

SB2458



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

SB2458

Introduced 1/15/2020, by Sen. Andy Manar

SYNOPSIS AS INTRODUCED:

30 ILCS 105/6z-27

Amends the State Finance Act. Modifies a Section concerning moneys in the Audit Expense Fund to provide for the transfer of moneys from specified funds into the Audit Expense Fund. Makes conforming changes. Effective immediately.

LRB101 15911 HLH 65268 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning finance.

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

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

6 (30 ILCS 105/6z-27)

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

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

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

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| 1 | <u>Brownfields Redevelopment Fund</u> | <u>550</u> |
| 2 | <u>Capital Development Board Revolving Fund</u> | <u>1,724</u> |
| 3 | <u>Care Provider Fund for Persons with a Developmental</u> | |
| 4 | <u>Disability</u> | <u>5,445</u> |
| 5 | <u>CDLIS/AAMVAnet/NMVTIS Trust Fund</u> | <u>1,770</u> |
| 6 | <u>Cemetery Oversight Licensing and Disciplinary Fund</u> | <u>4,432</u> |
| 7 | <u>Chicago State University Education Improvement Fund</u> | <u>5,211</u> |
| 8 | <u>Child Support Administrative Fund</u> | <u>3,088</u> |
| 9 | <u>Clean Air Act Permit Fund</u> | <u>6,766</u> |
| 10 | <u>Coal Technology Development Assistance Fund</u> | <u>11,280</u> |
| 11 | <u>Commitment to Human Services Fund</u> | <u>103,833</u> |
| 12 | <u>Common School Fund</u> | <u>411,164</u> |
| 13 | <u>Community Mental Health Medicaid Trust Fund</u> | <u>10,138</u> |
| 14 | <u>Community Water Supply Laboratory Fund</u> | <u>548</u> |
| 15 | <u>Corporate Franchise Tax Refund Fund</u> | <u>751</u> |
| 16 | <u>Credit Union Fund</u> | <u>19,740</u> |
| 17 | <u>Cycle Rider Safety Training Fund</u> | <u>982</u> |
| 18 | <u>DCFS Children's Services Fund</u> | <u>273,107</u> |
| 19 | <u>Department of Business Services Special</u> | |
| 20 | <u>Operations Fund</u> | <u>4,386</u> |
| 21 | <u>Department of Corrections Reimbursement and</u> | |
| 22 | <u>Education Fund</u> | <u>36,230</u> |
| 23 | <u>Department of Human Services Community Services Fund</u> | <u>4,757</u> |
| 24 | <u>Design Professionals Administration and</u> | |
| 25 | <u>Investigation Fund</u> | <u>5,198</u> |
| 26 | <u>Downstate Public Transportation Fund</u> | <u>42,630</u> |

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| 1 | <u>Downstate Transit Improvement Fund</u> | <u>1,807</u> |
| 2 | <u>Drivers Education Fund</u> | <u>1,351</u> |
| 3 | <u>Drug Rebate Fund</u> | <u>21,955</u> |
| 4 | <u>Drug Treatment Fund</u> | <u>508</u> |
| 5 | <u>Education Assistance Fund</u> | <u>1,901,464</u> |
| 6 | <u>Environmental Protection Permit and Inspection Fund</u> | <u>5,397</u> |
| 7 | <u>Estate Tax Refund Fund</u> | <u>637</u> |
| 8 | <u>Facilities Management Revolving Fund</u> | <u>13,775</u> |
| 9 | <u>Fair and Exposition Fund</u> | <u>863</u> |
| 10 | <u>Federal High Speed Rail Trust Fund</u> | <u>9,230</u> |
| 11 | <u>Federal Workforce Training Fund</u> | <u>208,014</u> |
| 12 | <u>Feed Control Fund</u> | <u>1,319</u> |
| 13 | <u>Fertilizer Control Fund</u> | <u>1,247</u> |
| 14 | <u>Fire Prevention Fund</u> | <u>3,876</u> |
| 15 | <u>Fund for the Advancement of Education</u> | <u>46,221</u> |
| 16 | <u>General Professions Dedicated Fund</u> | <u>26,266</u> |
| 17 | <u>General Revenue Fund</u> | <u>17,653,153</u> |
| 18 | <u>Grade Crossing Protection Fund</u> | <u>3,737</u> |
| 19 | <u>Hazardous Waste Fund</u> | <u>3,625</u> |
| 20 | <u>Health and Human Services Medicaid Trust Fund</u> | <u>5,263</u> |
| 21 | <u>Healthcare Provider Relief Fund</u> | <u>115,415</u> |
| 22 | <u>Horse Racing Fund</u> | <u>184,337</u> |
| 23 | <u>Hospital Provider Fund</u> | <u>62,701</u> |
| 24 | <u>Illinois Affordable Housing Trust Fund</u> | <u>7,103</u> |
| 25 | <u>Illinois Charity Bureau Fund</u> | <u>2,108</u> |
| 26 | <u>Illinois Clean Water Fund</u> | <u>8,679</u> |

