trust Fund in order to ensure the prompt  
2 payment of claims. Beginning in State fiscal year 2022 ~~2021~~,  
3 all amounts that are deposited into the State Pensions Fund  
4 from the Unclaimed Property Trust Fund shall be apportioned to  
5 the designated retirement systems as provided in subsection  
6 (c-6) of Section 8.12 of the State Finance Act to reduce their  
7 actuarial reserve deficiencies.

8 (b) The administrator shall make prompt payment of claims  
9 he or she duly allows as provided for in this Act from the  
10 Unclaimed Property Trust Fund. This shall constitute an  
11 irrevocable and continuing appropriation of all amounts in the  
12 Unclaimed Property Trust Fund necessary to make prompt payment  
13 of claims duly allowed by the administrator pursuant to this  
14 Act.

15 (Source: P.A. 100-22, eff. 1-1-18; 100-587, eff. 6-4-18;  
16 101-10, eff. 6-5-19.)

17 ARTICLE 65. SPECIALIZED MENTAL HEALTH REHABILITATION

18 Section 65-5. The Specialized Mental Health Rehabilitation  
19 Act of 2013 is amended by changing Section 5-106 as follows:

20 (210 ILCS 49/5-106)

21 Sec. 5-106. Therapeutic visit rates. For a facility  
22 licensed under this Act by June 1, 2018 or provisionally  
23 licensed under this Act by June 1, 2018, a payment shall be

1 made for therapeutic visits that have been indicated by an  
2 interdisciplinary team as therapeutically beneficial. Payment  
3 under this Section shall be at a rate of 75% of the facility's  
4 current paid rate ~~on July 27, 2018 (the effective date of~~  
5 ~~Public Act 100-646)~~ and may not exceed 20 days in a fiscal year  
6 and shall not exceed 10 days consecutively.

7 (Source: P.A. 100-646, eff. 7-27-18; 101-81, eff. 7-12-19.)

8 ARTICLE 70. RESIDENTIAL SOUND INSULATION

9 Section 70-5. The State Finance Act is amended by changing  
10 Sections 6z-20.1 and 8.53 as follows:

11 (30 ILCS 105/6z-20.1)

12 Sec. 6z-20.1. The State Aviation Program Fund and the  
13 Sound-Reducing Windows and Doors Replacement Fund.

14 (a) The State Aviation Program Fund is created in the State  
15 Treasury. Moneys in the Fund shall be used by the Department of  
16 Transportation for the purposes of administering a State  
17 Aviation Program. Subject to appropriation, the moneys shall be  
18 used for the purpose of distributing grants to units of local  
19 government to be used for airport-related purposes. Grants to  
20 units of local government from the Fund shall be distributed  
21 proportionately based on equal part enplanements, total cargo,  
22 and airport operations. With regard to enplanements that occur  
23 within a municipality with a population of over 500,000, grants

1 shall be distributed only to the municipality.

2 (b) For grants to a unit of government other than a  
3 municipality with a population of more than 500,000,  
4 "airport-related purposes" means the capital or operating  
5 costs of: (1) an airport; (2) a local airport system; or (3)  
6 any other local facility that is owned or operated by the  
7 person or entity that owns or operates the airport that is  
8 directly and substantially related to the air transportation of  
9 passengers or property as provided in 49 U.S.C. 47133,  
10 including (i) the replacement of sound-reducing windows and  
11 doors installed under the Residential Sound Insulation Program  
12 and (ii) in-home air quality monitoring testing in residences  
13 in which windows or doors were installed under the Residential  
14 Sound Insulation Program.

15 (c) For grants to a municipality with a population of more  
16 than 500,000, "airport-related purposes" means the capital  
17 costs of: (1) an airport; (2) a local airport system; or (3)  
18 any other local facility that (i) is owned or operated by a  
19 person or entity that owns or operates an airport and (ii) is  
20 directly and substantially related to the air transportation of  
21 passengers or property, as provided in 49 ~~40~~ U.S.C. 47133. For  
22 grants to a municipality with a population of more than  
23 500,000, "airport-related purposes" also means costs, including  
24 administrative costs, associated with the  
25 replacement of sound-reducing windows and doors installed  
26 under the Residential Sound Insulation Program.

1           (d) In each State fiscal year, the first \$7,500,000  
2     attributable to a municipality with a population of more than  
3     500,000, as provided in subsection (a) of this Section, shall  
4     be transferred to the Sound-Reducing Windows and Doors  
5     Replacement Fund, a special fund created in the State Treasury.  
6     Subject to appropriation, the moneys in the Fund shall be used  
7     for costs, including administrative costs, associated with the  
8     replacement of sound-reducing windows and doors installed  
9     under the Residential Sound Insulation Program. Any amounts  
10    attributable to a municipality with a population of more than  
11    500,000 in excess of \$7,500,000 in each State fiscal year shall  
12    be distributed among the airports in that municipality based on  
13    the same formula as prescribed in subsection (a) to be used for  
14    airport-related purposes.

15    (Source: P.A. 101-10, eff. 6-5-19; revised 7-17-19.)

16           (30 ILCS 105/8.53)

17           Sec. 8.53. Fund transfers. As soon as practical after the  
18    effective date of this amendatory Act of the 101st General  
19    Assembly, for Fiscal Year 2020 only, the State Comptroller  
20    shall direct and the State Treasurer shall transfer the amount  
21    of \$1,500,000 from the State and Local Sales Tax Reform Fund to  
22    the Sound-Reducing Windows and Doors Replacement Fund. Any  
23    amounts transferred under this Section shall be repaid no later  
24    than June 30, 2020.

25           As soon as practical after the effective date of this

1 amendatory Act of the 101st General Assembly, for Fiscal Year  
2 2021 only, the State Comptroller shall direct and the State  
3 Treasurer shall transfer the amount of \$1,500,000 from the  
4 State and Local Sales Tax Reform Fund to the Sound-Reducing  
5 Windows and Doors Replacement Fund. Any amounts transferred  
6 under this Section shall be repaid on June 30, 2021, or as soon  
7 as practical thereafter.

8 (Source: P.A. 101-604, eff. 12-13-19.)

9 Section 70-10. The Illinois Municipal Code is amended by  
10 changing Section 11-101-3 as follows:

11 (65 ILCS 5/11-101-3)

12 Sec. 11-101-3. Noise mitigation; air quality.

13 (a) A municipality that has implemented a Residential Sound  
14 Insulation Program to mitigate aircraft noise shall perform  
15 indoor air quality monitoring and laboratory analysis of  
16 windows and doors installed pursuant to the Residential Sound  
17 Insulation Program to determine whether there are any adverse  
18 health impacts associated with off-gassing from such windows  
19 and doors. Such monitoring and analysis shall be consistent  
20 with applicable professional and industry standards. The  
21 municipality shall make any final reports resulting from such  
22 monitoring and analysis available to the public on the  
23 municipality's website. The municipality shall develop a  
24 science-based mitigation plan to address significant

