



**93RD GENERAL ASSEMBLY**  
**State of Illinois**  
**2003 and 2004**  
**HB6792**

Introduced 2/9/2004, by Rep. George Scully, Jr.

**SYNOPSIS AS INTRODUCED:**

See Index

Creates the Second 2004 General Revisory Act. Combines multiple versions of Sections amended by more than one Public Act. Renumbers Sections of various Acts to eliminate duplication. Corrects obsolete cross-references and technical errors. Makes stylistic changes. Effective immediately.

LRB093 15493 EFG 41097 b

PENSION IMPACT  
NOTE ACT MAY  
APPLY

1 AN ACT to to revise the law by combining multiple  
2 enactments and making technical corrections.

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

5 Section 1. Nature of this Act.

6 (a) This Act may be cited as the Second 2004 General  
7 Revisory Act.

8 (b) This Act is not intended to make any substantive change  
9 in the law. It consists of (i) combining revisories, which  
10 reconcile conflicts that have arisen from multiple amendments  
11 and enactments, and (ii) technical revisories, which make  
12 technical corrections and revisions in the law. Some combining  
13 revisories also include technical revisions.

14 This Act renumbers certain Sections that have been added  
15 under existing or incorrect numbers. In certain cases in which  
16 a repealed Act or Section has been replaced with a successor  
17 law, this Act may incorporate amendments to the repealed Act or  
18 Section into the successor law. This Act also corrects errors,  
19 revises cross-references, and deletes or repeals obsolete  
20 text.

21 (c) The Source reference at the end of each included  
22 Section indicates the sources in the Session Laws of Illinois  
23 that were used in the preparation of the text of that Section.  
24 The text of the Section included in this Act is intended to  
25 reconcile the different versions of the Section found in the  
26 Public Acts included in the list of sources, but may not  
27 include other versions of the Section to be found in Public  
28 Acts not included in the list of sources. The list of sources  
29 is not a part of the text of the Section.

30 (d) Public Acts 92-520 through 93-658 were considered in  
31 the preparation of the combining revisories included in this  
32 Act. In combining revisories, underscoring is used to indicate  
33 material not included in any of the multiple amendments; it is

1 not usually used to indicate material added by one Public Act  
2 but absent from another. Similarly, striking indicates  
3 material not stricken by any of the multiple amendments;  
4 material stricken in one Public Act but not in another is  
5 simply deleted. Many combining revisories contain no striking  
6 or underscoring because no additional changes are being made in  
7 the material that is being combined.

8 (5 ILCS 80/4.13 rep.) (from Ch. 127, par. 1904.13)

9 (5 ILCS 80/4.14 rep.) (from Ch. 127, par. 1904.14)

10 Section 5. The Regulatory Sunset Act is amended by  
11 repealing Sections 4.13 and 4.14.

12 Section 10. The State Records Act is amended by changing  
13 Section 7 as follows:

14 (5 ILCS 160/7) (from Ch. 116, par. 43.10)

15 Sec. 7. Powers and duties of the Secretary.~~+~~

16 (1) The Secretary, whenever it appears to him to be in the  
17 public interest, may accept for deposit in the State Archives  
18 the records of any agency or of the Legislative or Judicial  
19 branches of the State government that are determined by him to  
20 have sufficient historical or other value to warrant the  
21 permanent preservation of such records by the State of  
22 Illinois.~~+~~

23 (2) The Secretary may accept for deposit in the State  
24 Archives official papers, photographs, microfilm, electronic  
25 and digital records, drawings, maps, writings, and records of  
26 every description of counties, municipal corporations,  
27 political subdivisions and courts of this State, and records of  
28 the federal government pertaining to Illinois, when such  
29 materials are deemed by the Secretary to have sufficient  
30 historical or other value to warrant their continued  
31 preservation by the State of Illinois.

32 (3) The Secretary, whenever he deems it in the public  
33 interest, may accept for deposit in the State Archives motion

1 picture films, still pictures, and sound recordings that are  
2 appropriate for preservation by the State government as  
3 evidence of its organization, functions and policies.

4 (4) The Secretary shall be responsible for the custody,  
5 use, servicing and withdrawal of records transferred for  
6 deposit in the State Archives. The Secretary shall observe any  
7 rights, limitations, or restrictions imposed by law relating to  
8 the use of records, including the provisions of the Mental  
9 Health and Developmental Disabilities Confidentiality Act  
10 which limit access to certain records or which permit access to  
11 certain records only after the removal of all personally  
12 identifiable data. Access to restricted records shall be at the  
13 direction of the depositing State agency or, in the case of  
14 records deposited by the legislative or judicial branches of  
15 State government at the direction of the branch which deposited  
16 them, but no limitation on access to such records shall extend  
17 more than 75 years after the creation of the records, except as  
18 provided in the Mental Health and Developmental Disabilities  
19 Confidentiality Act. The Secretary shall not impose  
20 restrictions on the use of records that are defined by law as  
21 public records or as records open to public inspection.†

22 (5) The Secretary shall make provision for the  
23 preservation, arrangement, repair, and rehabilitation,  
24 duplication and reproduction, description, and exhibition of  
25 records deposited in the State Archives as may be needed or  
26 appropriate.†

27 (6) The Secretary shall make or reproduce and furnish upon  
28 demand authenticated or unauthenticated copies of any of the  
29 documents, photographic material or other records deposited in  
30 the State Archives, the public examination of which is not  
31 prohibited by statutory limitations or restrictions or  
32 protected by copyright. The Secretary shall charge a fee  
33 therefor in accordance with the schedule of fees in Section 5.5  
34 of the Secretary of State Act 10 of "An Act concerning fees and  
35 salaries, and to classify the several counties of this state  
36 with reference thereto," approved March 29, 1872, as amended,

1 except that there shall be no charge for making or  
2 authentication of such copies or reproductions furnished to any  
3 department or agency of the State for official use. When any  
4 such copy or reproduction is authenticated by the Great Seal of  
5 the State of Illinois and is certified by the Secretary, or in  
6 his name by his authorized representative, such copy or  
7 reproduction shall be admitted in evidence as if it were the  
8 original.

9 (7) Any official of the State of Illinois may turn over to  
10 the Secretary of State, with his consent, for permanent  
11 preservation in the State Archives, any official books,  
12 records, documents, original papers, or files, not in current  
13 use in his office, taking a receipt therefor.

14 (8) (Blank).

15 (9) The Secretary may cooperate with the Illinois State  
16 Genealogical Society, or its successor organization, for the  
17 mutual benefit of the Society and the Illinois State Archives,  
18 with the State Archives furnishing necessary space for the  
19 society to carry on its functions and keep its records, to  
20 receive publications of the Illinois State Genealogical  
21 Society, to use members of the Illinois State Genealogical  
22 Society as volunteers in various archival projects and to store  
23 the Illinois State Genealogical Society's film collections.

24 (Source: P.A. 92-866, eff. 1-3-03; revised 1-20-03.)

25 Section 15. The State Employees Group Insurance Act of 1971  
26 is amended by changing Section 10 as follows:

27 (5 ILCS 375/10) (from Ch. 127, par. 530)

28 Sec. 10. Payments by State; premiums.

29 (a) The State shall pay the cost of basic non-contributory  
30 group life insurance and, subject to member paid contributions  
31 set by the Department or required by this Section, the basic  
32 program of group health benefits on each eligible member,  
33 except a member, not otherwise covered by this Act, who has  
34 retired as a participating member under Article 2 of the

1 Illinois Pension Code but is ineligible for the retirement  
2 annuity under Section 2-119 of the Illinois Pension Code, and  
3 part of each eligible member's and retired member's premiums  
4 for health insurance coverage for enrolled dependents as  
5 provided by Section 9. The State shall pay the cost of the  
6 basic program of group health benefits only after benefits are  
7 reduced by the amount of benefits covered by Medicare for all  
8 members and dependents who are eligible for benefits under  
9 Social Security or the Railroad Retirement system or who had  
10 sufficient Medicare-covered government employment, except that  
11 such reduction in benefits shall apply only to those members  
12 and dependents who (1) first become eligible for such Medicare  
13 coverage on or after July 1, 1992; or (2) are Medicare-eligible  
14 members or dependents of a local government unit which began  
15 participation in the program on or after July 1, 1992; or (3)  
16 remain eligible for, but no longer receive Medicare coverage  
17 which they had been receiving on or after July 1, 1992. The  
18 Department may determine the aggregate level of the State's  
19 contribution on the basis of actual cost of medical services  
20 adjusted for age, sex or geographic or other demographic  
21 characteristics which affect the costs of such programs.

22 The cost of participation in the basic program of group  
23 health benefits for the dependent or survivor of a living or  
24 deceased retired employee who was formerly employed by the  
25 University of Illinois in the Cooperative Extension Service and  
26 would be an annuitant but for the fact that he or she was made  
27 ineligible to participate in the State Universities Retirement  
28 System by clause (4) of subsection (a) of Section 15-107 of the  
29 Illinois Pension Code shall not be greater than the cost of  
30 participation that would otherwise apply to that dependent or  
31 survivor if he or she were the dependent or survivor of an  
32 annuitant under the State Universities Retirement System.

33 (a-1) Beginning January 1, 1998, for each person who  
34 becomes a new SERS annuitant and participates in the basic  
35 program of group health benefits, the State shall contribute  
36 toward the cost of the annuitant's coverage under the basic

1 program of group health benefits an amount equal to 5% of that  
2 cost for each full year of creditable service upon which the  
3 annuitant's retirement annuity is based, up to a maximum of  
4 100% for an annuitant with 20 or more years of creditable  
5 service. The remainder of the cost of a new SERS annuitant's  
6 coverage under the basic program of group health benefits shall  
7 be the responsibility of the annuitant.

8 (a-2) Beginning January 1, 1998, for each person who  
9 becomes a new SERS survivor and participates in the basic  
10 program of group health benefits, the State shall contribute  
11 toward the cost of the survivor's coverage under the basic  
12 program of group health benefits an amount equal to 5% of that  
13 cost for each full year of the deceased employee's or deceased  
14 annuitant's creditable service in the State Employees'  
15 Retirement System of Illinois on the date of death, up to a  
16 maximum of 100% for a survivor of an employee or annuitant with  
17 20 or more years of creditable service. The remainder of the  
18 cost of the new SERS survivor's coverage under the basic  
19 program of group health benefits shall be the responsibility of  
20 the survivor.

21 (a-3) Beginning January 1, 1998, for each person who  
22 becomes a new SERS annuitant and participates in the basic  
23 program of group health benefits, the State shall contribute  
24 toward the cost of the annuitant's coverage under the basic  
25 program of group health benefits an amount equal to 5% of that  
26 cost for each full year of creditable service upon which the  
27 annuitant's retirement annuity is based, up to a maximum of  
28 100% for an annuitant with 20 or more years of creditable  
29 service. The remainder of the cost of a new SERS annuitant's  
30 coverage under the basic program of group health benefits shall  
31 be the responsibility of the annuitant.

32 (a-4) (Blank).

33 (a-5) Beginning January 1, 1998, for each person who  
34 becomes a new SERS survivor and participates in the basic  
35 program of group health benefits, the State shall contribute  
36 toward the cost of the survivor's coverage under the basic

1 program of group health benefits an amount equal to 5% of that  
2 cost for each full year of the deceased employee's or deceased  
3 annuitant's creditable service in the State Universities  
4 Retirement System on the date of death, up to a maximum of 100%  
5 for a survivor of an employee or annuitant with 20 or more  
6 years of creditable service. The remainder of the cost of the  
7 new SURS survivor's coverage under the basic program of group  
8 health benefits shall be the responsibility of the survivor.

9 (a-6) Beginning July 1, 1998, for each person who becomes a  
10 new TRS State annuitant and participates in the basic program  
11 of group health benefits, the State shall contribute toward the  
12 cost of the annuitant's coverage under the basic program of  
13 group health benefits an amount equal to 5% of that cost for  
14 each full year of creditable service as a teacher as defined in  
15 paragraph (2), (3), or (5) of Section 16-106 of the Illinois  
16 Pension Code upon which the annuitant's retirement annuity is  
17 based, up to a maximum of 100%; except that the State  
18 contribution shall be 12.5% per year (rather than 5%) for each  
19 full year of creditable service as a regional superintendent or  
20 assistant regional superintendent of schools. The remainder of  
21 the cost of a new TRS State annuitant's coverage under the  
22 basic program of group health benefits shall be the  
23 responsibility of the annuitant.

24 (a-7) Beginning July 1, 1998, for each person who becomes a  
25 new TRS State survivor and participates in the basic program of  
26 group health benefits, the State shall contribute toward the  
27 cost of the survivor's coverage under the basic program of  
28 group health benefits an amount equal to 5% of that cost for  
29 each full year of the deceased employee's or deceased  
30 annuitant's creditable service as a teacher as defined in  
31 paragraph (2), (3), or (5) of Section 16-106 of the Illinois  
32 Pension Code on the date of death, up to a maximum of 100%;  
33 except that the State contribution shall be 12.5% per year  
34 (rather than 5%) for each full year of the deceased employee's  
35 or deceased annuitant's creditable service as a regional  
36 superintendent or assistant regional superintendent of



1 schools. The remainder of the cost of the new TRS State  
2 survivor's coverage under the basic program of group health  
3 benefits shall be the responsibility of the survivor.

4 (a-8) A new SERS annuitant, new SERS survivor, new SURS  
5 annuitant, new SURS survivor, new TRS State annuitant, or new  
6 TRS State survivor may waive or terminate coverage in the  
7 program of group health benefits. Any such annuitant or  
8 survivor who has waived or terminated coverage may enroll or  
9 re-enroll in the program of group health benefits only during  
10 the annual benefit choice period, as determined by the  
11 Director; except that in the event of termination of coverage  
12 due to nonpayment of premiums, the annuitant or survivor may  
13 not re-enroll in the program.