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| 1 | <u>Illinois Forestry Development Fund</u> | <u>6,189</u> |
| 2 | <u>Illinois Gaming Law Enforcement Fund</u> | <u>1,277</u> |
| 3 | <u>Illinois Power Agency Operations Fund</u> | <u>43,568</u> |
| 4 | <u>Illinois State Dental Disciplinary Fund</u> | <u>4,344</u> |
| 5 | <u>Illinois State Fair Fund</u> | <u>5,690</u> |
| 6 | <u>Illinois State Medical Disciplinary Fund</u> | <u>20,283</u> |
| 7 | <u>Illinois State Pharmacy Disciplinary Fund</u> | <u>9,856</u> |
| 8 | <u>Illinois Veterans Assistance Fund</u> | <u>2,494</u> |
| 9 | <u>Illinois Workers' Compensation Commission Operations Fund</u> | <u>2,896</u> |
| 10 | <u>IMSA Income Fund</u> | <u>8,012</u> |
| 11 | <u>Income Tax Refund Fund</u> | <u>152,206</u> |
| 12 | <u>Insurance Financial Regulation Fund</u> | <u>104,597</u> |
| 13 | <u>Insurance Premium Tax Refund Fund</u> | <u>9,901</u> |
| 14 | <u>Insurance Producer Administration Fund</u> | <u>105,702</u> |
| 15 | <u>International Tourism Fund</u> | <u>7,000</u> |
| 16 | <u>LaSalle Veterans Home Fund</u> | <u>31,489</u> |
| 17 | <u>LEADS Maintenance Fund</u> | <u>607</u> |
| 18 | <u>Live and Learn Fund</u> | <u>8,302</u> |
| 19 | <u>Local Government Distributive Fund</u> | <u>102,508</u> |
| 20 | <u>Local Tourism Fund</u> | <u>28,421</u> |
| 21 | <u>Long-Term Care Provider Fund</u> | <u>7,140</u> |
| 22 | <u>Manteno Veterans Home Fund</u> | <u>47,417</u> |
| 23 | <u>Medical Interagency Program Fund</u> | <u>669</u> |
| 24 | <u>Mental Health Fund</u> | <u>7,492</u> |
| 25 | <u>Monitoring Device Driving Permit Administration Fee Fund..</u> | <u>762</u> |
| 26 | <u>Motor Carrier Safety Inspection Fund</u> | <u>1,114</u> |