1 health-related impacts, if any, associated with such windows  
2 and doors as determined by the results of the monitoring and  
3 analysis. In a municipality that has implemented a Residential  
4 Sound Insulation Program to mitigate aircraft noise, if  
5 requested by the homeowner pursuant to a process established by  
6 the municipality, which process shall include, at a minimum,  
7 notification in a newspaper of general circulation and a mailer  
8 sent to every address identified as a recipient of windows and  
9 doors installed under the Residential Sound Insulation  
10 Program, the municipality shall replace all windows and doors  
11 installed under the Residential Sound Insulation Program in  
12 such homes where one or more windows or doors have been found  
13 to have caused offensive odors. Only those homeowners who  
14 request that the municipality perform an odor inspection as  
15 prescribed by the process established by the municipality  
16 within 6 months of notification being published and mailers  
17 being sent shall be eligible for odorous window and odorous  
18 door replacement. Homes that have been identified by the  
19 municipality as having odorous windows or doors are not  
20 required to make said request to the municipality. The right to  
21 make a claim for replacement and have it considered pursuant to  
22 this Section shall not be affected by the fact of odor-related  
23 claims made or odor-related products received pursuant to the  
24 Residential Sound Insulation Program prior to June 5, 2019 (the  
25 effective date of this Section). The municipality shall also  
26 perform in-home air quality testing in residences in which

1 windows and doors are replaced under this Section. In order to  
2 receive in-home air quality testing, a homeowner must request  
3 such testing from the municipality, and the total number of  
4 homes tested in any given year shall not exceed 25% of the  
5 total number of homes in which windows and doors were replaced  
6 under this Section in the prior calendar year.

7 (b) An advisory committee shall be formed, composed of the  
8 following: (i) 2 members of the municipality who reside in  
9 homes that have received windows or doors pursuant to the  
10 Residential Sound Insulation Program and have been identified  
11 by the municipality as having odorous windows or doors,  
12 appointed by the Secretary of Transportation; (ii) one employee  
13 of the Aeronautics Division of the Department of  
14 Transportation; and (iii) 2 employees of the municipality that  
15 implemented the Residential Sound Insulation Program in  
16 question. The advisory committee shall determine by majority  
17 vote which homes contain windows or doors that cause offensive  
18 odors and thus are eligible for replacement, shall promulgate a  
19 list of such homes, and shall develop recommendations as to the  
20 order in which homes are to receive window replacement. The  
21 recommendations shall include reasonable and objective  
22 criteria for determining which windows or doors are odorous,  
23 consideration of the date of odor confirmation for  
24 prioritization, severity of odor, geography and individual  
25 hardship, and shall provide such recommendations to the  
26 municipality. The advisory committee shall comply with the

1 requirements of the Open Meetings Act. The Chicago Department  
2 of Aviation shall provide administrative support to the  
3 commission. The municipality shall consider the  
4 recommendations of the committee but shall retain final  
5 decision-making authority over replacement of windows and  
6 doors installed under the Residential Sound Insulation  
7 Program, and shall comply with all federal, State, and local  
8 laws involving procurement. A municipality administering  
9 claims pursuant to this Section shall provide to every address  
10 identified as having submitted a valid claim under this Section  
11 a quarterly report setting forth the municipality's activities  
12 undertaken pursuant to this Section for that quarter. However,  
13 the municipality shall replace windows and doors pursuant to  
14 this Section only if, and to the extent, grants are distributed  
15 to, and received by, the municipality from the Sound-Reducing  
16 Windows and Doors Replacement Fund for the costs associated  
17 with the replacement of sound-reducing windows and doors  
18 installed under the Residential Sound Insulation Program  
19 pursuant to Section 6z-20.1 of the State Finance Act. In  
20 addition, the municipality shall revise its specifications for  
21 procurement of windows for the Residential Sound Insulation  
22 Program to address potential off-gassing from such windows in  
23 future phases of the program. A municipality subject to the  
24 Section shall not legislate or otherwise regulate with regard  
25 to indoor air quality monitoring, laboratory analysis or  
26 replacement requirements, except as provided in this Section,



1 but the foregoing restriction shall not limit said  
2 municipality's taxing power.

3 (c) A home rule unit may not regulate indoor air quality  
4 monitoring and laboratory analysis, and related mitigation and  
5 mitigation plans, in a manner inconsistent with this Section.  
6 This Section is a limitation of home rule powers and functions  
7 under subsection (i) of Section 6 of Article VII of the  
8 Illinois Constitution on the concurrent exercise by home rule  
9 units of powers and functions exercised by the State.

10 (d) This Section shall not be construed to create a private  
11 right of action.

12 (Source: P.A. 101-10, eff. 6-5-19; 101-604, eff. 12-13-19.)

13 ARTICLE 75. CORONAVIRUS BUSINESS INTERRUPTION GRANT PROGRAM

14 Section 75-5. The Department of Commerce and Economic  
15 Opportunity Law of the Civil Administrative Code of Illinois is  
16 amended by adding Section 605-1050 as follows:

17 (20 ILCS 605/605-1050 new)

18 Sec. 605-1050. Coronavirus Business Interruption Grant  
19 Program (or BIG Program).

20 (a) Purpose. The Department may receive, directly or  
21 indirectly, federal funds under the authority of legislation  
22 passed in response to the Coronavirus epidemic including, but  
23 not limited to, the Coronavirus Aid, Relief, and Economic

1 Security Act, P.L. 116-136 (the "CARES Act"). Section 5001 of  
2 the CARES Act establishes the Coronavirus Relief Fund, which  
3 authorizes the State to expend funds that are necessary to  
4 respond to the COVID-19 public health emergency. The financial  
5 support of Qualifying Businesses is a necessary expense under  
6 federal guidance for implementing Section 5001 of the CARES  
7 Act. Upon receipt or availability of such funds, and subject to  
8 appropriations for their use, the Department shall administer a  
9 program to provide financial assistance to Qualifying  
10 Businesses that have experienced interruption of business or  
11 other adverse conditions attributable to the COVID-19 public  
12 health emergency. Support may be provided directly by the  
13 Department to businesses and organizations or in cooperation  
14 with a Qualified Partner. Financial assistance may include, but  
15 not be limited to grants, expense reimbursements, or subsidies.

16 (b) From appropriations for the BIG Program, up to  
17 \$60,000,000 may be allotted to the repayment or conversion of  
18 Eligible Loans made pursuant to the Department's Emergency Loan  
19 Fund Program. An Eligible Loan may be repaid or converted  
20 through a grant payment, subsidy, or reimbursement payment to  
21 the recipient or, on behalf of the recipient, to the Qualified  
22 Partner, or by any other lawful method.

23 (c) From appropriations for the BIG Program, the Department  
24 shall provide financial assistance through grants, expense  
25 reimbursements, or subsidies to Qualifying Businesses or a  
26 Qualified Partner to cover expenses or losses incurred due to

1 the COVID-19 public health emergency. The BIG program shall  
2 reimburse costs or losses incurred by Qualifying Businesses,  
3 including but not limited to Qualified Businesses that enable  
4 critical support services such as child care, day care, and  
5 early childhood education, due to business interruption caused  
6 by closures, as authorized in federal guidance regarding the  
7 Coronavirus Relief Fund. All spending related to this program  
8 must be reimbursable by the Federal Coronavirus Relief Fund in  
9 accordance with Section 5001 of the federal CARES Act and any  
10 related federal guidance, or the provisions of any other  
11 federal source supporting the program.