14 (a-9) No later than May 1 of each calendar year, the  
15 Director of Central Management Services shall certify in  
16 writing to the Executive Secretary of the State Employees'  
17 Retirement System of Illinois the amounts of the Medicare  
18 supplement health care premiums and the amounts of the health  
19 care premiums for all other retirees who are not Medicare  
20 eligible.

21 A separate calculation of the premiums based upon the  
22 actual cost of each health care plan shall be so certified.

23 The Director of Central Management Services shall provide  
24 to the Executive Secretary of the State Employees' Retirement  
25 System of Illinois such information, statistics, and other data  
26 as he or she may require to review the premium amounts  
27 certified by the Director of Central Management Services.

28 (b) State employees who become eligible for this program on  
29 or after January 1, 1980 in positions normally requiring actual  
30 performance of duty not less than 1/2 of a normal work period  
31 but not equal to that of a normal work period, shall be given  
32 the option of participating in the available program. If the  
33 employee elects coverage, the State shall contribute on behalf  
34 of such employee to the cost of the employee's benefit and any  
35 applicable dependent supplement, that sum which bears the same  
36 percentage as that percentage of time the employee regularly

1 works when compared to normal work period.

2 (c) The basic non-contributory coverage from the basic  
3 program of group health benefits shall be continued for each  
4 employee not in pay status or on active service by reason of  
5 (1) leave of absence due to illness or injury, (2) authorized  
6 educational leave of absence or sabbatical leave, or (3)  
7 military leave with pay and benefits. This coverage shall  
8 continue until expiration of authorized leave and return to  
9 active service, but not to exceed 24 months for leaves under  
10 item (1) or (2). This 24-month limitation and the requirement  
11 of returning to active service shall not apply to persons  
12 receiving ordinary or accidental disability benefits or  
13 retirement benefits through the appropriate State retirement  
14 system or benefits under the Workers' Compensation or  
15 Occupational Disease Act.

16 (d) The basic group life insurance coverage shall continue,  
17 with full State contribution, where such person is (1) absent  
18 from active service by reason of disability arising from any  
19 cause other than self-inflicted, (2) on authorized educational  
20 leave of absence or sabbatical leave, or (3) on military leave  
21 with pay and benefits.

22 (e) Where the person is in non-pay status for a period in  
23 excess of 30 days or on leave of absence, other than by reason  
24 of disability, educational or sabbatical leave, or military  
25 leave with pay and benefits, such person may continue coverage  
26 only by making personal payment equal to the amount normally  
27 contributed by the State on such person's behalf. Such payments  
28 and coverage may be continued: (1) until such time as the  
29 person returns to a status eligible for coverage at State  
30 expense, but not to exceed 24 months, (2) until such person's  
31 employment or annuitant status with the State is terminated, or  
32 (3) for a maximum period of 4 years for members on military  
33 leave with pay and benefits and military leave without pay and  
34 benefits (exclusive of any additional service imposed pursuant  
35 to law).

36 (f) The Department shall establish by rule the extent to

1 which other employee benefits will continue for persons in  
2 non-pay status or who are not in active service.

3 (g) The State shall not pay the cost of the basic  
4 non-contributory group life insurance, program of health  
5 benefits and other employee benefits for members who are  
6 survivors as defined by paragraphs (1) and (2) of subsection  
7 (q) of Section 3 of this Act. The costs of benefits for these  
8 survivors shall be paid by the survivors or by the University  
9 of Illinois Cooperative Extension Service, or any combination  
10 thereof. However, the State shall pay the amount of the  
11 reduction in the cost of participation, if any, resulting from  
12 the amendment to subsection (a) made by this amendatory Act of  
13 the 91st General Assembly.

14 (h) Those persons occupying positions with any department  
15 as a result of emergency appointments pursuant to Section 8b.8  
16 of the Personnel Code who are not considered employees under  
17 this Act shall be given the option of participating in the  
18 programs of group life insurance, health benefits and other  
19 employee benefits. Such persons electing coverage may  
20 participate only by making payment equal to the amount normally  
21 contributed by the State for similarly situated employees. Such  
22 amounts shall be determined by the Director. Such payments and  
23 coverage may be continued until such time as the person becomes  
24 an employee pursuant to this Act or such person's appointment  
25 is terminated.

26 (i) Any unit of local government within the State of  
27 Illinois may apply to the Director to have its employees,  
28 annuitants, and their dependents provided group health  
29 coverage under this Act on a non-insured basis. To participate,  
30 a unit of local government must agree to enroll all of its  
31 employees, who may select coverage under either the State group  
32 health benefits plan or a health maintenance organization that  
33 has contracted with the State to be available as a health care  
34 provider for employees as defined in this Act. A unit of local  
35 government must remit the entire cost of providing coverage  
36 under the State group health benefits plan or, for coverage

1 under a health maintenance organization, an amount determined  
2 by the Director based on an analysis of the sex, age,  
3 geographic location, or other relevant demographic variables  
4 for its employees, except that the unit of local government  
5 shall not be required to enroll those of its employees who are  
6 covered spouses or dependents under this plan or another group  
7 policy or plan providing health benefits as long as (1) an  
8 appropriate official from the unit of local government attests  
9 that each employee not enrolled is a covered spouse or  
10 dependent under this plan or another group policy or plan, and  
11 (2) at least 85% of the employees are enrolled and the unit of  
12 local government remits the entire cost of providing coverage  
13 to those employees, except that a participating school district  
14 must have enrolled at least 85% of its full-time employees who  
15 have not waived coverage under the district's group health plan  
16 by participating in a component of the district's cafeteria  
17 plan. A participating school district is not required to enroll  
18 a full-time employee who has waived coverage under the  
19 district's health plan, provided that an appropriate official  
20 from the participating school district attests that the  
21 full-time employee has waived coverage by participating in a  
22 component of the district's cafeteria plan. For the purposes of  
23 this subsection, "participating school district" includes a  
24 unit of local government whose primary purpose is education as  
25 defined by the Department's rules.

26 Employees of a participating unit of local government who  
27 are not enrolled due to coverage under another group health  
28 policy or plan may enroll in the event of a qualifying change  
29 in status, special enrollment, special circumstance as defined  
30 by the Director, or during the annual Benefit Choice Period. A  
31 participating unit of local government may also elect to cover  
32 its annuitants. Dependent coverage shall be offered on an  
33 optional basis, with the costs paid by the unit of local  
34 government, its employees, or some combination of the two as  
35 determined by the unit of local government. The unit of local  
36 government shall be responsible for timely collection and

1 transmission of dependent premiums.

2 The Director shall annually determine monthly rates of  
3 payment, subject to the following constraints:

4 (1) In the first year of coverage, the rates shall be  
5 equal to the amount normally charged to State employees for  
6 elected optional coverages or for enrolled dependents  
7 coverages or other contributory coverages, or contributed  
8 by the State for basic insurance coverages on behalf of its  
9 employees, adjusted for differences between State  
10 employees and employees of the local government in age,  
11 sex, geographic location or other relevant demographic  
12 variables, plus an amount sufficient to pay for the  
13 additional administrative costs of providing coverage to  
14 employees of the unit of local government and their  
15 dependents.

16 (2) In subsequent years, a further adjustment shall be  
17 made to reflect the actual prior years' claims experience  
18 of the employees of the unit of local government.

19 In the case of coverage of local government employees under  
20 a health maintenance organization, the Director shall annually  
21 determine for each participating unit of local government the  
22 maximum monthly amount the unit may contribute toward that  
23 coverage, based on an analysis of (i) the age, sex, geographic  
24 location, and other relevant demographic variables of the  
25 unit's employees and (ii) the cost to cover those employees  
26 under the State group health benefits plan. The Director may  
27 similarly determine the maximum monthly amount each unit of  
28 local government may contribute toward coverage of its  
29 employees' dependents under a health maintenance organization.

30 Monthly payments by the unit of local government or its  
31 employees for group health benefits plan or health maintenance  
32 organization coverage shall be deposited in the Local  
33 Government Health Insurance Reserve Fund.

34 The Local Government Health Insurance Reserve Fund shall be  
35 a continuing fund not subject to fiscal year limitations. All  
36 expenditures from this Fund shall be used for payments for

1 health care benefits for local government, domestic violence  
2 shelter or service, and rehabilitation facility employees,  
3 annuitants, and dependents, and to reimburse the Department or  
4 its administrative service organization for all expenses  
5 incurred in the administration of benefits. No other State  
6 funds may be used for these purposes.

7 A local government employer's participation or desire to  
8 participate in a program created under this subsection shall  
9 not limit that employer's duty to bargain with the  
10 representative of any collective bargaining unit of its  
11 employees.

12 (j) Any rehabilitation facility within the State of  
13 Illinois may apply to the Director to have its employees,  
14 annuitants, and their eligible dependents provided group  
15 health coverage under this Act on a non-insured basis. To  
16 participate, a rehabilitation facility must agree to enroll all  
17 of its employees and remit the entire cost of providing such  
18 coverage for its employees, except that the rehabilitation  
19 facility shall not be required to enroll those of its employees  
20 who are covered spouses or dependents under this plan or  
21 another group policy or plan providing health benefits as long  
22 as (1) an appropriate official from the rehabilitation facility  
23 attests that each employee not enrolled is a covered spouse or  
24 dependent under this plan or another group policy or plan, and  
25 (2) at least 85% of the employees are enrolled and the  
26 rehabilitation facility remits the entire cost of providing  
27 coverage to those employees. Employees of a participating  
28 rehabilitation facility who are not enrolled due to coverage  
29 under another group health policy or plan may enroll in the  
30 event of a qualifying change in status, special enrollment,  
31 special circumstance as defined by the Director, or during the  
32 annual Benefit Choice Period. A participating rehabilitation  
33 facility may also elect to cover its annuitants. Dependent  
34 coverage shall be offered on an optional basis, with the costs  
35 paid by the rehabilitation facility, its employees, or some  
36 combination of the 2 as determined by the rehabilitation

1 facility. The rehabilitation facility shall be responsible for  
2 timely collection and transmission of dependent premiums.

3 The Director shall annually determine quarterly rates of  
4 payment, subject to the following constraints:

5 (1) In the first year of coverage, the rates shall be  
6 equal to the amount normally charged to State employees for  
7 elected optional coverages or for enrolled dependents  
8 coverages or other contributory coverages on behalf of its  
9 employees, adjusted for differences between State  
10 employees and employees of the rehabilitation facility in  
11 age, sex, geographic location or other relevant  
12 demographic variables, plus an amount sufficient to pay for  
13 the additional administrative costs of providing coverage  
14 to employees of the rehabilitation facility and their  
15 dependents.

16 (2) In subsequent years, a further adjustment shall be  
17 made to reflect the actual prior years' claims experience  
18 of the employees of the rehabilitation facility.

19 Monthly payments by the rehabilitation facility or its  
20 employees for group health benefits shall be deposited in the  
21 Local Government Health Insurance Reserve Fund.

22 (k) Any domestic violence shelter or service within the  
23 State of Illinois may apply to the Director to have its  
24 employees, annuitants, and their dependents provided group  
25 health coverage under this Act on a non-insured basis. To  
26 participate, a domestic violence shelter or service must agree  
27 to enroll all of its employees and pay the entire cost of  
28 providing such coverage for its employees. A participating  
29 domestic violence shelter may also elect to cover its  
30 annuitants. Dependent coverage shall be offered on an optional  
31 basis, with the costs paid by the domestic violence shelter or  
32 service, its employees, or some combination of the 2 as  
33 determined by the domestic violence shelter or service. The  
34 domestic violence shelter or service shall be responsible for  
35 timely collection and transmission of dependent premiums.

36 The Director shall annually determine rates of payment,

1 subject to the following constraints:

2 (1) In the first year of coverage, the rates shall be  
3 equal to the amount normally charged to State employees for  
4 elected optional coverages or for enrolled dependents  
5 coverages or other contributory coverages on behalf of its  
6 employees, adjusted for differences between State  
7 employees and employees of the domestic violence shelter or  
8 service in age, sex, geographic location or other relevant  
9 demographic variables, plus an amount sufficient to pay for  
10 the additional administrative costs of providing coverage  
11 to employees of the domestic violence shelter or service  
12 and their dependents.

13 (2) In subsequent years, a further adjustment shall be  
14 made to reflect the actual prior years' claims experience  
15 of the employees of the domestic violence shelter or  
16 service.

17 Monthly payments by the domestic violence shelter or  
18 service or its employees for group health insurance shall be  
19 deposited in the Local Government Health Insurance Reserve  
20 Fund.

21 (1) A public community college or entity organized pursuant  
22 to the Public Community College Act may apply to the Director  
23 initially to have only annuitants not covered prior to July 1,  
24 1992 by the district's health plan provided health coverage  
25 under this Act on a non-insured basis. The community college  
26 must execute a 2-year contract to participate in the Local  
27 Government Health Plan. Any annuitant may enroll in the event  
28 of a qualifying change in status, special enrollment, special  
29 circumstance as defined by the Director, or during the annual  
30 Benefit Choice Period.

31 The Director shall annually determine monthly rates of  
32 payment subject to the following constraints: for those  
33 community colleges with annuitants only enrolled, first year  
34 rates shall be equal to the average cost to cover claims for a  
35 State member adjusted for demographics, Medicare  
36 participation, and other factors; and in the second year, a



1 further adjustment of rates shall be made to reflect the actual  
2 first year's claims experience of the covered annuitants.

3 (1-5) The provisions of subsection (1) become inoperative  
4 on July 1, 1999.

5 (m) The Director shall adopt any rules deemed necessary for  
6 implementation of this amendatory Act of 1989 (Public Act  
7 86-978).

8 (Source: P.A. 91-280, eff. 7-23-99; 91-311, eff. 7-29-99;  
9 91-357, eff. 7-29-99; 91-390, eff. 7-30-99; 91-395, eff.  
10 7-30-99; 91-617, eff. 8-19-99; 92-16, eff. 6-28-01; revised  
11 2-25-02.)

12 Section 20. The State Officials and Employees Ethics Act is  
13 amended by adding Section 99-10 as follows:

14 (5 ILCS 430/99-10) (was Sec. 995 of PA 93-617)

15 (This Section was enacted as Section 995 of P.A. 93-617; it  
16 is being added to the State Officials and Employees Ethics Act,  
17 amended, and renumbered for codification purposes.)