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| 1 | <u>Motor Fuel Tax Fund</u> | <u>141,788</u> |
| 2 | <u>Motor Vehicle License Plate Fund</u> | <u>5,366</u> |
| 3 | <u>Nursing Dedicated and Professional Fund</u> | <u>10,746</u> |
| 4 | <u>Open Space Lands Acquisition and Development Fund</u> | <u>25,584</u> |
| 5 | <u>Optometric Licensing and Disciplinary Board Fund</u> | <u>1,099</u> |
| 6 | <u>Partners for Conservation Fund</u> | <u>20,187</u> |
| 7 | <u>Pawnbroker Regulation Fund</u> | <u>1,072</u> |
| 8 | <u>Personal Property Tax Replacement Fund</u> | <u>88,655</u> |
| 9 | <u>Pesticide Control Fund</u> | <u>5,617</u> |
| 10 | <u>Professional Services Fund</u> | <u>2,795</u> |
| 11 | <u>Professions Indirect Cost Fund</u> | <u>180,536</u> |
| 12 | <u>Public Pension Regulation Fund</u> | <u>8,434</u> |
| 13 | <u>Public Transportation Fund</u> | <u>97,777</u> |
| 14 | <u>Quincy Veterans Home Fund</u> | <u>57,745</u> |
| 15 | <u>Real Estate License Administration Fund</u> | <u>32,015</u> |
| 16 | <u>Regional Transportation Authority Occupation</u> | |
| 17 | <u>and Use Tax Replacement Fund</u> | <u>3,123</u> |
| 18 | <u>Registered Certified Public Accountants' Administration and</u> | |
| 19 | <u>Disciplinary Fund</u> | <u>2,560</u> |
| 20 | <u>Renewable Energy Resources Trust Fund</u> | <u>797</u> |
| 21 | <u>Rental Housing Support Program Fund</u> | <u>949</u> |
| 22 | <u>Residential Finance Regulatory Fund</u> | <u>20,349</u> |
| 23 | <u>Road Fund</u> | <u>557,727</u> |
| 24 | <u>Roadside Memorial Fund</u> | <u>582</u> |
| 25 | <u>Salmon Fund</u> | <u>548</u> |
| 26 | <u>Savings Bank Regulatory Fund</u> | <u>2,100</u> |

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| 1 | <u>School Infrastructure Fund</u> | <u>18,703</u> |
| 2 | <u>Secretary of State DUI Administration Fund</u> | <u>867</u> |
| 3 | <u>Secretary of State Identification Security and Theft</u> | |
| 4 | <u>Prevention Fund</u> | <u>4,660</u> |
| 5 | <u>Secretary of State Special License Plate Fund</u> | <u>1,772</u> |
| 6 | <u>Secretary of State Special Services Fund</u> | <u>7,839</u> |
| 7 | <u>Securities Audit and Enforcement Fund</u> | <u>2,879</u> |
| 8 | <u>Small Business Environmental Assistance Fund</u> | <u>588</u> |
| 9 | <u>Solid Waste Management Fund</u> | <u>7,389</u> |
| 10 | <u>Special Education Medicaid Matching Fund</u> | <u>3,388</u> |
| 11 | <u>State and Local Sales Tax Reform Fund</u> | <u>6,573</u> |
| 12 | <u>State Asset Forfeiture Fund</u> | <u>1,213</u> |
| 13 | <u>State Construction Account Fund</u> | <u>129,461</u> |
| 14 | <u>State Crime Laboratory Fund</u> | <u>2,462</u> |
| 15 | <u>State Gaming Fund</u> | <u>188,862</u> |
| 16 | <u>State Garage Revolving Fund</u> | <u>4,303</u> |
| 17 | <u>State Lottery Fund</u> | <u>145,905</u> |
| 18 | <u>State Offender DNA Identification System Fund</u> | <u>1,075</u> |
| 19 | <u>State Pensions Fund</u> | <u>500,000</u> |
| 20 | <u>State Police DUI Fund</u> | <u>839</u> |
| 21 | <u>State Police Firearm Services Fund</u> | <u>4,981</u> |
| 22 | <u>State Police Services Fund</u> | <u>11,660</u> |
| 23 | <u>State Police Vehicle Fund</u> | <u>5,514</u> |
| 24 | <u>State Police Whistleblower Reward and Protection Fund</u> .. | <u>2,822</u> |
| 25 | <u>State Small Business Credit Initiative Fund</u> | <u>15,061</u> |
| 26 | <u>Subtitle D Management Fund</u> | <u>1,067</u> |