12 (d) As more fully described in subsection (c), funds will  
13 be appropriated to the BIG Program for distribution to or on  
14 behalf of Qualifying Businesses. Of the funds appropriated, a  
15 minimum of 30% shall be allotted for Qualified Businesses with  
16 ZIP codes located in the most disproportionately impacted areas  
17 of Illinois, based on positive COVID-19 cases.

18 (e) The Department shall coordinate with the Department of  
19 Human Services with respect to making grants, expense  
20 reimbursements or subsidies to any child care or day care  
21 provider providing services under Section 9A-11 of the Illinois  
22 Public Aid Code to determine what resources the Department of  
23 Human Services may be providing to a child care or day care  
24 provider under Section 9A-11 of the Illinois Public Aid Code.

25 (f) The Department may establish by rule administrative  
26 procedures for the grant program, including any application

1 procedures, grant agreements, certifications, payment  
2 methodologies, and other accountability measures that may be  
3 imposed upon participants in the program. The emergency  
4 rulemaking process may be used to promulgate the initial rules  
5 of the grant program.

6 (g) Definitions. As used in this Section:

7 (1) "COVID-19" means the novel coronavirus disease  
8 deemed COVID-19 by the World Health Organization on  
9 February 11, 2020.

10 (2) "Qualifying Business" means a business or  
11 organization that is experiencing business interruption  
12 due to the COVID-19 public health emergency and is eligible  
13 for reimbursement as prescribed by Section 601(a) of the  
14 Social Security Act and added by Section 5001 of the CARES  
15 Act or other federal legislation addressing the COVID-19  
16 crisis.

17 (3) "Eligible Loan" means a loan of up to \$50,000 that  
18 was deemed eligible for funding under the Department's  
19 Emergency Loan Fund Program and for which repayment will be  
20 eligible for reimbursement from Coronavirus Relief Fund  
21 monies pursuant to Section 5001 of the federal CARES Act  
22 and any related federal guidance.

23 (4) "Emergency Loan Fund Program", also referred to as  
24 the "COVID-19 Emergency Relief Program", is a program  
25 executed by the Department by which the State Small  
26 Business Credit Initiative fund is utilized to guarantee

1 loans released by a financial intermediary or Qualified  
2 Partner.

3 (5) "Qualified Partner" means a financial institution  
4 or nonprofit with which the Department has entered into an  
5 agreement or contract to provide or incentivize assistance  
6 to Qualifying Businesses.

7 (h) Powers of the Department. The Department has the power  
8 to:

9 (1) provide grants, subsidies and expense  
10 reimbursements to Qualified Businesses or, on behalf of  
11 Qualified Businesses, to Qualified Partners from  
12 appropriations to cover Qualified Businesses eligible  
13 costs or losses incurred due to the COVID-19 public health  
14 emergency, including losses caused by business  
15 interruption or closure;

16 (2) enter into agreements, accept funds, issue grants,  
17 and engage in cooperation with agencies of the federal  
18 government, units of local government, financial  
19 institutions, and nonprofit organizations to carry out the  
20 purposes of this Program, and to use funds appropriated for  
21 the BIG Program;

22 (3) prepare forms for application, notification,  
23 contract, and other matters, and establish procedures,  
24 rules, or regulations deemed necessary and appropriate to  
25 carry out the provisions of this Section;

26 (4) provide staff, administration, and related support

1 required to manage the BIG Program and pay for the  
2 staffing, administration, and related support;

3 (5) using data provided by the Illinois Department of  
4 Public Health and other reputable sources, determine which  
5 geographic regions in Illinois have been most  
6 disproportionately impacted by the COVID-19 public health  
7 emergency, considering factors of positive cases, positive  
8 case rates, and economic impact; and

9 (6) determine which industries and businesses in  
10 Illinois have been most disproportionately impacted by the  
11 COVID-19 public health emergency and establish procedures  
12 that prioritize greatly impacted industries and  
13 businesses, as well as Qualified Businesses that did not  
14 receive paycheck protection program assistance.

15 Section 75-10. The Illinois Administrative Procedure Act  
16 is amended by adding Section 5-45.3 as follows:

17 (5 ILCS 100/5-45.3 new)

18 Sec. 5-45.3. Emergency rulemaking; Coronavirus Business  
19 Interruption Grant Program (or BIG Program). To provide for the  
20 expeditious and timely implementation of the Coronavirus  
21 Business Interruption Grant Program (or BIG Program),  
22 emergency rules implementing the Coronavirus Business  
23 Interruption Grant Program (or BIG Program) may be adopted in  
24 accordance with Section 5-45 by the Department of Commerce and

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

4 This Section is repealed on January 1, 2026.

5 ARTICLE 80. PANDEMIC RELATED STABILITY PAYMENTS  
6 FOR HEALTH CARE PROVIDERS

7 Section 80-5. The Illinois Public Aid Code is amended by  
8 adding Section 5-5.7a as follows:

9 (305 ILCS 5/5-5.7a new)

10 Sec. 5-5.7a. Pandemic related stability payments for  
11 health care providers. Notwithstanding other provisions of  
12 law, and in accordance with the Illinois Emergency Management  
13 Agency, the Department of Healthcare and Family Services shall  
14 develop a process to distribute pandemic related stability  
15 payments, from federal sources dedicated for such purposes, to  
16 health care providers that are providing care to recipients  
17 under the Medical Assistance Program. For provider types  
18 servicing residents who are recipients of medical assistance  
19 under this Code and are funded by other State agencies, the  
20 Department will coordinate the distribution process of the  
21 pandemic related stability payments. Federal sources dedicated  
22 to pandemic related payments include, but are not limited to,  
23 funds distributed to the State of Illinois from the Coronavirus

1 Relief Fund pursuant to the Coronavirus Aid, Relief, and  
2 Economic Security Act ("CARES Act") and appropriated to the  
3 Department for such purpose during Fiscal Years 2020 and 2021.

4 (1) Pandemic related stability payments for these  
5 providers shall be separate and apart from any rate  
6 methodology otherwise defined in this Code.

7 (2) Payments shall be exclusively for expenses  
8 incurred by the providers related to the pandemic  
9 associated with the 2019 Novel Coronavirus (COVID-19)  
10 Public Health Emergency issued by the Secretary of the U.S.  
11 Department of Health and Human Services (HHS) on January  
12 31, 2020 and the national emergency issued by the President  
13 of the United States on March 13, 2020 between March 1, and  
14 December 30, 2020.

15 (3) All providers receiving pandemic related stability  
16 payments shall attest in a format to be created by the  
17 Department and be able to demonstrate that their expenses  
18 are pandemic related, were not part of their annual budgets  
19 established before March 1, 2020, and are directly  
20 associated with health care needs.

21 (4) Pandemic related stability payments will be  
22 distributed based on a schedule and framework to be  
23 established by the Department with recognition of the  
24 pandemic related acuity of the situation for each provider,  
25 taking into account the factors including, but not limited  
26 to, the following;



1           (A) the impact of the pandemic on patients served,  
2           impact on staff, and shortages of the personal  
3           protective equipment necessary for infection control  
4           efforts for all providers;

5           (B) providers with high incidences of COVID-19  
6           among staff, or patients, or both;

7           (C) pandemic related workforce challenges and  
8           costs associated with temporary wage increased  
9           associated with pandemic related hazard pay programs,  
10           or costs associated with which providers do not have  
11           enough staff to adequately provide care and protection  
12           to the residents and other staff; and

13           (D) pandemic related payments received directly by  
14           the providers through other federal resources.