18 Sec. 99-10. ~~995.~~ Closed sessions; vote requirement. Public  
19 Act 93-617 ~~This Act~~ authorizes the ethics commissions of the  
20 executive branch and legislative branch to conduct closed  
21 sessions, hearings, and meetings in certain circumstances. In  
22 order to meet the requirements of subsection (c) of Section 5  
23 of Article IV of the Illinois Constitution, the General  
24 Assembly determines that closed sessions, hearings, and  
25 meetings of the ethics commissions, including the ethics  
26 commission for the legislative branch, are required by the  
27 public interest. Thus, Public Act 93-617 was ~~this Act is~~  
28 enacted by the affirmative vote of two-thirds of the members  
29 elected to each house of the General Assembly.

30 (P.A. 93-617, eff. 12-9-03; revised 1-10-04.)

31 Section 25. The Deposit of State Moneys Act is amended by  
32 changing Section 11 as follows:

1 (15 ILCS 520/11) (from Ch. 130, par. 30)

2 Sec. 11. Protection of public deposits; eligible  
3 collateral.

4 (a) For deposits not insured by an agency of the federal  
5 government, the State Treasurer, in his or her discretion, may  
6 accept as collateral any of the following classes of  
7 securities, provided there has been no default in the payment  
8 of principal or interest thereon:

9 (1) Bonds, notes, or other securities constituting  
10 direct and general obligations of the United States, the  
11 bonds, notes, or other securities constituting the direct  
12 and general obligation of any agency or instrumentality of  
13 the United States, the interest and principal of which is  
14 unconditionally guaranteed by the United States, and  
15 bonds, notes, or other securities or evidence of  
16 indebtedness constituting the obligation of a U.S. agency  
17 or instrumentality.

18 (2) Direct and general obligation bonds of the State of  
19 Illinois or of any other state of the United States.

20 (3) Revenue bonds of this State or any authority,  
21 board, commission, or similar agency thereof.

22 (4) Direct and general obligation bonds of any city,  
23 town, county, school district, or other taxing body of any  
24 state, the debt service of which is payable from general ad  
25 valorem taxes.

26 (5) Revenue bonds of any city, town, county, or school  
27 district of the State of Illinois.

28 (6) Obligations issued, assumed, or guaranteed by the  
29 International Finance Corporation, the principal of which  
30 is not amortized during the life of the obligation, but no  
31 such obligation shall be accepted at more than 90% of its  
32 market value.

33 (7) Illinois Affordable Housing Program Trust Fund  
34 Bonds or Notes as defined in and issued pursuant to the  
35 Illinois Housing Development Act.

36 (8) In an amount equal to at least market value of that

1 amount of funds deposited exceeding the insurance  
2 limitation provided by the Federal Deposit Insurance  
3 Corporation or the National Credit Union Administration or  
4 other approved share insurer: (i) securities, (ii)  
5 mortgages, (iii) letters of credit issued by a Federal Home  
6 Loan Bank, or (iv) loans covered by a State Guarantee  
7 ~~Guaranty~~ under the Illinois Farm Development Act, if that  
8 guarantee has been assumed by the Illinois Finance  
9 Authority under Section 845-75 of the Illinois Finance  
10 Authority Act, and loans covered by a State Guarantee under  
11 Article 830 of the Illinois Finance Authority Act.

12 (b) The State Treasurer may establish a system to aggregate  
13 permissible securities received as collateral from financial  
14 institutions in a collateral pool to secure State deposits of  
15 the institutions that have pledged securities to the pool.

16 (c) The Treasurer may at any time declare any particular  
17 security ineligible to qualify as collateral when, in the  
18 Treasurer's judgment, it is deemed desirable to do so.

19 (d) Notwithstanding any other provision of this Section, as  
20 security the State Treasurer may, in his discretion, accept a  
21 bond, executed by a company authorized to transact the kinds of  
22 business described in clause (g) of Section 4 of the Illinois  
23 Insurance Code, in an amount not less than the amount of the  
24 deposits required by this Section to be secured, payable to the  
25 State Treasurer for the benefit of the People of the State of  
26 Illinois, in a form that is acceptable to the State Treasurer.

27 (Source: P.A. 93-561, eff. 1-1-04; revised 10-17-03.)

28 (30 ILCS 105/5.05 rep.)

29 (30 ILCS 105/5.06 rep.)

30 (30 ILCS 105/5.35 rep.)

31 (30 ILCS 105/5.37 rep.)

32 (30 ILCS 105/5.47 rep.)

33 (30 ILCS 105/5.51 rep.)

34 (30 ILCS 105/5.59 rep.)

35 (30 ILCS 105/5.60 rep.)

- 1 (30 ILCS 105/5.69 rep.)
- 2 (30 ILCS 105/5.75 rep.)
- 3 (30 ILCS 105/5.76 rep.)
- 4 (30 ILCS 105/5.90 rep.)
- 5 (30 ILCS 105/5.113 rep.)
- 6 (30 ILCS 105/5.178 rep.)
- 7 (30 ILCS 105/5.190 rep.)
- 8 (30 ILCS 105/5.191 rep.)
- 9 (30 ILCS 105/5.193 rep.)
- 10 (30 ILCS 105/5.197 rep.)
- 11 (30 ILCS 105/5.205 rep.)
- 12 (30 ILCS 105/5.210 rep.)
- 13 (30 ILCS 105/5.218 rep.)
- 14 (30 ILCS 105/5.220 rep.)
- 15 (30 ILCS 105/5.228 rep.)
- 16 (30 ILCS 105/5.245 rep.)
- 17 (30 ILCS 105/5.246 rep.)
- 18 (30 ILCS 105/5.264 rep.)
- 19 (30 ILCS 105/5.271 rep.)
- 20 (30 ILCS 105/5.283 rep.)
- 21 (30 ILCS 105/5.285 rep.)
- 22 (30 ILCS 105/5.294 rep.)
- 23 (30 ILCS 105/5.299 rep.)
- 24 (30 ILCS 105/5.300 rep.)
- 25 (30 ILCS 105/5.301 rep.)
- 26 (30 ILCS 105/5.304 rep.)
- 27 (30 ILCS 105/5.308 rep.)
- 28 (30 ILCS 105/5.309 rep.)
- 29 (30 ILCS 105/5.311 rep.)
- 30 (30 ILCS 105/5.314 rep.)
- 31 (30 ILCS 105/5.327 rep.)
- 32 (30 ILCS 105/5.330 rep.)
- 33 (30 ILCS 105/5.335 rep.)
- 34 (30 ILCS 105/5.336 rep.)
- 35 (30 ILCS 105/5.360 rep.) from P.A. 87-1249
- 36 (30 ILCS 105/5.361 rep.)

1 (30 ILCS 105/5.363 rep.)  
2 (30 ILCS 105/5.388 rep.)  
3 (30 ILCS 105/5.389 rep.)  
4 (30 ILCS 105/5.390 rep.)  
5 (30 ILCS 105/5.393 rep.)  
6 (30 ILCS 105/5.396 rep.)  
7 (30 ILCS 105/5.398 rep.)  
8 (30 ILCS 105/5.399 rep.)  
9 (30 ILCS 105/5.400 rep.)  
10 (30 ILCS 105/5.401 rep.)  
11 (30 ILCS 105/5.402 rep.)  
12 (30 ILCS 105/5.403 rep.)  
13 (30 ILCS 105/5.404 rep.)  
14 (30 ILCS 105/5.405 rep.)  
15 (30 ILCS 105/5.406 rep.)  
16 (30 ILCS 105/5.407 rep.)  
17 (30 ILCS 105/5.417 rep.)  
18 (30 ILCS 105/5.432 rep.)  
19 (30 ILCS 105/5.433 rep.)  
20 (30 ILCS 105/5.434 rep.)  
21 (30 ILCS 105/5.439 rep.)  
22 (30 ILCS 105/5.447 rep.)  
23 (30 ILCS 105/5.467 rep.)  
24 (30 ILCS 105/5.483 rep.)  
25 (30 ILCS 105/5.486 rep.)  
26 (30 ILCS 105/5.488 rep.)  
27 (30 ILCS 105/5.507 rep.)  
28 (30 ILCS 105/5.519 rep.)  
29 (30 ILCS 105/5.522 rep.)

30 Section 30. The State Finance Act is amended by repealing  
31 Sections 5.05, 5.06, 5.35, 5.37, 5.47, 5.51, 5.59, 5.60, 5.69,  
32 5.75, 5.76, 5.90, 5.113, 5.178, 5.190, 5.191, 5.193, 5.197,  
33 5.205, 5.210, 5.218, 5.220, 5.228, 5.245, 5.246, 5.264, 5.271,  
34 5.283, 5.285, 5.294, 5.299, 5.300, 5.301, 5.304, 5.308, 5.309,  
35 5.311, 5.314, 5.327, 5.330, 5.335, 5.336, 5.360 (as added by  
36 P.A. 87-1249), 5.361, 5.363, 5.388, 5.389, 5.390, 5.393, 5.396,

1 5.398, 5.399, 5.400, 5.401, 5.402, 5.403, 5.404, 5.405, 5.406,  
2 5.407, 5.417, 5.432, 5.433, 5.434, 5.439, 5.447, 5.467, 5.483,  
3 5.486, 5.488, 5.507, 5.519, and 5.522.

4 (30 ILCS 105/5.230 rep.)

5 Section 31. The State Finance Act is amended by repealing  
6 Section 5.230.

7 Section 35. The Public Funds Investment Act is amended by  
8 changing Section 6 as follows:

9 (30 ILCS 235/6) (from Ch. 85, par. 906)

10 Sec. 6. Report of financial institutions.

11 (a) No bank shall receive any public funds unless it has  
12 furnished the corporate authorities of a public agency  
13 submitting a deposit with copies of the last two sworn  
14 statements of resources and liabilities which the bank is  
15 required to furnish to the Commissioner of Banks and Real  
16 Estate or to the Comptroller of the Currency. Each bank  
17 designated as a depository for public funds shall, while acting  
18 as such depository, furnish the corporate authorities of a  
19 public agency with a copy of all statements of resources and  
20 liabilities which it is required to furnish to the Commissioner  
21 of Banks and Real Estate or to the Comptroller of the Currency;  
22 provided, that if such funds or moneys are deposited in a bank,  
23 the amount of all such deposits not collateralized or insured  
24 by an agency of the federal government shall not exceed 75% of  
25 the capital stock and surplus of such bank, and the corporate  
26 authorities of a public agency submitting a deposit shall not  
27 be discharged from responsibility for any funds or moneys  
28 deposited in any bank in excess of such limitation.

29 (b) No savings bank or savings and loan association shall  
30 receive public funds unless it has furnished the corporate  
31 authorities of a public agency submitting a deposit with copies  
32 of the last 2 sworn statements of resources and liabilities  
33 which the savings bank or savings and loan association is

1 required to furnish to the Commissioner of Banks and Real  
2 Estate or the Federal Deposit Insurance Corporation. Each  
3 savings bank or savings and loan association designated as a  
4 depository for public funds shall, while acting as such  
5 depository, furnish the corporate authorities of a public  
6 agency with a copy of all statements of resources and  
7 liabilities which it is required to furnish to the Commissioner  
8 of Banks and Real Estate or the Federal Deposit Insurance  
9 Corporation; provided, that if such funds or moneys are  
10 deposited in a savings bank or savings and loan association,  
11 the amount of all such deposits not collateralized or insured  
12 by an agency of the federal government shall not exceed 75% of  
13 the net worth of such savings bank or savings and loan  
14 association as defined by the Federal Deposit Insurance  
15 Corporation, and the corporate authorities of a public agency  
16 submitting a deposit shall not be discharged from  
17 responsibility for any funds or moneys deposited in any savings  
18 bank or savings and loan association in excess of such  
19 limitation.

20 (c) No credit union shall receive public funds unless it  
21 has furnished the corporate authorities of a public agency  
22 submitting a share deposit with copies of the last two reports  
23 of examination prepared by or submitted to the Illinois  
24 Department of Financial Institutions or the National Credit  
25 Union Administration. Each credit union designated as a  
26 depository for public funds shall, while acting as such  
27 depository, furnish the corporate authorities of a public  
28 agency with a copy of all reports of examination prepared by or  
29 furnished to the Illinois Department of Financial Institutions  
30 or the National Credit Union Administration; provided that if  
31 such funds or moneys are invested in a credit union account,  
32 the amount of all such investments not collateralized or  
33 insured by an agency of the federal government or other  
34 approved share insurer shall not exceed 50% of the unimpaired  
35 capital and surplus of such credit union, which shall include  
36 shares, reserves and undivided earnings and the corporate

1 authorities of a public agency making an investment shall not  
2 be discharged from responsibility for any funds or moneys  
3 invested in a credit union in excess of such limitation.

4 (d) Whenever a public agency deposits any public funds in a  
5 financial institution, the public agency may enter into an  
6 agreement with the financial institution requiring any funds  
7 not insured by the Federal Deposit Insurance Corporation or the  
8 National Credit Union Administration or other approved share  
9 insurer to be collateralized by any of the following classes of  
10 securities, provided there has been no default in the payment  
11 of principal or interest thereon:

12 (1) Bonds, notes, or other securities constituting  
13 direct and general obligations of the United States, the  
14 bonds, notes, or other securities constituting the direct  
15 and general obligation of any agency or instrumentality of  
16 the United States, the interest and principal of which is  
17 unconditionally guaranteed by the United States, and  
18 bonds, notes, or other securities or evidence of  
19 indebtedness constituting the obligation of a U.S. agency  
20 or instrumentality.

21 (2) Direct and general obligation bonds of the State of  
22 Illinois or of any other state of the United States.

23 (3) Revenue bonds of this State or any authority,  
24 board, commission, or similar agency thereof.

25 (4) Direct and general obligation bonds of any city,  
26 town, county, school district, or other taxing body of any  
27 state, the debt service of which is payable from general ad  
28 valorem taxes.