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| 1 | <u>Supplemental Low-Income Energy Assistance Fund</u> | <u>68,016</u> |
| 2 | <u>Tax Compliance and Administration Fund</u> | <u>4,713</u> |
| 3 | <u>Technology Management Revolving Fund</u> | <u>257,409</u> |
| 4 | <u>Tobacco Settlement Recovery Fund</u> | <u>4,825</u> |
| 5 | <u>Tourism Promotion Fund</u> | <u>66,211</u> |
| 6 | <u>Traffic and Criminal Conviction Surcharge Fund</u> | <u>226,070</u> |
| 7 | <u>Underground Storage Tank Fund</u> | <u>19,110</u> |
| 8 | <u>University of Illinois Hospital Services Fund</u> | <u>3,813</u> |
| 9 | <u>Vehicle Inspection Fund</u> | <u>9,673</u> |
| 10 | <u>Violent Crime Victims Assistance Fund</u> | <u>12,233</u> |
| 11 | <u>Weights and Measures Fund</u> | <u>5,245</u> |
| 12 | <u>Working Capital Revolving Fund</u> | <u>27,245</u> |
| 13 | <u>Agricultural Premium Fund</u> | <u>152,228</u> |
| 14 | Assisted Living and Shared Housing Regulatory Fund | 2,549 |
| 15 | Care Provider Fund for Persons with a | |
| 16 | Developmental Disability | 14,212 |
| 17 | CDLIS/AAMVAnet/NMVTIS Trust Fund | 5,031 |
| 18 | Chicago State University Education Improvement Fund | 4,036 |
| 19 | Child Support Administrative Fund | 5,843 |
| 20 | Clean Air Act Permit Fund | 980 |
| 21 | Common School Fund | 238,911 |
| 22 | Community Mental Health Medicaid Trust Fund | 23,615 |
| 23 | Corporate Franchise Tax Refund Fund | 3,294 |
| 24 | Death Certificate Surcharge Fund | 4,790 |
| 25 | Death Penalty Abolition Fund | 6,142 |
| 26 | Department of Business Services Special | |

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| 1 | Operations Fund | 11,370 |
| 2 | Department of Human Services Community | |
| 3 | Services Fund | 11,733 |
| 4 | Downstate Public Transportation Fund | 12,268 |
| 5 | Driver Services Administration Fund | 1,272 |
| 6 | Drug Rebate Fund | 41,241 |
| 7 | Drug Treatment Fund | 1,530 |
| 8 | Drunk and Drugged Driving Prevention Fund | 790 |
| 9 | Education Assistance Fund | 1,332,369 |
| 10 | Electronic Health Record Incentive Fund | 2,575 |
| 11 | Emergency Public Health Fund | 9,383 |
| 12 | EMS Assistance Fund | 1,925 |
| 13 | Environmental Protection Permit and Inspection Fund | 733 |
| 14 | Estate Tax Refund Fund | 1,877 |
| 15 | Facilities Management Revolving Fund | 19,625 |
| 16 | Facility Licensing Fund | 2,411 |
| 17 | Fair and Exposition Fund | 4,698 |
| 18 | Federal Financing Cost Reimbursement Fund | 649 |
| 19 | Federal High Speed Rail Trust Fund | 14,092 |
| 20 | Feed Control Fund | 8,112 |
| 21 | Fertilizer Control Fund | 6,898 |
| 22 | Fire Prevention Fund | 3,706 |
| 23 | Food and Drug Safety Fund | 4,068 |
| 24 | Fund for the Advancement of Education | 14,680 |
| 25 | General Professions Dedicated Fund | 3,102 |
| 26 | General Revenue Fund | 17,653,153 |

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| 1 | Grade Crossing Protection Fund | 1,483 |
| 2 | Grant Accountability and Transparency Fund | 594 |
| 3 | Hazardous Waste Fund | 633 |
| 4 | Health and Human Services Medicaid Trust Fund | 9,399 |
| 5 | Health Facility Plan Review Fund | 3,521 |
| 6 | Healthcare Provider Relief Fund | 230,920 |
| 7 | Healthy Smiles Fund | 892 |
| 8 | Home Care Services Agency Licensure Fund | 3,582 |
| 9 | Hospital Licensure Fund | 1,946 |
| 10 | Hospital Provider Fund | 115,090 |
| 11 | ICJIA Violence Prevention Fund | 2,023 |
| 12 | Illinois Affordable Housing Trust Fund | 7,306 |
| 13 | Illinois Clean Water Fund | 1,177 |
| 14 | Illinois Health Facilities Planning Fund | 4,047 |
| 15 | Illinois School Asbestos Abatement Fund | 1,150 |
| 16 | Illinois Standardbred Breeders Fund | 12,452 |
| 17 | Illinois State Fair Fund | 29,588 |
| 18 | Illinois Thoroughbred Breeders Fund | 19,485 |
| 19 | Illinois Veterans' Rehabilitation Fund | 1,187 |
| 20 | Illinois Workers' Compensation Commission | |
| 21 | Operations Fund | 206,564 |
| 22 | IMSA Income Fund | 7,646 |
| 23 | Income Tax Refund Fund | 55,081 |
| 24 | Lead Poisoning Screening, Prevention, and | |
| 25 | Abatement Fund | 7,730 |
| 26 | Live and Learn Fund | 21,306 |