15           (5) Pandemic related stability payments will be  
16           distributed to providers based on a methodology to be  
17           administered by the Department with amounts determined by a  
18           calculation of total federal pandemic related funds  
19           appropriated by the Illinois General Assembly for this  
20           purpose. Providers receiving the pandemic related  
21           stability payments will attest to their increased costs and  
22           receipt of additional pandemic related funds directly from  
23           the federal government.

24           (6) Of the payments provided for by this section, a  
25           minimum of 30% shall be allotted for health care providers  
26           with ZIP codes located in the most disproportionately

1       impacted areas of Illinois, based on positive COVID-19  
2       cases.

3           ARTICLE 85. MEDICAL ASSISTANCE TO CERTAIN NONCITIZENS

4           Section 85-5. The Illinois Public Aid Code is amended by  
5       changing Section 12-4.35 as follows:

6           (305 ILCS 5/12-4.35)

7           Sec. 12-4.35. Medical services for certain noncitizens.

8           (a) Notwithstanding Section 1-11 of this Code or Section  
9       20(a) of the Children's Health Insurance Program Act, the  
10       Department of Healthcare and Family Services may provide  
11       medical services to noncitizens who have not yet attained 19  
12       years of age and who are not eligible for medical assistance  
13       under Article V of this Code or under the Children's Health  
14       Insurance Program created by the Children's Health Insurance  
15       Program Act due to their not meeting the otherwise applicable  
16       provisions of Section 1-11 of this Code or Section 20(a) of the  
17       Children's Health Insurance Program Act. The medical services  
18       available, standards for eligibility, and other conditions of  
19       participation under this Section shall be established by rule  
20       by the Department; however, any such rule shall be at least as  
21       restrictive as the rules for medical assistance under Article V  
22       of this Code or the Children's Health Insurance Program created  
23       by the Children's Health Insurance Program Act.

1       (a-5) Notwithstanding Section 1-11 of this Code, the  
2       Department of Healthcare and Family Services may provide  
3       medical assistance in accordance with Article V of this Code to  
4       noncitizens over the age of 65 years of age who are not  
5       eligible for medical assistance under Article V of this Code  
6       due to their not meeting the otherwise applicable provisions of  
7       Section 1-11 of this Code, whose income is at or below 100% of  
8       the federal poverty level after deducting the costs of medical  
9       or other remedial care, and who would otherwise meet the  
10       eligibility requirements in Section 5-2 of this Code. The  
11       medical services available, standards for eligibility, and  
12       other conditions of participation under this Section shall be  
13       established by rule by the Department; however, any such rule  
14       shall be at least as restrictive as the rules for medical  
15       assistance under Article V of this Code.

16       (b) The Department is authorized to take any action,  
17       including without limitation cessation or limitation of  
18       enrollment, reduction of available medical services, and  
19       changing standards for eligibility, that is deemed necessary by  
20       the Department during a State fiscal year to assure that  
21       payments under this Section do not exceed available funds.

22       (c) Continued enrollment of individuals into the program  
23       created under subsection (a) of this Section in any fiscal year  
24       is contingent upon continued enrollment of individuals into the  
25       Children's Health Insurance Program during that fiscal year.

26       (d) (Blank).

1 (Source: P.A. 94-48, eff. 7-1-05; 95-331, eff. 8-21-07.)

2 ARTICLE 90. LEGISLATIVE BUDGET OVERSIGHT COMMISSION

3 Section 90-5. The General Assembly Operations Act is  
4 amended by adding Section 20 as follows:

5 (25 ILCS 10/20 new)

6 Sec. 20. Legislative Budget Oversight Commission.

7 (a) The General Assembly hereby finds and declares that the  
8 State is confronted with an unprecedented fiscal crisis. In  
9 light of this crisis, and the challenges it presents for the  
10 budgeting process, the General Assembly hereby establishes the  
11 Legislative Budget Oversight Commission. The purpose of the  
12 Commission is: to monitor budget management actions taken by  
13 the Office of the Governor or Governor's Office of Management  
14 and Budget; and to oversee the distribution and expenditure of  
15 federal financial relief for State and local governments  
16 related to the COVID-19 pandemic.

17 (b) At the request of the Commission, units of local  
18 governments shall report to the Commission on the status and  
19 distribution of federal CARES money and any other federal  
20 financial relief related to the COVID-19 pandemic.

21 (c) In anticipation of constantly changing and  
22 unpredictable economic circumstances, the Commission will  
23 provide a means for the Governor's Office and the General

1 Assembly to maintain open communication about necessary budget  
2 management actions during these unprecedented times. Beginning  
3 August 15, 2020, the Governor's Office of Management and Budget  
4 shall submit a monthly written report to the Commission  
5 reporting any budget management actions taken by the Office of  
6 the Governor, Governor's Office of Management and Budget, or  
7 any State agency. On a quarterly basis, the Governor or his or  
8 her designee shall give a report to the Commission. The report  
9 shall be given either in person or by telephonic or  
10 videoconferencing means. The report shall include:

11 (1) any budget management actions taken by the Office  
12 of the Governor, Governor's Office of Management and  
13 Budget, or any agency or board under the Office of the  
14 Governor in the prior quarter;

15 (2) year-to-date revenues as compared to anticipated  
16 revenues; and

17 (3) year-to-date expenditures as compared to the  
18 Fiscal Year 2021 budget as enacted.

19 (d) The Legislative Budget Oversight Commission shall  
20 consist of the following members:

21 (1) 7 members of the House of Representatives appointed  
22 by the Speaker of the House of Representatives;

23 (2) 7 members of the Senate appointed by the Senate  
24 President;

25 (3) 4 members of the House of Representatives appointed  
26 by the Minority Leader of the House of Representatives; and

1           (4) 4 members of the Senate appointed by the Senate  
2           Minority Leader.

3           (e) The Speaker of the House of Representatives and the  
4           Senate President shall each appoint one member of the  
5           Commission to serve as a co-chair. The members of the  
6           Commission shall serve without compensation.

7           (f) As used in this Section:

8           "Budget management action" means any transfer between  
9           appropriation lines exceeding 2%, fund transfer, designation  
10           of appropriation lines as reserve, or any other discretionary  
11           action taken with regard to the Fiscal Year 2021 budget as  
12           enacted;

13           "State agency" means all officers, boards, commissions,  
14           departments, and agencies created by the Constitution, by law,  
15           by Executive Order, or by order of the Governor in the  
16           Executive Branch, other than the Offices of the Attorney  
17           General, Secretary of State, Comptroller, or Treasurer.

18           (g) This Section is repealed July 1, 2021.

19                           ARTICLE 95. INTERGENERATIONAL POVERTY

20           Section 95-101. Short title. This Act may be cited as the  
21           Intergenerational Poverty Act. References in this Article to  
22           "this Act" mean this Article.

23           Section 95-102. Definitions. As used in this Act:

1 "Antipoverty program" means a program with the primary goal  
2 of lifting individuals out of poverty and improving economic  
3 opportunities for individuals that operates, in whole or in  
4 part, utilizing federal or State money.

5 "Asset poverty" means the inability of an individual to  
6 access wealth resources sufficient to provide for basic needs  
7 for a period of 3 months.