29 (5) Revenue bonds of any city, town, county, or school  
30 district of the State of Illinois.

31 (6) Obligations issued, assumed, or guaranteed by the  
32 International Finance Corporation, the principal of which  
33 is not amortized during the life of the obligation, but no  
34 such obligation shall be accepted at more than 90% of its  
35 market value.

36 (7) Illinois Affordable Housing Program Trust Fund



1 Bonds or Notes as defined in and issued pursuant to the  
2 Illinois Housing Development Act.

3 (8) In an amount equal to at least market value of that  
4 amount of funds deposited exceeding the insurance  
5 limitation provided by the Federal Deposit Insurance  
6 Corporation or the National Credit Union Administration or  
7 other approved share insurer: (i) securities, (ii)  
8 mortgages, (iii) letters of credit issued by a Federal Home  
9 Loan Bank, or (iv) loans covered by a State Guarantee  
10 ~~Guaranty~~ under the Illinois Farm Development Act, if that  
11 guarantee has been assumed by the Illinois Finance  
12 Authority under Section 845-75 of the Illinois Finance  
13 Authority Act, and loans covered by a State Guarantee under  
14 Article 830 of the Illinois Finance Authority Act.

15 (9) Certificates of deposit or share certificates  
16 issued to the depository institution pledging them as  
17 security. The public agency may require security in the  
18 amount of 125% of the value of the public agency deposit.  
19 Such certificate of deposit or share certificate shall:

20 (i) be fully insured by the Federal Deposit  
21 Insurance Corporation, the Federal Savings and Loan  
22 Insurance Corporation, or the National Credit Union  
23 Share Insurance Fund or issued by a depository  
24 institution which is rated within the 3 highest  
25 classifications established by at least one of the 2  
26 standard rating services;

27 (ii) be issued by a financial institution having  
28 assets of \$15,000,000 or more; and

29 (iii) be issued by either a savings and loan  
30 association having a capital to asset ratio of at least  
31 2%, by a bank having a capital to asset ratio of at  
32 least 6% or by a credit union having a capital to asset  
33 ratio of at least 4%.

34 The depository institution shall effect the assignment of  
35 the certificate of deposit or share certificate to the public  
36 agency and shall agree that, in the event the issuer of the

1 certificate fails to maintain the capital to asset ratio  
2 required by this Section, such certificate of deposit or share  
3 certificate shall be replaced by additional suitable security.

4 (e) The public agency may accept a system established by  
5 the State Treasurer to aggregate permissible securities  
6 received as collateral from financial institutions in a  
7 collateral pool to secure public deposits of the institutions  
8 that have pledged securities to the pool.

9 (f) The public agency may at any time declare any  
10 particular security ineligible to qualify as collateral when,  
11 in the public agency's judgment, it is deemed desirable to do  
12 so.

13 (g) Notwithstanding any other provision of this Section, as  
14 security a public agency may, at its discretion, accept a bond,  
15 executed by a company authorized to transact the kinds of  
16 business described in clause (g) of Section 4 of the Illinois  
17 Insurance Code, in an amount not less than the amount of the  
18 deposits required by this Section to be secured, payable to the  
19 public agency for the benefit of the People of the unit of  
20 government, in a form that is acceptable to the public agency  
21 ~~Finance Authority.~~

22 (h) Paragraphs (a), (b), (c), (d), (e), (f), and (g) of  
23 this Section do not apply to the University of Illinois,  
24 Southern Illinois University, Chicago State University,  
25 Eastern Illinois University, Governors State University,  
26 Illinois State University, Northeastern Illinois University,  
27 Northern Illinois University, Western Illinois University, the  
28 Cooperative Computer Center and public community colleges.

29 (Source: P.A. 93-205, eff. 1-1-04; 93-561, eff. 1-1-04; revised  
30 1-14-04.)

31 Section 40. The State Mandates Act is amended by setting  
32 forth, renumbering, and changing multiple versions of Sections  
33 8.25, 8.26, and 8.27 as follows:

34 (30 ILCS 805/8.25)

1           Sec. 8.25. Exempt mandate. Notwithstanding Sections 6 and 8  
2 of this Act, no reimbursement by the State is required for the  
3 implementation of any mandate created by Public Act 92-36,  
4 92-50, 92-52, 92-53, 92-166, 92-281, 92-382, 92-388, 92-416,  
5 92-424, or 92-465.

6           (Source: P.A. 92-36, eff. 6-28-01; 92-50, eff. 7-12-01; 92-52,  
7 eff. 7-12-01; 92-53, eff. 7-12-01; 92-166, eff. 1-1-02; 92-281,  
8 eff. 8-7-01; 92-382, eff. 8-16-01; 92-388, eff. 1-1-02; 92-416,  
9 eff. 8-17-01; 92-424, eff. 8-17-01; 92-465, eff. 1-1-02;  
10 92-651, eff. 7-11-02.)

11           (30 ILCS 805/8.26)

12           Sec. 8.26 ~~8.25~~. Exempt mandate. Notwithstanding Sections 6  
13 and 8 of this Act, no reimbursement by the State is required  
14 for the implementation of any mandate created by Public Act  
15 92-505, 92-533, 92-599, 92-602, 92-609, 92-616, 92-631,  
16 92-705, 92-733, 92-767, 92-779, 92-844, or 92-846. ~~this~~  
17 ~~amendatory Act of the 92nd General Assembly.~~

18           (Source: P.A. 92-505, eff. 12-20-01; 92-533, eff. 3-14-02;  
19 92-599, eff. 6-28-02; 92-602, eff. 7-1-02; 92-609, eff. 7-1-02;  
20 92-616, eff. 7-8-02; 92-631, eff. 7-11-02; 92-705, eff.  
21 7-19-02; 92-733, eff. 7-25-02; 92-767, eff. 8-6-02; 92-779,  
22 eff. 8-6-02; 92-844, eff. 8-23-02; 92-846, eff. 8-23-02;  
23 revised 10-25-02.)

24           (30 ILCS 805/8.27)

25           Sec. 8.27. Exempt mandate.

26           (a) Notwithstanding Sections 6 and 8 of this Act, no  
27 reimbursement by the State is required for the implementation  
28 of any mandate created by Public Act 93-3, 93-19, 93-42,  
29 93-119, 93-123, 93-146, 93-206, 93-209, 93-226, 93-282,  
30 93-314, 93-334, 93-377, 93-378, 93-409, 93-411, 93-517,  
31 93-538, 93-574, or 93-633. ~~this amendatory Act of the 93rd~~  
32 ~~General Assembly.~~

33           (b) Notwithstanding Sections 6 and 8 of this Act, no  
34 reimbursement by the State is required for the implementation

1 of any mandate created by Section 25.5 of the River Conservancy  
2 Districts Act.

3 (c) Notwithstanding Sections 6 and 8 of this Act, no  
4 reimbursement by the State is required for the implementation  
5 of any mandate created by the Public Works Contract Change  
6 Order Act.

7 (Source: P.A. 93-3, eff. 4-16-03; 93-19, eff. 6-20-03; 93-42,  
8 eff. 7-1-03; 93-119, eff. 7-10-03; 93-123, eff. 7-10-03;  
9 93-146, eff. 7-10-03; 93-206, eff. 7-18-03; 93-209, eff.  
10 7-18-03; 93-226, eff. 7-22-03; 93-275, eff. 7-22-03; 93-282,  
11 eff. 7-22-03; 93-314, eff. 1-1-04; 93-334, eff. 7-24-03;  
12 93-377, eff. 1-1-04; 93-378, eff. 7-24-03; 93-409, eff. 8-4-03;  
13 93-411, eff. 8-4-03; 93-517, eff. 8-6-03; 93-538, eff. 1-1-04;  
14 93-574, eff. 8-21-03; 93-633; eff. 12-23-03; 93-656, eff.  
15 6-1-04; revised 1-22-04.)

16 Section 45. The Illinois Income Tax Act is amended by  
17 changing Section 203 as follows:

18 (35 ILCS 5/203) (from Ch. 120, par. 2-203)

19 Sec. 203. Base income defined.

20 (a) Individuals.

21 (1) In general. In the case of an individual, base  
22 income means an amount equal to the taxpayer's adjusted  
23 gross income for the taxable year as modified by paragraph  
24 (2).

25 (2) Modifications. The adjusted gross income referred  
26 to in paragraph (1) shall be modified by adding thereto the  
27 sum of the following amounts:

28 (A) An amount equal to all amounts paid or accrued  
29 to the taxpayer as interest or dividends during the  
30 taxable year to the extent excluded from gross income  
31 in the computation of adjusted gross income, except  
32 stock dividends of qualified public utilities  
33 described in Section 305(e) of the Internal Revenue  
34 Code;

1 (B) An amount equal to the amount of tax imposed by  
2 this Act to the extent deducted from gross income in  
3 the computation of adjusted gross income for the  
4 taxable year;

5 (C) An amount equal to the amount received during  
6 the taxable year as a recovery or refund of real  
7 property taxes paid with respect to the taxpayer's  
8 principal residence under the Revenue Act of 1939 and  
9 for which a deduction was previously taken under  
10 subparagraph (L) of this paragraph (2) prior to July 1,  
11 1991, the retrospective application date of Article 4  
12 of Public Act 87-17. In the case of multi-unit or  
13 multi-use structures and farm dwellings, the taxes on  
14 the taxpayer's principal residence shall be that  
15 portion of the total taxes for the entire property  
16 which is attributable to such principal residence;

17 (D) An amount equal to the amount of the capital  
18 gain deduction allowable under the Internal Revenue  
19 Code, to the extent deducted from gross income in the  
20 computation of adjusted gross income;

21 (D-5) An amount, to the extent not included in  
22 adjusted gross income, equal to the amount of money  
23 withdrawn by the taxpayer in the taxable year from a  
24 medical care savings account and the interest earned on  
25 the account in the taxable year of a withdrawal  
26 pursuant to subsection (b) of Section 20 of the Medical  
27 Care Savings Account Act or subsection (b) of Section  
28 20 of the Medical Care Savings Account Act of 2000;

29 (D-10) For taxable years ending after December 31,  
30 1997, an amount equal to any eligible remediation costs  
31 that the individual deducted in computing adjusted  
32 gross income and for which the individual claims a  
33 credit under subsection (l) of Section 201;

34 (D-15) For taxable years 2001 and thereafter, an  
35 amount equal to the bonus depreciation deduction (30%  
36 of the adjusted basis of the qualified property) taken

1 on the taxpayer's federal income tax return for the  
2 taxable year under subsection (k) of Section 168 of the  
3 Internal Revenue Code; ~~and~~

4 (D-16) If the taxpayer reports a capital gain or  
5 loss on the taxpayer's federal income tax return for  
6 the taxable year based on a sale or transfer of  
7 property for which the taxpayer was required in any  
8 taxable year to make an addition modification under  
9 subparagraph (D-15), then an amount equal to the  
10 aggregate amount of the deductions taken in all taxable  
11 years under subparagraph (Z) with respect to that  
12 property. ~~+~~

13 The taxpayer is required to make the addition  
14 modification under this subparagraph only once with  
15 respect to any one piece of property. ~~+~~ and

16 (D-20) ~~(D-15)~~ For taxable years beginning on or  
17 after January 1, 2002, in the case of a distribution  
18 from a qualified tuition program under Section 529 of  
19 the Internal Revenue Code, other than (i) a  
20 distribution from a College Savings Pool created under  
21 Section 16.5 of the State Treasurer Act or (ii) a  
22 distribution from the Illinois Prepaid Tuition Trust  
23 Fund, an amount equal to the amount excluded from gross  
24 income under Section 529(c) (3) (B);

25 and by deducting from the total so obtained the sum of the  
26 following amounts:

27 (E) For taxable years ending before December 31,  
28 2001, any amount included in such total in respect of  
29 any compensation (including but not limited to any  
30 compensation paid or accrued to a serviceman while a  
31 prisoner of war or missing in action) paid to a  
32 resident by reason of being on active duty in the Armed  
33 Forces of the United States and in respect of any  
34 compensation paid or accrued to a resident who as a  
35 governmental employee was a prisoner of war or missing  
36 in action, and in respect of any compensation paid to a

1 resident in 1971 or thereafter for annual training  
2 performed pursuant to Sections 502 and 503, Title 32,  
3 United States Code as a member of the Illinois National  
4 Guard. For taxable years ending on or after December  
5 31, 2001, any amount included in such total in respect  
6 of any compensation (including but not limited to any  
7 compensation paid or accrued to a serviceman while a  
8 prisoner of war or missing in action) paid to a  
9 resident by reason of being a member of any component  
10 of the Armed Forces of the United States and in respect  
11 of any compensation paid or accrued to a resident who  
12 as a governmental employee was a prisoner of war or  
13 missing in action, and in respect of any compensation  
14 paid to a resident in 2001 or thereafter by reason of  
15 being a member of the Illinois National Guard. The  
16 provisions of this amendatory Act of the 92nd General  
17 Assembly are exempt from the provisions of Section 250;

18 (F) An amount equal to all amounts included in such  
19 total pursuant to the provisions of Sections 402(a),  
20 402(c), 403(a), 403(b), 406(a), 407(a), and 408 of the  
21 Internal Revenue Code, or included in such total as  
22 distributions under the provisions of any retirement  
23 or disability plan for employees of any governmental  
24 agency or unit, or retirement payments to retired  
25 partners, which payments are excluded in computing net  
26 earnings from self employment by Section 1402 of the  
27 Internal Revenue Code and regulations adopted pursuant  
28 thereto;

29 (G) The valuation limitation amount;

30 (H) An amount equal to the amount of any tax  
31 imposed by this Act which was refunded to the taxpayer  
32 and included in such total for the taxable year;

33 (I) An amount equal to all amounts included in such  
34 total pursuant to the provisions of Section 111 of the  
35 Internal Revenue Code as a recovery of items previously  
36 deducted from adjusted gross income in the computation

1 of taxable income;