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| 1 | Lobbyist Registration Administration Fund | 1,088 |
| 2 | Local Government Distributive Fund | 31,539 |
| 3 | Long Term Care Monitor/Receiver Fund | 54,094 |
| 4 | Long Term Care Provider Fund | 20,649 |
| 5 | Mandatory Arbitration Fund | 2,225 |
| 6 | Medical Interagency Program Fund | 1,948 |
| 7 | Medical Special Purposes Trust Fund | 2,073 |
| 8 | Mental Health Fund | 15,458 |
| 9 | Metabolic Screening and Treatment Fund | 44,251 |
| 10 | Monitoring Device Driving Permit | |
| 11 | Administration Fee Fund | 1,082 |
| 12 | Motor Fuel Tax Fund | 41,504 |
| 13 | Motor Vehicle License Plate Fund | 14,732 |
| 14 | Motor Vehicle Theft Prevention and Insurance | |
| 15 | Verification Trust Fund | 645 |
| 16 | Nursing Dedicated and Professional Fund | 3,690 |
| 17 | Open Space Lands Acquisition and Development Fund | 943 |
| 18 | Partners for Conservation Fund | 43,490 |
| 19 | Personal Property Tax | |
| 20 | Replacement Fund | 100,416 |
| 21 | Pesticide Control Fund | 34,045 |
| 22 | Plumbing Licensure and Program Fund | 4,005 |
| 23 | Professional Services Fund | 3,806 |
| 24 | Public Health Laboratory Services Revolving Fund | 7,750 |
| 25 | Public Transportation Fund | 31,285 |
| 26 | Renewable Energy Resources Trust Fund | 10,947 |

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| 1 | Regional Transportation Authority Occupation and | |
| 2 | Use Tax Replacement Fund | 898 |
| 3 | Rental Housing Support Program Fund | 503 |
| 4 | Road Fund | 215,480 |
| 5 | School Infrastructure Fund | 15,933 |
| 6 | Secretary of State DUI Administration Fund | 1,980 |
| 7 | Secretary of State Identification Security and Theft | |
| 8 | Prevention Fund | 12,530 |
| 9 | Secretary of State Special License Plate Fund | 3,274 |
| 10 | Secretary of State Special Services Fund | 18,638 |
| 11 | Securities Audit and Enforcement Fund | 7,900 |
| 12 | Solid Waste Management Fund | 959 |
| 13 | Special Education Medicaid Matching Fund | 7,016 |
| 14 | State and Local Sales Tax Reform Fund | 2,022 |
| 15 | State Construction Account Fund | 33,539 |
| 16 | State Gaming Fund | 83,992 |
| 17 | State Garage Revolving Fund | 5,770 |
| 18 | State Lottery Fund | 487,256 |
| 19 | State Pensions Fund | 500,000 |
| 20 | State Treasurer's Bank Services Trust Fund | 625 |
| 21 | Supreme Court Special Purposes Fund | 3,879 |
| 22 | Tattoo and Body Piercing Establishment | |
| 23 | Registration Fund | 706 |
| 24 | Tax Compliance and Administration Fund | 1,490 |
| 25 | Tobacco Settlement Recovery Fund | 34,105 |
| 26 | Trauma Center Fund | 10,783 |

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| 1 | Underground Storage Tank Fund | 2,737 |
| 2 | University of Illinois Hospital Services Fund | 4,602 |
| 3 | The Vehicle Inspection Fund | 4,243 |
| 4 | Weights and Measures Fund | 27,517 |

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

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

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

25 In the event that moneys on deposit in any fund are
26 unavailable, by reason of deficiency or any other reason

1 preventing their lawful transfer, the State Comptroller shall
2 order transferred and the State Treasurer shall transfer the
3 amount deficient or otherwise unavailable from the General
4 Revenue Fund for deposit into the Audit Expense Fund.

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

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

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

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.