8 "Child" means an individual who is under 18 years of age.

9 "Commission" means the Commission on Poverty Elimination  
10 and Economic Security established under subsection (a) of  
11 Section 501.

12 "State poverty measure" means a uniform method for  
13 measuring poverty in this State that considers indicators and  
14 measures, other than traditional income-based measures of  
15 poverty, that provide a detailed picture of low-income and  
16 poverty populations and meaningfully account for other factors  
17 contributing to poverty and may include:

18 (1) access to health care, housing, proper nutrition,  
19 and quality education;

20 (2) the number of individuals kept out of poverty by  
21 government supports;

22 (3) the number of individuals who are impoverished due  
23 to medical expenses, child-care expenses, or work  
24 expenses;

25 (4) the rates of food insecurity;

26 (5) the number of individuals in asset poverty;

- 1 (6) the number of disconnected youth;
- 2 (7) the teen birth rate;
- 3 (8) the participation rate in federal and State  
4 antipoverty programs for all eligible populations;
- 5 (9) the number of individuals who do not use a bank or  
6 similar financial institution;
- 7 (10) regional differences in costs of living;
- 8 (11) income necessary to achieve economic security and  
9 a livable standard of living in different regions of this  
10 State;
- 11 (12) the impact of rising income inequality;
- 12 (13) the impact of the digital divide; and
- 13 (14) the impact of trauma on intergenerational  
14 poverty.

15 "Cycle of poverty" means the set of factors or events by  
16 which the long-term poverty of an individual is likely to  
17 continue and be experienced by each child of the individual  
18 when the child becomes an adult unless there is outside  
19 intervention.

20 "Deep poverty" means an economic condition where an  
21 individual or family has a total annual income that is less  
22 than 50% of the federal poverty level for the individual or  
23 family as provided in the annual report of the United States  
24 Census Bureau on Income, Poverty and Health Insurance Coverage  
25 in the United States.

26 "Department" means the Department of Human Services.



1 "Deprivation" means a lack of adequate nutrition, health  
2 care, housing, or other resources to provide for basic needs.

3 "Digital divide" means the gap between individuals,  
4 households, businesses, and geographic areas at different  
5 socioeconomic levels related to access to information and  
6 communication technologies, including the imbalance in  
7 physical access to technology and the resources, education, and  
8 skills needed to effectively use computer technology and the  
9 Internet for a wide variety of activities.

10 "Disconnected youth" means individuals who are 16 years of  
11 age to 25 years of age who are unemployed and not enrolled in  
12 school.

13 "Disparate impact" means the historic and ongoing impacts  
14 of the pattern and practice of discrimination in employment,  
15 education, housing, banking, and other aspects of life in the  
16 economy, society, or culture that have an adverse impact on  
17 minorities, women, or other protected groups, regardless of  
18 whether those practices are motivated by discriminatory  
19 intent.

20 "Economic insecurity" means the inability to cope with  
21 routine adverse or costly life events and recover from the  
22 costly consequences of those events and the lack of economic  
23 means to maintain an adequate standard of living.

24 "Economic security" means having access to the economic  
25 means and support necessary to effectively cope with adverse or  
26 costly life events and recover from the consequences of such

1 events while maintaining an adequate standard of living.

2 "Intergenerational poverty" means poverty in which 2 or  
3 more successive generations of a family continue in the cycle  
4 of poverty and government dependence. The term does not include  
5 situational poverty.

6 "Outcome" means a change in the economic status, economic  
7 instability, or economic security of an individual, household,  
8 or other population that is attributable to a planned  
9 intervention, benefit, service, or series of interventions,  
10 benefits, and services, regardless of whether the  
11 intervention, benefit, or service was intended to change the  
12 economic status, economic stability, or economic security.

13 "Poverty" means an economic condition in which an  
14 individual or family has a total annual income that is less  
15 than the federal poverty level for the individual or family, as  
16 provided in the report of the United States Census Bureau on  
17 Income, Poverty and Health Insurance Coverage in the United  
18 States.

19 "Regional cost of living" means a measure of the costs of  
20 maintaining an adequate standard of living in differing  
21 regional, geographic, urban, or rural regions of this State.

22 "Situational poverty" means temporary poverty that meets  
23 all of the following:

24 (1) Is generally traceable to a specific incident or  
25 time period within the lifetime of an individual.

26 (2) Is not continued to the next generation.

1 "Strategic plan" means the plan provided for under Section  
2 502.

3 "System" means the Intergenerational Poverty Tracking  
4 System established under subsection (a) of Section 301.

5 "Two-generation approach" means an approach to breaking  
6 the cycle of intergenerational poverty by improving family  
7 economic security through programs that create opportunities  
8 for and address the needs of parents and children together.

9 "Workgroup" means the Interagency Workgroup on Poverty and  
10 Economic Insecurity established under Section 302.

11 Section 95-301. Intergenerational poverty tracking system.

12 (a) Establishment. Subject to appropriations, the  
13 Department shall establish and maintain a data system to track  
14 intergenerational poverty.

15 (b) System requirements. The system shall have the ability  
16 to do all of the following:

17 (1) Identify groups that have a high risk of  
18 experiencing intergenerational poverty.

19 (2) Identify incidents, patterns, and trends that  
20 explain or contribute to intergenerational poverty.

21 (3) Gather and track available local, State, and  
22 national data on all of the following:

23 (i) Official poverty rates.

24 (ii) Child poverty rates.

25 (iii) Years spent by an individual in childhood

1 poverty.

2 (iv) Years spent by an individual in adult poverty.

3 (v) Related poverty information.

4 (c) Duties of the Department. The Department shall do all  
5 of the following:

6 (1) Use available data in the system, including public  
7 assistance data, census data, and other data made available  
8 to the Department, to track intergenerational poverty.

9 (2) Develop and implement methods to integrate,  
10 compare, analyze, and validate the data for the purposes  
11 described under subsection (b).

12 (3) Protect the privacy of an individual living in  
13 poverty by using and distributing data within the system in  
14 compliance with federal and State laws.

15 (4) Include, in the report required under Section 304,  
16 a summary of the data, findings, and potential additional  
17 uses of the system.

18 Section 95-302. Interagency Workgroup on Poverty and  
19 Economic Insecurity.

20 (a) Establishment. The Interagency Workgroup on Poverty  
21 and Economic Insecurity is established.

22 (b) Membership. The workgroup shall be comprised of the  
23 following members:

24 (1) The Secretary of Human Services, or a designee who  
25 is a Deputy Secretary or the equivalent within the

1 Department of Human Services, who shall serve as chair.

2 (2) The Director of Labor, or a designee who is a  
3 Deputy Director or the equivalent within the Department of  
4 Labor.

5 (3) The State Superintendent of Education, or his or  
6 her designee.

7 (4) The Director of Public Health, or a designee who is  
8 an Assistant Director or the equivalent within the  
9 Department of Public Health.

10 (5) The Director of Commerce and Economic Opportunity,  
11 or a designee who is an Assistant Director or the  
12 equivalent within the Department of Commerce and Economic  
13 Opportunity.

14 (6) The Director of Aging, or a designee who shall be a  
15 Deputy Director or the equivalent within the Department on  
16 Aging.

17 (7) The Director of Corrections, or a designee who  
18 shall be a Deputy Chief or the equivalent within the  
19 Department of Corrections.