2 (J) An amount equal to those dividends included in  
3 such total which were paid by a corporation which  
4 conducts business operations in an Enterprise Zone or  
5 zones created under the Illinois Enterprise Zone Act,  
6 and conducts substantially all of its operations in an  
7 Enterprise Zone or zones;

8 (K) An amount equal to those dividends included in  
9 such total that were paid by a corporation that  
10 conducts business operations in a federally designated  
11 Foreign Trade Zone or Sub-Zone and that is designated a  
12 High Impact Business located in Illinois; provided  
13 that dividends eligible for the deduction provided in  
14 subparagraph (J) of paragraph (2) of this subsection  
15 shall not be eligible for the deduction provided under  
16 this subparagraph (K);

17 (L) For taxable years ending after December 31,  
18 1983, an amount equal to all social security benefits  
19 and railroad retirement benefits included in such  
20 total pursuant to Sections 72(r) and 86 of the Internal  
21 Revenue Code;

22 (M) With the exception of any amounts subtracted  
23 under subparagraph (N), an amount equal to the sum of  
24 all amounts disallowed as deductions by (i) Sections  
25 171(a) (2), and 265(2) of the Internal Revenue Code of  
26 1954, as now or hereafter amended, and all amounts of  
27 expenses allocable to interest and disallowed as  
28 deductions by Section 265(1) of the Internal Revenue  
29 Code of 1954, as now or hereafter amended; and (ii) for  
30 taxable years ending on or after August 13, 1999,  
31 Sections 171(a) (2), 265, 280C, and 832(b) (5) (B) (i) of  
32 the Internal Revenue Code; the provisions of this  
33 subparagraph are exempt from the provisions of Section  
34 250;

35 (N) An amount equal to all amounts included in such  
36 total which are exempt from taxation by this State



1           either by reason of its statutes or Constitution or by  
2           reason of the Constitution, treaties or statutes of the  
3           United States; provided that, in the case of any  
4           statute of this State that exempts income derived from  
5           bonds or other obligations from the tax imposed under  
6           this Act, the amount exempted shall be the interest net  
7           of bond premium amortization;

8           (O) An amount equal to any contribution made to a  
9           job training project established pursuant to the Tax  
10          Increment Allocation Redevelopment Act;

11          (P) An amount equal to the amount of the deduction  
12          used to compute the federal income tax credit for  
13          restoration of substantial amounts held under claim of  
14          right for the taxable year pursuant to Section 1341 of  
15          the Internal Revenue Code of 1986;

16          (Q) An amount equal to any amounts included in such  
17          total, received by the taxpayer as an acceleration in  
18          the payment of life, endowment or annuity benefits in  
19          advance of the time they would otherwise be payable as  
20          an indemnity for a terminal illness;

21          (R) An amount equal to the amount of any federal or  
22          State bonus paid to veterans of the Persian Gulf War;

23          (S) An amount, to the extent included in adjusted  
24          gross income, equal to the amount of a contribution  
25          made in the taxable year on behalf of the taxpayer to a  
26          medical care savings account established under the  
27          Medical Care Savings Account Act or the Medical Care  
28          Savings Account Act of 2000 to the extent the  
29          contribution is accepted by the account administrator  
30          as provided in that Act;

31          (T) An amount, to the extent included in adjusted  
32          gross income, equal to the amount of interest earned in  
33          the taxable year on a medical care savings account  
34          established under the Medical Care Savings Account Act  
35          or the Medical Care Savings Account Act of 2000 on  
36          behalf of the taxpayer, other than interest added

1 pursuant to item (D-5) of this paragraph (2);

2 (U) For one taxable year beginning on or after  
3 January 1, 1994, an amount equal to the total amount of  
4 tax imposed and paid under subsections (a) and (b) of  
5 Section 201 of this Act on grant amounts received by  
6 the taxpayer under the Nursing Home Grant Assistance  
7 Act during the taxpayer's taxable years 1992 and 1993;

8 (V) Beginning with tax years ending on or after  
9 December 31, 1995 and ending with tax years ending on  
10 or before December 31, 2004, an amount equal to the  
11 amount paid by a taxpayer who is a self-employed  
12 taxpayer, a partner of a partnership, or a shareholder  
13 in a Subchapter S corporation for health insurance or  
14 long-term care insurance for that taxpayer or that  
15 taxpayer's spouse or dependents, to the extent that the  
16 amount paid for that health insurance or long-term care  
17 insurance may be deducted under Section 213 of the  
18 Internal Revenue Code of 1986, has not been deducted on  
19 the federal income tax return of the taxpayer, and does  
20 not exceed the taxable income attributable to that  
21 taxpayer's income, self-employment income, or  
22 Subchapter S corporation income; except that no  
23 deduction shall be allowed under this item (V) if the  
24 taxpayer is eligible to participate in any health  
25 insurance or long-term care insurance plan of an  
26 employer of the taxpayer or the taxpayer's spouse. The  
27 amount of the health insurance and long-term care  
28 insurance subtracted under this item (V) shall be  
29 determined by multiplying total health insurance and  
30 long-term care insurance premiums paid by the taxpayer  
31 times a number that represents the fractional  
32 percentage of eligible medical expenses under Section  
33 213 of the Internal Revenue Code of 1986 not actually  
34 deducted on the taxpayer's federal income tax return;

35 (W) For taxable years beginning on or after January  
36 1, 1998, all amounts included in the taxpayer's federal

1 gross income in the taxable year from amounts converted  
2 from a regular IRA to a Roth IRA. This paragraph is  
3 exempt from the provisions of Section 250;

4 (X) For taxable year 1999 and thereafter, an amount  
5 equal to the amount of any (i) distributions, to the  
6 extent includible in gross income for federal income  
7 tax purposes, made to the taxpayer because of his or  
8 her status as a victim of persecution for racial or  
9 religious reasons by Nazi Germany or any other Axis  
10 regime or as an heir of the victim and (ii) items of  
11 income, to the extent includible in gross income for  
12 federal income tax purposes, attributable to, derived  
13 from or in any way related to assets stolen from,  
14 hidden from, or otherwise lost to a victim of  
15 persecution for racial or religious reasons by Nazi  
16 Germany or any other Axis regime immediately prior to,  
17 during, and immediately after World War II, including,  
18 but not limited to, interest on the proceeds receivable  
19 as insurance under policies issued to a victim of  
20 persecution for racial or religious reasons by Nazi  
21 Germany or any other Axis regime by European insurance  
22 companies immediately prior to and during World War II;  
23 provided, however, this subtraction from federal  
24 adjusted gross income does not apply to assets acquired  
25 with such assets or with the proceeds from the sale of  
26 such assets; provided, further, this paragraph shall  
27 only apply to a taxpayer who was the first recipient of  
28 such assets after their recovery and who is a victim of  
29 persecution for racial or religious reasons by Nazi  
30 Germany or any other Axis regime or as an heir of the  
31 victim. The amount of and the eligibility for any  
32 public assistance, benefit, or similar entitlement is  
33 not affected by the inclusion of items (i) and (ii) of  
34 this paragraph in gross income for federal income tax  
35 purposes. This paragraph is exempt from the provisions  
36 of Section 250;

1 (Y) For taxable years beginning on or after January  
2 1, 2002, moneys contributed in the taxable year to a  
3 College Savings Pool account under Section 16.5 of the  
4 State Treasurer Act, except that amounts excluded from  
5 gross income under Section 529(c)(3) (C)(i) of the  
6 Internal Revenue Code shall not be considered moneys  
7 contributed under this subparagraph (Y). This  
8 subparagraph (Y) is exempt from the provisions of  
9 Section 250;

10 (Z) For taxable years 2001 and thereafter, for the  
11 taxable year in which the bonus depreciation deduction  
12 (30% of the adjusted basis of the qualified property)  
13 is taken on the taxpayer's federal income tax return  
14 under subsection (k) of Section 168 of the Internal  
15 Revenue Code and for each applicable taxable year  
16 thereafter, an amount equal to "x", where:

17 (1) "y" equals the amount of the depreciation  
18 deduction taken for the taxable year on the  
19 taxpayer's federal income tax return on property  
20 for which the bonus depreciation deduction (30% of  
21 the adjusted basis of the qualified property) was  
22 taken in any year under subsection (k) of Section  
23 168 of the Internal Revenue Code, but not including  
24 the bonus depreciation deduction; and

25 (2) "x" equals "y" multiplied by 30 and then  
26 divided by 70 (or "y" multiplied by 0.429).

27 The aggregate amount deducted under this  
28 subparagraph in all taxable years for any one piece of  
29 property may not exceed the amount of the bonus  
30 depreciation deduction (30% of the adjusted basis of  
31 the qualified property) taken on that property on the  
32 taxpayer's federal income tax return under subsection  
33 (k) of Section 168 of the Internal Revenue Code; ~~and~~

34 (AA) If the taxpayer reports a capital gain or loss  
35 on the taxpayer's federal income tax return for the  
36 taxable year based on a sale or transfer of property

1 for which the taxpayer was required in any taxable year  
2 to make an addition modification under subparagraph  
3 (D-15), then an amount equal to that addition  
4 modification.

5 The taxpayer is allowed to take the deduction under  
6 this subparagraph only once with respect to any one  
7 piece of property; and

8 (BB) ~~(Z)~~ Any amount included in adjusted gross  
9 income, other than salary, received by a driver in a  
10 ridesharing arrangement using a motor vehicle.

11 (b) Corporations.

12 (1) In general. In the case of a corporation, base  
13 income means an amount equal to the taxpayer's taxable  
14 income for the taxable year as modified by paragraph (2).

15 (2) Modifications. The taxable income referred to in  
16 paragraph (1) shall be modified by adding thereto the sum  
17 of the following amounts:

18 (A) An amount equal to all amounts paid or accrued  
19 to the taxpayer as interest and all distributions  
20 received from regulated investment companies during  
21 the taxable year to the extent excluded from gross  
22 income in the computation of taxable income;

23 (B) An amount equal to the amount of tax imposed by  
24 this Act to the extent deducted from gross income in  
25 the computation of taxable income for the taxable year;

26 (C) In the case of a regulated investment company,  
27 an amount equal to the excess of (i) the net long-term  
28 capital gain for the taxable year, over (ii) the amount  
29 of the capital gain dividends designated as such in  
30 accordance with Section 852(b)(3)(C) of the Internal  
31 Revenue Code and any amount designated under Section  
32 852(b)(3)(D) of the Internal Revenue Code,  
33 attributable to the taxable year (this amendatory Act  
34 of 1995 (Public Act 89-89) is declarative of existing  
35 law and is not a new enactment);

1 (D) The amount of any net operating loss deduction  
2 taken in arriving at taxable income, other than a net  
3 operating loss carried forward from a taxable year  
4 ending prior to December 31, 1986;

5 (E) For taxable years in which a net operating loss  
6 carryback or carryforward from a taxable year ending  
7 prior to December 31, 1986 is an element of taxable  
8 income under paragraph (1) of subsection (e) or  
9 subparagraph (E) of paragraph (2) of subsection (e),  
10 the amount by which addition modifications other than  
11 those provided by this subparagraph (E) exceeded  
12 subtraction modifications in such earlier taxable  
13 year, with the following limitations applied in the  
14 order that they are listed:

15 (i) the addition modification relating to the  
16 net operating loss carried back or forward to the  
17 taxable year from any taxable year ending prior to  
18 December 31, 1986 shall be reduced by the amount of  
19 addition modification under this subparagraph (E)  
20 which related to that net operating loss and which  
21 was taken into account in calculating the base  
22 income of an earlier taxable year, and

23 (ii) the addition modification relating to the  
24 net operating loss carried back or forward to the  
25 taxable year from any taxable year ending prior to  
26 December 31, 1986 shall not exceed the amount of  
27 such carryback or carryforward;

28 For taxable years in which there is a net operating  
29 loss carryback or carryforward from more than one other  
30 taxable year ending prior to December 31, 1986, the  
31 addition modification provided in this subparagraph  
32 (E) shall be the sum of the amounts computed  
33 independently under the preceding provisions of this  
34 subparagraph (E) for each such taxable year;

35 (E-5) For taxable years ending after December 31,  
36 1997, an amount equal to any eligible remediation costs

1 that the corporation deducted in computing adjusted  
2 gross income and for which the corporation claims a  
3 credit under subsection (l) of Section 201;

4 (E-10) For taxable years 2001 and thereafter, an  
5 amount equal to the bonus depreciation deduction (30%  
6 of the adjusted basis of the qualified property) taken  
7 on the taxpayer's federal income tax return for the  
8 taxable year under subsection (k) of Section 168 of the  
9 Internal Revenue Code; and

10 (E-11) If the taxpayer reports a capital gain or  
11 loss on the taxpayer's federal income tax return for  
12 the taxable year based on a sale or transfer of  
13 property for which the taxpayer was required in any  
14 taxable year to make an addition modification under  
15 subparagraph (E-10), then an amount equal to the  
16 aggregate amount of the deductions taken in all taxable  
17 years under subparagraph (T) with respect to that  
18 property.