20 (8) The Director of Agriculture, or designee who shall  
21 be an Assistant Director or the equivalent within the  
22 Department of Agriculture.

23 (9) The Director of the Governor's Office of Management  
24 and Budget, or his or her designee.

25 (c) Meetings. The workgroup shall meet no less than 4 times  
26 a year.

1           Section 95-303. Powers and duties. The workgroup shall have  
2 the following powers and duties:

3           (1) To collaborate in sharing and analyzing  
4 information and data for all of the following purposes:

5           (i) Understanding the root causes of poverty and  
6 economic insecurity, including contributing social,  
7 economic, and cultural factors.

8           (ii) Understanding and addressing  
9 intergenerational poverty by:

10           (A) Identifying children who are at risk of  
11 continuing in the cycle of poverty absent  
12 intervention.

13           (B) Identifying and developing effective and  
14 efficient plans, programs, and recommendations to  
15 help at-risk children in this State escape the  
16 cycle of poverty.

17           (C) Implementing data-driven policies and  
18 programs, to the extent authorized by law,  
19 addressing poverty, public assistance, education,  
20 economic development, criminal justice, and other  
21 areas as needed to measurably reduce the incidence  
22 of children in this State who remain in poverty as  
23 they become adults.

24           (D) Establishing and facilitating improved  
25 cooperation, data sharing, and policy coordination

1 among all persons, from State agencies to case  
2 workers, in rescuing children from  
3 intergenerational poverty.

4 (E) Studying and measuring the effect of  
5 intergenerational poverty on the ability of  
6 parents and children to achieve economic  
7 stability, including the effect on educational  
8 attainment, rates of incarceration, lifetime  
9 earnings, access to healthcare, and access to  
10 housing.

11 (F) Studying, evaluating, and reporting on the  
12 status and effectiveness of policies, procedures,  
13 and programs that provide services to children in  
14 this State affected by intergenerational poverty.

15 (G) Studying and evaluating the policies,  
16 procedures, and programs implemented by other  
17 states and nongovernmental entities that address  
18 the needs of children affected by  
19 intergenerational poverty.

20 (H) Identifying State policies, procedures,  
21 and programs or federal requirements that are  
22 impeding efforts to help children in this State  
23 affected by intergenerational poverty escape the  
24 cycle of poverty.

25 (I) Developing and implementing programs and  
26 policies that use the two-generation approach.

1 (iii) Studying and measuring the effect that  
2 poverty and economic insecurity have on all of the  
3 following:

4 (A) Worker productivity and economic output.

5 (B) The health and welfare of children,  
6 including access to health care, housing, proper  
7 nutrition, and quality education.

8 (iv) Identifying State programs, including those  
9 related to economic development, job creation, job  
10 training, the environment, disaster relief, hazard  
11 mitigation, extreme weather, and climate change, in  
12 need of reform to better target resources to  
13 low-income, minority, rural, urban, and other  
14 populations or geographic areas suffering from  
15 economic insecurity and disparate rates of poverty.

16 (v) Measuring the fiscal impact on the State from  
17 successfully transitioning individuals and families  
18 from poverty to long-term economic stability. Fiscal  
19 impact measurements may include all of the following:

20 (A) Reductions in long-term costs of social  
21 safety net programs.

22 (B) Reductions in long-term health care costs  
23 by improving the health of households formerly  
24 facing economic insecurity or poverty.

25 (C) Increases in State and local revenues  
26 attributable to new taxpaying individuals as a



1 result of increased employment and disposable  
2 income.

3 (D) Reductions in enrollment and costs in  
4 need-based benefits and services programs.

5 (E) Improvements to the overall economy of  
6 this State and reduced financial pressures on the  
7 State and local governments.

8 (2) To establish an ongoing system of data sharing,  
9 policy coordination and communication among and within  
10 State agencies, local agencies, and other organizations  
11 related to programs aimed at improving economic security  
12 and eliminating poverty.

13 (3) To identify knowledge gaps, research needs, and  
14 policy and program deficiencies associated with economic  
15 insecurity and poverty.

16 (4) To assist the Commission in the development of the  
17 strategic plan, including sharing data and information  
18 identified under paragraphs (1) and (3) and analyses of  
19 that data and information.

20 (5) To implement the strategic plan adopted by the  
21 Commission, including all of the following:

22 (i) Coordinating implementation of the strategic  
23 plan.

24 (ii) Advising and assisting relevant agencies in  
25 the implementation of the strategic plan.

26 (iii) Advising relevant agencies on specific

1           programmatic and policy matters related to the  
2           strategic plan.

3           (iv) Providing relevant subject matter expertise  
4           to each agency for purposes of implementing the  
5           strategic plan.

6           (v) Identifying and addressing issues that may  
7           influence the future of the strategic plan.

8           Section 95-304. Report.

9           (a) Report. No later than September 1 of each year, the  
10          workgroup shall issue a report that includes the following:

11          (1) A summary of actions taken and outcomes obtained by  
12          the workgroup in fulfilling its duties under Section 303.

13          (2) Progress made on reducing poverty and economic  
14          insecurity in this State, including policies or procedures  
15          implemented to reduce or eliminate the cycle of poverty and  
16          intergenerational poverty as a result of the data collected  
17          by the workgroup.

18          (3) Relevant data assessing the scope and depth of  
19          intergenerational poverty in this State.

20          (4) A 20-year history of poverty rates in this State  
21          with focus on any reduction or increase in the rates during  
22          the previous 10 years and since the inception of the  
23          workgroup.

24          (5) Any recommendations for legislative or regulatory  
25          action to adopt or repeal laws, policies, or procedures to

1 further the goal of eliminating poverty and economic  
2 insecurity in this State.

3 (b) Distribution. The workgroup shall distribute the  
4 report created under subsection (a) as follows:

5 (1) To the Governor.

6 (2) To each member of the General Assembly.

7 (3) By prominently posting the report on each State  
8 Department's and agency's publicly accessible Internet  
9 website.

10 Section 95-501. The Commission on Poverty Elimination and  
11 Economic Security.

12 (a) Establishment. The Commission on Poverty Elimination  
13 and Economic Security is established.

14 (b) Purpose. The purpose of the Commission is to:

15 (1) Inform the public policy making process by:

16 (i) Improving policymakers' understanding of the  
17 root causes of poverty and economic insecurity,  
18 including contributing social, economic, and cultural  
19 factors and the reasons that poverty and economic  
20 insecurity persist in this State.

21 (ii) Expanding policymakers' understanding of  
22 poverty by distinguishing a standard that measures a  
23 level of freedom from deprivation from a standard that  
24 measures economic security provided by a living wage  
25 and access to a livable standard of living.

1           (iii) Educating policymakers on the impact poverty  
2           has on other measures of economic stability and  
3           economic outcomes, including educational attainment,  
4           rates of incarceration, lifetime earnings, access to  
5           health care, health care outcomes, and access to  
6           housing.

7           (2) Support governmental efforts to ensure that  
8           residents of this State have equal opportunity to achieve  
9           economic security.

10          (3) Reduce and ultimately eliminate poverty in this  
11          State by making policy and other recommendations to the  
12          legislative, executive, and judicial branches of this  
13          State.

14          (c) Membership. The Commission shall consist of the  
15          following members:

16               (1) Four members of the General Assembly, one each  
17               appointed by the President of the Senate, the Minority  
18               Leader of the Senate, the Speaker of the House of  
19               Representatives, and the Minority Leader of the House of  
20               Representative.

21               (2) A member of the judiciary or a designee who shall  
22               be appointed by the Chief Justice of the Illinois Supreme  
23               Court.

24               (3) Twenty members of the public appointed under  
25               subsection (d) representing stakeholders as follows:

26                       (i) Two representatives, one of whom shall

1 represent an organization that focuses on rural  
2 poverty and one of whom shall represent an organization  
3 that focuses on urban and suburban poverty.

4 (ii) Two individuals who have experienced deep  
5 poverty.

6 (iii) One representative of an organization that  
7 advocates for health care access, affordability, and  
8 availability.

9 (iv) One representative of an organization that  
10 advocated for individuals with mental illness.

11 (v) One representative of an organization that  
12 advocates for children and youth.

13 (vi) One representative of an organization that  
14 advocates for equity and equality in education.

15 (vii) One representative of an organization that  
16 advocates for individuals who are homeless.

17 (viii) One representative of a Statewide  
18 antihunger organization.

19 (ix) One representative of an organization that  
20 advocates for military veterans.

21 (x) One representative of an organization that  
22 advocates for individuals with disabilities.

23 (xi) One representative of an organization that  
24 advocates for immigrants.

25 (xii) One representative of a Statewide  
26 faith-based organization that provides direct social

1 services in this State.

2 (xiii) One representative of an organization that  
3 advocates for economic security for women.

4 (xiv) One representative of an organization that  
5 advocates for older adults.

6 (xv) One representative of a labor organization  
7 that represents primarily low-wage and middle-wage  
8 earners.

9 (xvi) One representative of school districts in  
10 this State.

11 (xvii) One representative of county governments in  
12 this State.

13 (xviii) One representative of municipal  
14 corporation governments in this State.

15 (4) The members of the workgroup shall serve as  
16 nonvoting ex officio members of the Commission.

17 (d) Appointment. The following shall apply:

18 (1) The public members of the Commission under  
19 paragraph (3) of subsection (c) shall be appointed as  
20 follows:

21 (i) Four shall be appointed by the Governor.

22 (ii) Four shall be appointed by the President of  
23 the Senate.

24 (iii) Four shall be appointed by the Minority  
25 Leader of the Senate.

26 (iv) Four shall be appointed by the Speaker of the

1 House of Representatives.

2 (v) Four shall be appointed by the Minority Leader  
3 of the House of Representatives.

4 (2) It shall be determined by lot which appointing  
5 authority appoints which public members to the Commission.

6 (3) The appointed members shall reflect the racial,  
7 gender, and geographic diversity of this State and shall  
8 include representation from regions of this State  
9 experiencing economic insecurity and the highest rates of  
10 deep poverty.

11 (4) Public members of the Commission shall be selected  
12 for service on the Commission within 45 days after the  
13 effective date of this Act.

14 (e) Qualifications. Each member of the Commission must have  
15 been a resident of this State for a period of at least one year  
16 immediately preceding appointment and must continue residence  
17 in this State during the member's tenure of service on the  
18 Commission.

19 (f) Organizational meeting. The organizational meeting of  
20 the Commission shall take place after all members are appointed  
21 but no later than 60 days after the effective date of this Act.

22 (g) Compensation. Members shall serve without  
23 compensation, but public members may be reimbursed for  
24 reasonable and necessary travel expenses connected to  
25 Commission business.

26 (h) Commission chairperson. The representatives of the

1 antipoverty organizations appointed under subparagraph (i) of  
2 paragraph (3) of subsection (c) shall serve as cochairs of the  
3 Commission.

4 (i) Committees. The Commission may establish subcommittees  
5 to address specific issues or populations and may collaborate  
6 with individuals with relevant expertise who are not members of  
7 the Commission to assist the subcommittee in carrying out its  
8 duties.

9 (j) Meetings. The full Commission shall meet at least once  
10 annually.

11 (k) Quorum. A majority plus one of the voting members shall  
12 constitute a quorum.

13 (l) Voting. All actions of the Commission and any  
14 subcommittees established by the Commission shall be approved  
15 by a majority vote of the Commission or subcommittee as  
16 applicable.

17 (m) Open meetings. The meetings of the Commission shall be  
18 conducted in accordance with the provisions of Section 2 of the  
19 Open Meetings Act.

20 (n) Administrative support. The Department of Human  
21 Services shall provide staff and administrative support to  
22 assist the Commission in carrying out its duties.

23 Section 95-502. Strategic plan to address poverty and  
24 economic insecurity.

25 (a) Plan required. No later than November 30, 2021, the



1 Commission shall develop and adopt a strategic plan to address  
2 poverty and economic insecurity in this State.

3 (b) Goals. The goals of the strategic plan shall be to:

4 (1) Ensure that State programs and services targeting  
5 poverty and economic insecurity reflect the goal of helping  
6 individuals and families rise above poverty and achieve  
7 long-term economic stability rather than simply providing  
8 relief from deprivation.

9 (2) Eliminate disparate rates of poverty, deep  
10 poverty, child poverty, and intergenerational poverty  
11 based on race, ethnicity, gender, age, sexual orientation  
12 or identity, English language proficiency, ability, and  
13 geographic location in a rural, urban, or suburban area.

14 (3) Reduce deep poverty in this State by 50% by 2026.

15 (4) Eliminate child poverty in this State by 2031.

16 (5) Eliminate all poverty in this State by 2036.

17 (c) Plan development. In developing the strategic plan, the  
18 Commission shall:

19 (1) Collaborate with the workgroup, including sharing  
20 data and information identified under paragraphs (1) and  
21 (3) of subsection (a) of Section 303 and analyses of that  
22 data and information.

23 (2) Review each program and service provided by the  
24 State that targets poverty and economic insecurity for  
25 purposes of:

26 (i) determining which programs and services are

1 the most effective and of the highest importance in  
2 reducing poverty and economic insecurity in this  
3 State; and

4 (ii) providing an analysis of unmet needs, if any,  
5 among individuals, children, and families in deep  
6 poverty and intergenerational poverty for each program  
7 and service identified under subparagraph (i).

8 (3) Study the feasibility of using public or private  
9 partnerships and social impact bonds, to improve  
10 innovation and cost-effectiveness in the development of  
11 programs and delivery of services that advance the goals of  
12 the strategic plan.

13 (4) Hold at least 6 public hearings in different  
14 geographic regions of this State, including areas that have  
15 disparate rates of poverty and that have historically  
16 experienced economic insecurity, to collect information,  
17 take testimony, and solicit input and feedback from  
18 interested parties, including members of the public who  
19 have personal experiences with State programs and services  
20 targeting economic insecurity, poverty, deep poverty,  
21 child poverty, and intergenerational poverty and make the  
22 information publicly available.

23 (5) To request and receive from a State agency or local  
24 governmental agency information relating to poverty in  
25 this State, including all of the following:

26 (i) Reports.

1 (ii) Audits.

2 (iii) Data.

3 (iv) Projections.

4 (v) Statistics.

5 (d) Subject areas. The strategic plan shall address all of  
6 the following:

7 (1) Access to safe and affordable housing.