19 The taxpayer is required to make the addition  
20 modification under this subparagraph only once with  
21 respect to any one piece of property;

22 and by deducting from the total so obtained the sum of the  
23 following amounts:

24 (F) An amount equal to the amount of any tax  
25 imposed by this Act which was refunded to the taxpayer  
26 and included in such total for the taxable year;

27 (G) An amount equal to any amount included in such  
28 total under Section 78 of the Internal Revenue Code;

29 (H) In the case of a regulated investment company,  
30 an amount equal to the amount of exempt interest  
31 dividends as defined in subsection (b) (5) of Section  
32 852 of the Internal Revenue Code, paid to shareholders  
33 for the taxable year;

34 (I) With the exception of any amounts subtracted  
35 under subparagraph (J), an amount equal to the sum of  
36 all amounts disallowed as deductions by (i) Sections

1 171(a) (2), and 265(a)(2) and amounts disallowed as  
2 interest expense by Section 291(a)(3) of the Internal  
3 Revenue Code, as now or hereafter amended, and all  
4 amounts of expenses allocable to interest and  
5 disallowed as deductions by Section 265(a)(1) of the  
6 Internal Revenue Code, as now or hereafter amended; and  
7 (ii) for taxable years ending on or after August 13,  
8 1999, Sections 171(a)(2), 265, 280C, 291(a)(3), and  
9 832(b)(5)(B)(i) of the Internal Revenue Code; the  
10 provisions of this subparagraph are exempt from the  
11 provisions of Section 250;

12 (J) An amount equal to all amounts included in such  
13 total which are exempt from taxation by this State  
14 either by reason of its statutes or Constitution or by  
15 reason of the Constitution, treaties or statutes of the  
16 United States; provided that, in the case of any  
17 statute of this State that exempts income derived from  
18 bonds or other obligations from the tax imposed under  
19 this Act, the amount exempted shall be the interest net  
20 of bond premium amortization;

21 (K) An amount equal to those dividends included in  
22 such total which were paid by a corporation which  
23 conducts business operations in an Enterprise Zone or  
24 zones created under the Illinois Enterprise Zone Act  
25 and conducts substantially all of its operations in an  
26 Enterprise Zone or zones;

27 (L) An amount equal to those dividends included in  
28 such total that were paid by a corporation that  
29 conducts business operations in a federally designated  
30 Foreign Trade Zone or Sub-Zone and that is designated a  
31 High Impact Business located in Illinois; provided  
32 that dividends eligible for the deduction provided in  
33 subparagraph (K) of paragraph 2 of this subsection  
34 shall not be eligible for the deduction provided under  
35 this subparagraph (L);

36 (M) For any taxpayer that is a financial



1 organization within the meaning of Section 304(c) of  
2 this Act, an amount included in such total as interest  
3 income from a loan or loans made by such taxpayer to a  
4 borrower, to the extent that such a loan is secured by  
5 property which is eligible for the Enterprise Zone  
6 Investment Credit. To determine the portion of a loan  
7 or loans that is secured by property eligible for a  
8 Section 201(f) investment credit to the borrower, the  
9 entire principal amount of the loan or loans between  
10 the taxpayer and the borrower should be divided into  
11 the basis of the Section 201(f) investment credit  
12 property which secures the loan or loans, using for  
13 this purpose the original basis of such property on the  
14 date that it was placed in service in the Enterprise  
15 Zone. The subtraction modification available to  
16 taxpayer in any year under this subsection shall be  
17 that portion of the total interest paid by the borrower  
18 with respect to such loan attributable to the eligible  
19 property as calculated under the previous sentence;

20 (M-1) For any taxpayer that is a financial  
21 organization within the meaning of Section 304(c) of  
22 this Act, an amount included in such total as interest  
23 income from a loan or loans made by such taxpayer to a  
24 borrower, to the extent that such a loan is secured by  
25 property which is eligible for the High Impact Business  
26 Investment Credit. To determine the portion of a loan  
27 or loans that is secured by property eligible for a  
28 Section 201(h) investment credit to the borrower, the  
29 entire principal amount of the loan or loans between  
30 the taxpayer and the borrower should be divided into  
31 the basis of the Section 201(h) investment credit  
32 property which secures the loan or loans, using for  
33 this purpose the original basis of such property on the  
34 date that it was placed in service in a federally  
35 designated Foreign Trade Zone or Sub-Zone located in  
36 Illinois. No taxpayer that is eligible for the

1 deduction provided in subparagraph (M) of paragraph  
2 (2) of this subsection shall be eligible for the  
3 deduction provided under this subparagraph (M-1). The  
4 subtraction modification available to taxpayers in any  
5 year under this subsection shall be that portion of the  
6 total interest paid by the borrower with respect to  
7 such loan attributable to the eligible property as  
8 calculated under the previous sentence;

9 (N) Two times any contribution made during the  
10 taxable year to a designated zone organization to the  
11 extent that the contribution (i) qualifies as a  
12 charitable contribution under subsection (c) of  
13 Section 170 of the Internal Revenue Code and (ii) must,  
14 by its terms, be used for a project approved by the  
15 Department of Commerce and Economic Opportunity  
16 ~~Community Affairs~~ under Section 11 of the Illinois  
17 Enterprise Zone Act;

18 (O) An amount equal to: (i) 85% for taxable years  
19 ending on or before December 31, 1992, or, a percentage  
20 equal to the percentage allowable under Section  
21 243(a)(1) of the Internal Revenue Code of 1986 for  
22 taxable years ending after December 31, 1992, of the  
23 amount by which dividends included in taxable income  
24 and received from a corporation that is not created or  
25 organized under the laws of the United States or any  
26 state or political subdivision thereof, including, for  
27 taxable years ending on or after December 31, 1988,  
28 dividends received or deemed received or paid or deemed  
29 paid under Sections 951 through 964 of the Internal  
30 Revenue Code, exceed the amount of the modification  
31 provided under subparagraph (G) of paragraph (2) of  
32 this subsection (b) which is related to such dividends;  
33 plus (ii) 100% of the amount by which dividends,  
34 included in taxable income and received, including,  
35 for taxable years ending on or after December 31, 1988,  
36 dividends received or deemed received or paid or deemed

1 paid under Sections 951 through 964 of the Internal  
2 Revenue Code, from any such corporation specified in  
3 clause (i) that would but for the provisions of Section  
4 1504 (b) (3) of the Internal Revenue Code be treated as  
5 a member of the affiliated group which includes the  
6 dividend recipient, exceed the amount of the  
7 modification provided under subparagraph (G) of  
8 paragraph (2) of this subsection (b) which is related  
9 to such dividends;

10 (P) An amount equal to any contribution made to a  
11 job training project established pursuant to the Tax  
12 Increment Allocation Redevelopment Act;

13 (Q) An amount equal to the amount of the deduction  
14 used to compute the federal income tax credit for  
15 restoration of substantial amounts held under claim of  
16 right for the taxable year pursuant to Section 1341 of  
17 the Internal Revenue Code of 1986;

18 (R) In the case of an attorney-in-fact with respect  
19 to whom an interinsurer or a reciprocal insurer has  
20 made the election under Section 835 of the Internal  
21 Revenue Code, 26 U.S.C. 835, an amount equal to the  
22 excess, if any, of the amounts paid or incurred by that  
23 interinsurer or reciprocal insurer in the taxable year  
24 to the attorney-in-fact over the deduction allowed to  
25 that interinsurer or reciprocal insurer with respect  
26 to the attorney-in-fact under Section 835(b) of the  
27 Internal Revenue Code for the taxable year;

28 (S) For taxable years ending on or after December  
29 31, 1997, in the case of a Subchapter S corporation, an  
30 amount equal to all amounts of income allocable to a  
31 shareholder subject to the Personal Property Tax  
32 Replacement Income Tax imposed by subsections (c) and  
33 (d) of Section 201 of this Act, including amounts  
34 allocable to organizations exempt from federal income  
35 tax by reason of Section 501(a) of the Internal Revenue  
36 Code. This subparagraph (S) is exempt from the

1 provisions of Section 250;

2 (T) For taxable years 2001 and thereafter, for the  
3 taxable year in which the bonus depreciation deduction  
4 (30% of the adjusted basis of the qualified property)  
5 is taken on the taxpayer's federal income tax return  
6 under subsection (k) of Section 168 of the Internal  
7 Revenue Code and for each applicable taxable year  
8 thereafter, an amount equal to "x", where:

9 (1) "y" equals the amount of the depreciation  
10 deduction taken for the taxable year on the  
11 taxpayer's federal income tax return on property  
12 for which the bonus depreciation deduction (30% of  
13 the adjusted basis of the qualified property) was  
14 taken in any year under subsection (k) of Section  
15 168 of the Internal Revenue Code, but not including  
16 the bonus depreciation deduction; and

17 (2) "x" equals "y" multiplied by 30 and then  
18 divided by 70 (or "y" multiplied by 0.429).

19 The aggregate amount deducted under this  
20 subparagraph in all taxable years for any one piece of  
21 property may not exceed the amount of the bonus  
22 depreciation deduction (30% of the adjusted basis of  
23 the qualified property) taken on that property on the  
24 taxpayer's federal income tax return under subsection  
25 (k) of Section 168 of the Internal Revenue Code; and

26 (U) If the taxpayer reports a capital gain or loss  
27 on the taxpayer's federal income tax return for the  
28 taxable year based on a sale or transfer of property  
29 for which the taxpayer was required in any taxable year  
30 to make an addition modification under subparagraph  
31 (E-10), then an amount equal to that addition  
32 modification.

33 The taxpayer is allowed to take the deduction under  
34 this subparagraph only once with respect to any one  
35 piece of property.

36 (3) Special rule. For purposes of paragraph (2) (A),

1 "gross income" in the case of a life insurance company, for  
2 tax years ending on and after December 31, 1994, shall mean  
3 the gross investment income for the taxable year.

4 (c) Trusts and estates.

5 (1) In general. In the case of a trust or estate, base  
6 income means an amount equal to the taxpayer's taxable  
7 income for the taxable year as modified by paragraph (2).

8 (2) Modifications. Subject to the provisions of  
9 paragraph (3), the taxable income referred to in paragraph  
10 (1) shall be modified by adding thereto the sum of the  
11 following amounts:

12 (A) An amount equal to all amounts paid or accrued  
13 to the taxpayer as interest or dividends during the  
14 taxable year to the extent excluded from gross income  
15 in the computation of taxable income;

16 (B) In the case of (i) an estate, \$600; (ii) a  
17 trust which, under its governing instrument, is  
18 required to distribute all of its income currently,  
19 \$300; and (iii) any other trust, \$100, but in each such  
20 case, only to the extent such amount was deducted in  
21 the computation of taxable income;

22 (C) An amount equal to the amount of tax imposed by  
23 this Act to the extent deducted from gross income in  
24 the computation of taxable income for the taxable year;

25 (D) The amount of any net operating loss deduction  
26 taken in arriving at taxable income, other than a net  
27 operating loss carried forward from a taxable year  
28 ending prior to December 31, 1986;

29 (E) For taxable years in which a net operating loss  
30 carryback or carryforward from a taxable year ending  
31 prior to December 31, 1986 is an element of taxable  
32 income under paragraph (1) of subsection (e) or  
33 subparagraph (E) of paragraph (2) of subsection (e),  
34 the amount by which addition modifications other than  
35 those provided by this subparagraph (E) exceeded

1 subtraction modifications in such taxable year, with  
2 the following limitations applied in the order that  
3 they are listed:

4 (i) the addition modification relating to the  
5 net operating loss carried back or forward to the  
6 taxable year from any taxable year ending prior to  
7 December 31, 1986 shall be reduced by the amount of  
8 addition modification under this subparagraph (E)  
9 which related to that net operating loss and which  
10 was taken into account in calculating the base  
11 income of an earlier taxable year, and

12 (ii) the addition modification relating to the  
13 net operating loss carried back or forward to the  
14 taxable year from any taxable year ending prior to  
15 December 31, 1986 shall not exceed the amount of  
16 such carryback or carryforward;

17 For taxable years in which there is a net operating  
18 loss carryback or carryforward from more than one other  
19 taxable year ending prior to December 31, 1986, the  
20 addition modification provided in this subparagraph  
21 (E) shall be the sum of the amounts computed  
22 independently under the preceding provisions of this  
23 subparagraph (E) for each such taxable year;

24 (F) For taxable years ending on or after January 1,  
25 1989, an amount equal to the tax deducted pursuant to  
26 Section 164 of the Internal Revenue Code if the trust  
27 or estate is claiming the same tax for purposes of the  
28 Illinois foreign tax credit under Section 601 of this  
29 Act;

30 (G) An amount equal to the amount of the capital  
31 gain deduction allowable under the Internal Revenue  
32 Code, to the extent deducted from gross income in the  
33 computation of taxable income;

34 (G-5) For taxable years ending after December 31,  
35 1997, an amount equal to any eligible remediation costs  
36 that the trust or estate deducted in computing adjusted

1 gross income and for which the trust or estate claims a  
2 credit under subsection (l) of Section 201;

3 (G-10) For taxable years 2001 and thereafter, an  
4 amount equal to the bonus depreciation deduction (30%  
5 of the adjusted basis of the qualified property) taken  
6 on the taxpayer's federal income tax return for the  
7 taxable year under subsection (k) of Section 168 of the  
8 Internal Revenue Code; and

9 (G-11) If the taxpayer reports a capital gain or  
10 loss on the taxpayer's federal income tax return for  
11 the taxable year based on a sale or transfer of  
12 property for which the taxpayer was required in any  
13 taxable year to make an addition modification under  
14 subparagraph (G-10), then an amount equal to the  
15 aggregate amount of the deductions taken in all taxable  
16 years under subparagraph (R) with respect to that  
17 property.