8 (2) Access to adequate food and nutrition.

9 (3) Access to affordable and quality health care.

10 (4) Equal access to quality education and training.

11 (5) Equal access to affordable, quality post-secondary  
12 education options.

13 (6) Dependable and affordable transportation.

14 (7) Access to quality and affordable child care.

15 (8) Opportunities to engage in meaningful and  
16 sustainable work that pays a living wage and barriers to  
17 those opportunities experienced by low-income individuals  
18 in poverty.

19 (9) Equal access to justice through a fair system of  
20 criminal justice that does not, in effect, criminalize  
21 poverty.

22 (10) The availability of adequate income supports.

23 (11) Retirement security.

24 (e) Plan content. The strategic plan shall, at a minimum,  
25 contain policy and fiscal recommendations relating to all of  
26 the following:

1           (1) Developing fact-based measures to evaluate the  
2 long-term effectiveness of existing and proposed programs  
3 and services targeting poverty and economic insecurity.

4           (2) Increasing enrollment in programs and services  
5 targeting poverty and economic insecurity by reducing the  
6 complexity and difficulty of enrollment in order to  
7 maximize program effectiveness and increase positive  
8 outcomes.

9           (3) Increasing the reach of programs and services  
10 targeting poverty and economic insecurity by ensuring that  
11 State agencies have adequate resources to maximize the  
12 public awareness of the programs and services, especially  
13 in historically disenfranchised communities.

14           (4) Reducing the negative impacts of asset limits for  
15 eligibility on the effectiveness of State programs  
16 targeting poverty and economic insecurity by ensuring that  
17 eligibility limits do not:

18           (i) create gaps in necessary service and benefit  
19 delivery or restrict access to benefits as individuals  
20 and families attempt to transition off assistance  
21 programs; or

22           (ii) prevent beneficiaries from improving  
23 long-term outcomes and achieving long-term economic  
24 independence from the program.

25           (5) Improving the ability of community-based  
26 organizations to participate in the development and

1 implementation of State programs designed to address  
2 economic insecurity and poverty.

3 (6) Improving the ability of individuals living in  
4 poverty, low-income individuals, and unemployed  
5 individuals to access critical job training and skills  
6 upgrade programs and find quality jobs that help children  
7 and families become economically secure and rise above  
8 poverty.

9 (7) Improving communication and collaboration between  
10 State agencies and local governments on programs targeting  
11 poverty and economic insecurity.

12 (8) Creating efficiencies in the administration and  
13 coordination of programs and services targeting poverty  
14 and economic insecurity.

15 (9) Connecting low-income children, disconnected  
16 youth, and families of those children and youth to  
17 education, job training, and jobs in the communities in  
18 which those children and youth live.

19 (10) Ensuring that the State's services and benefits  
20 programs, emergency programs, discretionary economic  
21 programs, and other policies are sufficiently funded to  
22 enable the State to mount effective responses to economic  
23 downturns and increases in economic insecurity and poverty  
24 rates.

25 (11) Creating one or more State poverty measures.

26 (12) Developing and implementing programs and policies

1 that use the two-generation approach.

2 (13) Using public or private partnerships and social  
3 impact bonds to improve innovation and cost-effectiveness  
4 in the development of programs and delivery of services  
5 that advance the goals of the strategic plan.

6 (14) Identifying best practices for collecting data  
7 relevant to all of the following:

8 (i) Reducing economic insecurity and poverty.

9 (ii) Reducing the racial, ethnic, age, gender,  
10 sexual orientation, and sexual identity-based  
11 disparities in the rates of economic insecurity and  
12 poverty.

13 (iii) Adequately measuring the effectiveness,  
14 efficiency, and impact of programs on the outcomes for  
15 individuals, families, and communities who receive  
16 benefits and services.

17 (iv) Streamlining enrollment and eligibility for  
18 programs.

19 (v) Improving long-term outcomes for individuals  
20 who are enrolled in service and benefit programs.

21 (vi) Reducing reliance on public programs.

22 (vii) Improving connections to work.

23 (viii) Improving economic security.

24 (ix) Improving retirement security.

25 (x) Improving the State's understanding of the  
26 impact of extreme weather and natural disasters on

1 economically vulnerable communities and improving  
2 those communities' resilience to and recovery from  
3 extreme weather and natural disasters.

4 (xi) Improving access to living-wage employment.

5 (xii) Improving access to employment-based  
6 benefits.

7 (f) Other information. In addition to the plan content  
8 required under subsection (e), the strategic plan shall contain  
9 all of the following:

10 (1) A suggested timeline for the stages of  
11 implementation of the recommendations in the plan.

12 (2) Short-term, intermediate-term, and long-term  
13 benchmarks to measure the State's progress toward meeting  
14 the goals of the strategic plan.

15 (3) A summary of the review and analysis conducted by  
16 the Commission under paragraph (1) of subsection (c).

17 (g) Impact of recommendations. For each recommendation in  
18 the plan, the Commission shall identify in measurable terms the  
19 actual or potential impact the recommendation will have on  
20 poverty and economic insecurity in this State.

21 Section 95-503. Commission reports.

22 (a) Interim report. No later than June 30, 2021, the  
23 Commission shall issue an interim report on the Commission's  
24 activities to the Governor and the General Assembly.

25 (b) Report on strategic plan. Upon the Commission's

1 adoption of the strategic plan, but no later than November 30,  
2 2021, the Commission shall issue a report containing a summary  
3 of the Commission's activities and the contents of the  
4 strategic plan. The Commission shall submit the report to the  
5 Governor and each member of the General Assembly.

6 (c) Annual reports. Beginning November 30, 2022, and each  
7 year thereafter, the Commission shall issue a report on the  
8 status of the implementation of the Commission's strategic  
9 plan. The report may contain any other recommendations of the  
10 Commission to address poverty and economic insecurity in this  
11 State.

12 Section 95-504. Duties of the Director of the Governor's  
13 Office of Management and Budget. The Director of the Governor's  
14 Office of Management and Budget shall include in the materials  
15 submitted to the General Assembly outlining the Governor's  
16 proposed annual budget a description of any budget proposals or  
17 other activities, ongoing projects, and plans of the executive  
18 branch designed to meet the goals and objectives of the  
19 strategic plan. The information shall include the following:

20 (1) An accounting of the savings to the State from any  
21 increased efficiencies in the delivery of services.

22 (2) Any savings realized from reducing the number of  
23 individuals living in poverty and reducing the demand for  
24 need-based services and benefits.

25 (3) A projection of any increase in revenue collections



1 due to any increase in the number of individuals who become  
2 employed and pay taxes into the State treasury.

3 (4) Any other information related to the proposed  
4 annual budget that the Director of the Governor's Office of  
5 Management and Budget believes furthers the goals and  
6 objectives of the strategic plan.

7 ARTICLE 99. MISCELLANEOUS PROVISIONS

8 Section 99-95. No acceleration or delay. Where this Act  
9 makes changes in a statute that is represented in this Act by  
10 text that is not yet or no longer in effect (for example, a  
11 Section represented by multiple versions), the use of that text  
12 does not accelerate or delay the taking effect of (i) the  
13 changes made by this Act or (ii) provisions derived from any  
14 other Public Act.

15 Section 99-99. Effective date. This Act takes effect upon  
16 becoming law."