18 The taxpayer is required to make the addition  
19 modification under this subparagraph only once with  
20 respect to any one piece of property;

21 and by deducting from the total so obtained the sum of the  
22 following amounts:

23 (H) An amount equal to all amounts included in such  
24 total pursuant to the provisions of Sections 402(a),  
25 402(c), 403(a), 403(b), 406(a), 407(a) and 408 of the  
26 Internal Revenue Code or included in such total as  
27 distributions under the provisions of any retirement  
28 or disability plan for employees of any governmental  
29 agency or unit, or retirement payments to retired  
30 partners, which payments are excluded in computing net  
31 earnings from self employment by Section 1402 of the  
32 Internal Revenue Code and regulations adopted pursuant  
33 thereto;

34 (I) The valuation limitation amount;

35 (J) An amount equal to the amount of any tax  
36 imposed by this Act which was refunded to the taxpayer

1 and included in such total for the taxable year;

2 (K) An amount equal to all amounts included in  
3 taxable income as modified by subparagraphs (A), (B),  
4 (C), (D), (E), (F) and (G) which are exempt from  
5 taxation by this State either by reason of its statutes  
6 or Constitution or by reason of the Constitution,  
7 treaties or statutes of the United States; provided  
8 that, in the case of any statute of this State that  
9 exempts income derived from bonds or other obligations  
10 from the tax imposed under this Act, the amount  
11 exempted shall be the interest net of bond premium  
12 amortization;

13 (L) With the exception of any amounts subtracted  
14 under subparagraph (K), an amount equal to the sum of  
15 all amounts disallowed as deductions by (i) Sections  
16 171(a) (2) and 265(a) (2) of the Internal Revenue Code,  
17 as now or hereafter amended, and all amounts of  
18 expenses allocable to interest and disallowed as  
19 deductions by Section 265(1) of the Internal Revenue  
20 Code of 1954, as now or hereafter amended; and (ii) for  
21 taxable years ending on or after August 13, 1999,  
22 Sections 171(a) (2), 265, 280C, and 832(b) (5) (B) (i) of  
23 the Internal Revenue Code; the provisions of this  
24 subparagraph are exempt from the provisions of Section  
25 250;

26 (M) An amount equal to those dividends included in  
27 such total which were paid by a corporation which  
28 conducts business operations in an Enterprise Zone or  
29 zones created under the Illinois Enterprise Zone Act  
30 and conducts substantially all of its operations in an  
31 Enterprise Zone or Zones;

32 (N) An amount equal to any contribution made to a  
33 job training project established pursuant to the Tax  
34 Increment Allocation Redevelopment Act;

35 (O) An amount equal to those dividends included in  
36 such total that were paid by a corporation that



1 conducts business operations in a federally designated  
2 Foreign Trade Zone or Sub-Zone and that is designated a  
3 High Impact Business located in Illinois; provided  
4 that dividends eligible for the deduction provided in  
5 subparagraph (M) of paragraph (2) of this subsection  
6 shall not be eligible for the deduction provided under  
7 this subparagraph (O);

8 (P) An amount equal to the amount of the deduction  
9 used to compute the federal income tax credit for  
10 restoration of substantial amounts held under claim of  
11 right for the taxable year pursuant to Section 1341 of  
12 the Internal Revenue Code of 1986;

13 (Q) For taxable year 1999 and thereafter, an amount  
14 equal to the amount of any (i) distributions, to the  
15 extent includible in gross income for federal income  
16 tax purposes, made to the taxpayer because of his or  
17 her status as a victim of persecution for racial or  
18 religious reasons by Nazi Germany or any other Axis  
19 regime or as an heir of the victim and (ii) items of  
20 income, to the extent includible in gross income for  
21 federal income tax purposes, attributable to, derived  
22 from or in any way related to assets stolen from,  
23 hidden from, or otherwise lost to a victim of  
24 persecution for racial or religious reasons by Nazi  
25 Germany or any other Axis regime immediately prior to,  
26 during, and immediately after World War II, including,  
27 but not limited to, interest on the proceeds receivable  
28 as insurance under policies issued to a victim of  
29 persecution for racial or religious reasons by Nazi  
30 Germany or any other Axis regime by European insurance  
31 companies immediately prior to and during World War II;  
32 provided, however, this subtraction from federal  
33 adjusted gross income does not apply to assets acquired  
34 with such assets or with the proceeds from the sale of  
35 such assets; provided, further, this paragraph shall  
36 only apply to a taxpayer who was the first recipient of

1 such assets after their recovery and who is a victim of  
2 persecution for racial or religious reasons by Nazi  
3 Germany or any other Axis regime or as an heir of the  
4 victim. The amount of and the eligibility for any  
5 public assistance, benefit, or similar entitlement is  
6 not affected by the inclusion of items (i) and (ii) of  
7 this paragraph in gross income for federal income tax  
8 purposes. This paragraph is exempt from the provisions  
9 of Section 250;

10 (R) For taxable years 2001 and thereafter, for the  
11 taxable year in which the bonus depreciation deduction  
12 (30% of the adjusted basis of the qualified property)  
13 is taken on the taxpayer's federal income tax return  
14 under subsection (k) of Section 168 of the Internal  
15 Revenue Code and for each applicable taxable year  
16 thereafter, an amount equal to "x", where:

17 (1) "y" equals the amount of the depreciation  
18 deduction taken for the taxable year on the  
19 taxpayer's federal income tax return on property  
20 for which the bonus depreciation deduction (30% of  
21 the adjusted basis of the qualified property) was  
22 taken in any year under subsection (k) of Section  
23 168 of the Internal Revenue Code, but not including  
24 the bonus depreciation deduction; and

25 (2) "x" equals "y" multiplied by 30 and then  
26 divided by 70 (or "y" multiplied by 0.429).

27 The aggregate amount deducted under this  
28 subparagraph in all taxable years for any one piece of  
29 property may not exceed the amount of the bonus  
30 depreciation deduction (30% of the adjusted basis of  
31 the qualified property) taken on that property on the  
32 taxpayer's federal income tax return under subsection  
33 (k) of Section 168 of the Internal Revenue Code; and

34 (S) If the taxpayer reports a capital gain or loss  
35 on the taxpayer's federal income tax return for the  
36 taxable year based on a sale or transfer of property

1 for which the taxpayer was required in any taxable year  
2 to make an addition modification under subparagraph  
3 (G-10), then an amount equal to that addition  
4 modification.

5 The taxpayer is allowed to take the deduction under  
6 this subparagraph only once with respect to any one  
7 piece of property.

8 (3) Limitation. The amount of any modification  
9 otherwise required under this subsection shall, under  
10 regulations prescribed by the Department, be adjusted by  
11 any amounts included therein which were properly paid,  
12 credited, or required to be distributed, or permanently set  
13 aside for charitable purposes pursuant to Internal Revenue  
14 Code Section 642(c) during the taxable year.

15 (d) Partnerships.

16 (1) In general. In the case of a partnership, base  
17 income means an amount equal to the taxpayer's taxable  
18 income for the taxable year as modified by paragraph (2).

19 (2) Modifications. The taxable income referred to in  
20 paragraph (1) shall be modified by adding thereto the sum  
21 of the following amounts:

22 (A) An amount equal to all amounts paid or accrued  
23 to the taxpayer as interest or dividends during the  
24 taxable year to the extent excluded from gross income  
25 in the computation of taxable income;

26 (B) An amount equal to the amount of tax imposed by  
27 this Act to the extent deducted from gross income for  
28 the taxable year;

29 (C) The amount of deductions allowed to the  
30 partnership pursuant to Section 707 (c) of the Internal  
31 Revenue Code in calculating its taxable income;

32 (D) An amount equal to the amount of the capital  
33 gain deduction allowable under the Internal Revenue  
34 Code, to the extent deducted from gross income in the  
35 computation of taxable income;

1 (D-5) For taxable years 2001 and thereafter, an  
2 amount equal to the bonus depreciation deduction (30%  
3 of the adjusted basis of the qualified property) taken  
4 on the taxpayer's federal income tax return for the  
5 taxable year under subsection (k) of Section 168 of the  
6 Internal Revenue Code; and

7 (D-6) If the taxpayer reports a capital gain or  
8 loss on the taxpayer's federal income tax return for  
9 the taxable year based on a sale or transfer of  
10 property for which the taxpayer was required in any  
11 taxable year to make an addition modification under  
12 subparagraph (D-5), then an amount equal to the  
13 aggregate amount of the deductions taken in all taxable  
14 years under subparagraph (O) with respect to that  
15 property.

16 The taxpayer is required to make the addition  
17 modification under this subparagraph only once with  
18 respect to any one piece of property;

19 and by deducting from the total so obtained the following  
20 amounts:

21 (E) The valuation limitation amount;

22 (F) An amount equal to the amount of any tax  
23 imposed by this Act which was refunded to the taxpayer  
24 and included in such total for the taxable year;

25 (G) An amount equal to all amounts included in  
26 taxable income as modified by subparagraphs (A), (B),  
27 (C) and (D) which are exempt from taxation by this  
28 State either by reason of its statutes or Constitution  
29 or by reason of the Constitution, treaties or statutes  
30 of the United States; provided that, in the case of any  
31 statute of this State that exempts income derived from  
32 bonds or other obligations from the tax imposed under  
33 this Act, the amount exempted shall be the interest net  
34 of bond premium amortization;

35 (H) Any income of the partnership which  
36 constitutes personal service income as defined in

1 Section 1348 (b) (1) of the Internal Revenue Code (as  
2 in effect December 31, 1981) or a reasonable allowance  
3 for compensation paid or accrued for services rendered  
4 by partners to the partnership, whichever is greater;

5 (I) An amount equal to all amounts of income  
6 distributable to an entity subject to the Personal  
7 Property Tax Replacement Income Tax imposed by  
8 subsections (c) and (d) of Section 201 of this Act  
9 including amounts distributable to organizations  
10 exempt from federal income tax by reason of Section  
11 501(a) of the Internal Revenue Code;

12 (J) With the exception of any amounts subtracted  
13 under subparagraph (G), an amount equal to the sum of  
14 all amounts disallowed as deductions by (i) Sections  
15 171(a) (2), and 265(2) of the Internal Revenue Code of  
16 1954, as now or hereafter amended, and all amounts of  
17 expenses allocable to interest and disallowed as  
18 deductions by Section 265(1) of the Internal Revenue  
19 Code, as now or hereafter amended; and (ii) for taxable  
20 years ending on or after August 13, 1999, Sections  
21 171(a) (2), 265, 280C, and 832(b) (5) (B) (i) of the  
22 Internal Revenue Code; the provisions of this  
23 subparagraph are exempt from the provisions of Section  
24 250;

25 (K) An amount equal to those dividends included in  
26 such total which were paid by a corporation which  
27 conducts business operations in an Enterprise Zone or  
28 zones created under the Illinois Enterprise Zone Act,  
29 enacted by the 82nd General Assembly, and conducts  
30 substantially all of its operations in an Enterprise  
31 Zone or Zones;

32 (L) An amount equal to any contribution made to a  
33 job training project established pursuant to the Real  
34 Property Tax Increment Allocation Redevelopment Act;

35 (M) An amount equal to those dividends included in  
36 such total that were paid by a corporation that

1 conducts business operations in a federally designated  
2 Foreign Trade Zone or Sub-Zone and that is designated a  
3 High Impact Business located in Illinois; provided  
4 that dividends eligible for the deduction provided in  
5 subparagraph (K) of paragraph (2) of this subsection  
6 shall not be eligible for the deduction provided under  
7 this subparagraph (M);

8 (N) An amount equal to the amount of the deduction  
9 used to compute the federal income tax credit for  
10 restoration of substantial amounts held under claim of  
11 right for the taxable year pursuant to Section 1341 of  
12 the Internal Revenue Code of 1986;

13 (O) For taxable years 2001 and thereafter, for the  
14 taxable year in which the bonus depreciation deduction  
15 (30% of the adjusted basis of the qualified property)  
16 is taken on the taxpayer's federal income tax return  
17 under subsection (k) of Section 168 of the Internal  
18 Revenue Code and for each applicable taxable year  
19 thereafter, an amount equal to "x", where:

20 (1) "y" equals the amount of the depreciation  
21 deduction taken for the taxable year on the  
22 taxpayer's federal income tax return on property  
23 for which the bonus depreciation deduction (30% of  
24 the adjusted basis of the qualified property) was  
25 taken in any year under subsection (k) of Section  
26 168 of the Internal Revenue Code, but not including  
27 the bonus depreciation deduction; and

28 (2) "x" equals "y" multiplied by 30 and then  
29 divided by 70 (or "y" multiplied by 0.429).

30 The aggregate amount deducted under this  
31 subparagraph in all taxable years for any one piece of  
32 property may not exceed the amount of the bonus  
33 depreciation deduction (30% of the adjusted basis of  
34 the qualified property) taken on that property on the  
35 taxpayer's federal income tax return under subsection  
36 (k) of Section 168 of the Internal Revenue Code; and

1 (P) If the taxpayer reports a capital gain or loss  
2 on the taxpayer's federal income tax return for the  
3 taxable year based on a sale or transfer of property  
4 for which the taxpayer was required in any taxable year  
5 to make an addition modification under subparagraph  
6 (D-5), then an amount equal to that addition  
7 modification.

8 The taxpayer is allowed to take the deduction under  
9 this subparagraph only once with respect to any one  
10 piece of property.

11 (e) Gross income; adjusted gross income; taxable income.

12 (1) In general. Subject to the provisions of paragraph  
13 (2) and subsection (b) (3), for purposes of this Section  
14 and Section 803(e), a taxpayer's gross income, adjusted  
15 gross income, or taxable income for the taxable year shall  
16 mean the amount of gross income, adjusted gross income or  
17 taxable income properly reportable for federal income tax  
18 purposes for the taxable year under the provisions of the  
19 Internal Revenue Code. Taxable income may be less than  
20 zero. However, for taxable years ending on or after  
21 December 31, 1986, net operating loss carryforwards from  
22 taxable years ending prior to December 31, 1986, may not  
23 exceed the sum of federal taxable income for the taxable  
24 year before net operating loss deduction, plus the excess  
25 of addition modifications over subtraction modifications  
26 for the taxable year. For taxable years ending prior to  
27 December 31, 1986, taxable income may never be an amount in  
28 excess of the net operating loss for the taxable year as  
29 defined in subsections (c) and (d) of Section 172 of the  
30 Internal Revenue Code, provided that when taxable income of  
31 a corporation (other than a Subchapter S corporation),  
32 trust, or estate is less than zero and addition  
33 modifications, other than those provided by subparagraph  
34 (E) of paragraph (2) of subsection (b) for corporations or  
35 subparagraph (E) of paragraph (2) of subsection (c) for

1 trusts and estates, exceed subtraction modifications, an  
2 addition modification must be made under those  
3 subparagraphs for any other taxable year to which the  
4 taxable income less than zero (net operating loss) is  
5 applied under Section 172 of the Internal Revenue Code or  
6 under subparagraph (E) of paragraph (2) of this subsection  
7 (e) applied in conjunction with Section 172 of the Internal  
8 Revenue Code.

9 (2) Special rule. For purposes of paragraph (1) of this  
10 subsection, the taxable income properly reportable for  
11 federal income tax purposes shall mean:

12 (A) Certain life insurance companies. In the case  
13 of a life insurance company subject to the tax imposed  
14 by Section 801 of the Internal Revenue Code, life  
15 insurance company taxable income, plus the amount of  
16 distribution from pre-1984 policyholder surplus  
17 accounts as calculated under Section 815a of the  
18 Internal Revenue Code;

19 (B) Certain other insurance companies. In the case  
20 of mutual insurance companies subject to the tax  
21 imposed by Section 831 of the Internal Revenue Code,  
22 insurance company taxable income;

23 (C) Regulated investment companies. In the case of  
24 a regulated investment company subject to the tax  
25 imposed by Section 852 of the Internal Revenue Code,  
26 investment company taxable income;

27 (D) Real estate investment trusts. In the case of a  
28 real estate investment trust subject to the tax imposed  
29 by Section 857 of the Internal Revenue Code, real  
30 estate investment trust taxable income;

31 (E) Consolidated corporations. In the case of a  
32 corporation which is a member of an affiliated group of  
33 corporations filing a consolidated income tax return  
34 for the taxable year for federal income tax purposes,  
35 taxable income determined as if such corporation had  
36 filed a separate return for federal income tax purposes



1 for the taxable year and each preceding taxable year  
2 for which it was a member of an affiliated group. For  
3 purposes of this subparagraph, the taxpayer's separate  
4 taxable income shall be determined as if the election  
5 provided by Section 243(b) (2) of the Internal Revenue  
6 Code had been in effect for all such years;

7 (F) Cooperatives. In the case of a cooperative  
8 corporation or association, the taxable income of such  
9 organization determined in accordance with the  
10 provisions of Section 1381 through 1388 of the Internal  
11 Revenue Code;

12 (G) Subchapter S corporations. In the case of: (i)  
13 a Subchapter S corporation for which there is in effect  
14 an election for the taxable year under Section 1362 of  
15 the Internal Revenue Code, the taxable income of such  
16 corporation determined in accordance with Section  
17 1363(b) of the Internal Revenue Code, except that  
18 taxable income shall take into account those items  
19 which are required by Section 1363(b)(1) of the  
20 Internal Revenue Code to be separately stated; and (ii)  
21 a Subchapter S corporation for which there is in effect  
22 a federal election to opt out of the provisions of the  
23 Subchapter S Revision Act of 1982 and have applied  
24 instead the prior federal Subchapter S rules as in  
25 effect on July 1, 1982, the taxable income of such  
26 corporation determined in accordance with the federal  
27 Subchapter S rules as in effect on July 1, 1982; and

28 (H) Partnerships. In the case of a partnership,  
29 taxable income determined in accordance with Section  
30 703 of the Internal Revenue Code, except that taxable  
31 income shall take into account those items which are  
32 required by Section 703(a)(1) to be separately stated  
33 but which would be taken into account by an individual  
34 in calculating his taxable income.

35 (f) Valuation limitation amount.

1           (1) In general. The valuation limitation amount  
2 referred to in subsections (a) (2) (G), (c) (2) (I) and  
3 (d) (2) (E) is an amount equal to:

4           (A) The sum of the pre-August 1, 1969 appreciation  
5 amounts (to the extent consisting of gain reportable  
6 under the provisions of Section 1245 or 1250 of the  
7 Internal Revenue Code) for all property in respect of  
8 which such gain was reported for the taxable year; plus

9           (B) The lesser of (i) the sum of the pre-August 1,  
10 1969 appreciation amounts (to the extent consisting of  
11 capital gain) for all property in respect of which such  
12 gain was reported for federal income tax purposes for  
13 the taxable year, or (ii) the net capital gain for the  
14 taxable year, reduced in either case by any amount of  
15 such gain included in the amount determined under  
16 subsection (a) (2) (F) or (c) (2) (H).

17           (2) Pre-August 1, 1969 appreciation amount.

18           (A) If the fair market value of property referred  
19 to in paragraph (1) was readily ascertainable on August  
20 1, 1969, the pre-August 1, 1969 appreciation amount for  
21 such property is the lesser of (i) the excess of such  
22 fair market value over the taxpayer's basis (for  
23 determining gain) for such property on that date  
24 (determined under the Internal Revenue Code as in  
25 effect on that date), or (ii) the total gain realized  
26 and reportable for federal income tax purposes in  
27 respect of the sale, exchange or other disposition of  
28 such property.

29           (B) If the fair market value of property referred  
30 to in paragraph (1) was not readily ascertainable on  
31 August 1, 1969, the pre-August 1, 1969 appreciation  
32 amount for such property is that amount which bears the  
33 same ratio to the total gain reported in respect of the  
34 property for federal income tax purposes for the  
35 taxable year, as the number of full calendar months in  
36 that part of the taxpayer's holding period for the

1 property ending July 31, 1969 bears to the number of  
2 full calendar months in the taxpayer's entire holding  
3 period for the property.

4 (C) The Department shall prescribe such  
5 regulations as may be necessary to carry out the  
6 purposes of this paragraph.

7 (g) Double deductions. Unless specifically provided  
8 otherwise, nothing in this Section shall permit the same item  
9 to be deducted more than once.

10 (h) Legislative intention. Except as expressly provided by  
11 this Section there shall be no modifications or limitations on  
12 the amounts of income, gain, loss or deduction taken into  
13 account in determining gross income, adjusted gross income or  
14 taxable income for federal income tax purposes for the taxable  
15 year, or in the amount of such items entering into the  
16 computation of base income and net income under this Act for  
17 such taxable year, whether in respect of property values as of  
18 August 1, 1969 or otherwise.

19 (Source: P.A. 91-192, eff. 7-20-99; 91-205, eff. 7-20-99;  
20 91-357, eff. 7-29-99; 91-541, eff. 8-13-99; 91-676, eff.  
21 12-23-99; 91-845, eff. 6-22-00; 91-913, eff. 1-1-01; 92-16,  
22 eff. 6-28-01; 92-244, eff. 8-3-01; 92-439, eff. 8-17-01;  
23 92-603, eff. 6-28-02; 92-626, eff. 7-11-02; 92-651, eff.  
24 7-11-02; 92-846, eff. 8-23-02; revised 10-15-03.)

25 Section 50. The Hotel Operators' Occupation Tax Act is  
26 amended by changing Section 6 as follows:

27 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

28 Sec. 6. Except as provided hereinafter in this Section, on  
29 or before the last day of each calendar month, every person  
30 engaged in the business of renting, leasing or letting rooms in  
31 a hotel in this State during the preceding calendar month shall  
32 file a return with the Department, stating:

- 1           1. The name of the operator;
- 2           2. His residence address and the address of his
- 3           principal place of business and the address of the
- 4           principal place of business (if that is a different
- 5           address) from which he engages in the business of renting,
- 6           leasing or letting rooms in a hotel in this State;
- 7           3. Total amount of rental receipts received by him
- 8           during the preceding calendar month from renting, leasing
- 9           or letting rooms during such preceding calendar month;
- 10          4. Total amount of rental receipts received by him
- 11          during the preceding calendar month from renting, leasing
- 12          or letting rooms to permanent residents during such
- 13          preceding calendar month;
- 14          5. Total amount of other exclusions from gross rental
- 15          receipts allowed by this Act;
- 16          6. Gross rental receipts which were received by him
- 17          during the preceding calendar month and upon the basis of
- 18          which the tax is imposed;
- 19          7. The amount of tax due;
- 20          8. Such other reasonable information as the Department
- 21          may require.

22          If the operator's average monthly tax liability to the  
23          Department does not exceed \$200, the Department may authorize  
24          his returns to be filed on a quarter annual basis, with the  
25          return for January, February and March of a given year being  
26          due by April 30 of such year; with the return for April, May  
27          and June of a given year being due by July 31 of such year; with  
28          the return for July, August and September of a given year being  
29          due by October 31 of such year, and with the return for  
30          October, November and December of a given year being due by  
31          January 31 of the following year.

32          If the operator's average monthly tax liability to the  
33          Department does not exceed \$50, the Department may authorize  
34          his returns to be filed on an annual basis, with the return for  
35          a given year being due by January 31 of the following year.

36          Such quarter annual and annual returns, as to form and

1 substance, shall be subject to the same requirements as monthly  
2 returns.

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

10 Where the same person has more than 1 business registered  
11 with the Department under separate registrations under this  
12 Act, such person shall not file each return that is due as a  
13 single return covering all such registered businesses, but  
14 shall file separate returns for each such registered business.

15 In his return, the operator shall determine the value of  
16 any consideration other than money received by him in  
17 connection with the renting, leasing or letting of rooms in the  
18 course of his business and he shall include such value in his  
19 return. Such determination shall be subject to review and  
20 revision by the Department in the manner hereinafter provided  
21 for the correction of returns.

22 Where the operator is a corporation, the return filed on  
23 behalf of such corporation shall be signed by the president,  
24 vice-president, secretary or treasurer or by the properly  
25 accredited agent of such corporation.

26 The person filing the return herein provided for shall, at  
27 the time of filing such return, pay to the Department the  
28 amount of tax herein imposed. The operator filing the return  
29 under this Section shall, at the time of filing such return,  
30 pay to the Department the amount of tax imposed by this Act  
31 less a discount of 2.1% or \$25 per calendar year, whichever is  
32 greater, which is allowed to reimburse the operator for the  
33 expenses incurred in keeping records, preparing and filing  
34 returns, remitting the tax and supplying data to the Department  
35 on request.

36 There shall be deposited in the Build Illinois Fund in the

1 State Treasury for each State fiscal year 40% of the amount of  
2 total net proceeds from the tax imposed by subsection (a) of  
3 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited  
4 in the Illinois Sports Facilities Fund and credited to the  
5 Subsidy Account each fiscal year by making monthly deposits in  
6 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies in  
7 such deposits for prior months, and an additional \$8,000,000  
8 shall be deposited in the Illinois Sports Facilities Fund and  
9 credited to the Advance Account each fiscal year by making  
10 monthly deposits in the amount of 1/8 of \$8,000,000 plus any  
11 cumulative deficiencies in such deposits for prior months;  
12 provided, that for fiscal years ending after June 30, 2001, the  
13 amount to be so deposited into the Illinois Sports Facilities  
14 Fund and credited to the Advance Account each fiscal year shall  
15 be increased from \$8,000,000 to the then applicable Advance  
16 Amount and the required monthly deposits beginning with July  
17 2001 shall be in the amount of 1/8 of the then applicable  
18 Advance Amount plus any cumulative deficiencies in those  
19 deposits for prior months. (The deposits of the additional  
20 \$8,000,000 or the then applicable Advance Amount, as  
21 applicable, during each fiscal year shall be treated as  
22 advances of funds to the Illinois Sports Facilities Authority  
23 for its corporate purposes to the extent paid to the Authority  
24 or its trustee and shall be repaid into the General Revenue  
25 Fund in the State Treasury by the State Treasurer on behalf of  
26 the Authority pursuant to Section 19 of the Illinois Sports  
27 Facilities Authority Act, as amended. If in any fiscal year the  
28 full amount of the then applicable Advance Amount is not repaid  
29 into the General Revenue Fund, then the deficiency shall be  
30 paid from the amount in the Local Government Distributive Fund  
31 that would otherwise be allocated to the City of Chicago under  
32 the State Revenue Sharing Act.)

33 For purposes of the foregoing paragraph, the term "Advance  
34 Amount" means, for fiscal year 2002, \$22,179,000, and for  
35 subsequent fiscal years through fiscal year 2032, 105.615% of  
36 the Advance Amount for the immediately preceding fiscal year,

1 rounded up to the nearest \$1,000.

2 Of the remaining 60% of the amount of total net proceeds  
3 from the tax imposed by subsection (a) of Section 3 after all  
4 required deposits in the Illinois Sports Facilities Fund, the  
5 amount equal to 8% of the net revenue realized from the Hotel  
6 Operators' Occupation Tax Act plus an amount equal to 8% of the  
7 net revenue realized from any tax imposed under Section 4.05 of  
8 the Chicago World's Fair-1992 Authority Act during the  
9 preceding month shall be deposited in the Local Tourism Fund  
10 each month for purposes authorized by Section 605-705 of the  
11 Department of Commerce and Economic Opportunity Community  
12 ~~Affairs~~ Law (20 ILCS 605/605-705) ~~in the Local Tourism Fund,~~  
13 and beginning August 1, 1999, the amount equal to 4.5% of the  
14 net revenue realized from the Hotel Operators' Occupation Tax  
15 Act during the preceding month shall be deposited into the  
16 International Tourism Fund for the purposes authorized in  
17 Section 605-707 ~~605-725~~ of the Department of Commerce and  
18 Economic Opportunity Community ~~Affairs~~ Law. "Net revenue  
19 realized for a month" means the revenue collected by the State  
20 under that Act during the previous month less the amount paid  
21 out during that same month as refunds to taxpayers for  
22 overpayment of liability under that Act.

23 After making all these deposits, all other proceeds of the  
24 tax imposed under subsection (a) of Section 3 shall be  
25 deposited in the General Revenue Fund in the State Treasury.  
26 All moneys received by the Department from the additional tax  
27 imposed under subsection (b) of Section 3 shall be deposited  
28 into the Build Illinois Fund in the State Treasury.

29 The Department may, upon separate written notice to a  
30 taxpayer, require the taxpayer to prepare and file with the  
31 Department on a form prescribed by the Department within not  
32 less than 60 days after receipt of the notice an annual  
33 information return for the tax year specified in the notice.  
34 Such annual return to the Department shall include a statement  
35 of gross receipts as shown by the operator's last State income  
36 tax return. If the total receipts of the business as reported

1 in the State income tax return do not agree with the gross  
2 receipts reported to the Department for the same period, the  
3 operator shall attach to his annual information return a  
4 schedule showing a reconciliation of the 2 amounts and the  
5 reasons for the difference. The operator's annual information  
6 return to the Department shall also disclose pay roll  
7 information of the operator's business during the year covered  
8 by such return and any additional reasonable information which  
9 the Department deems would be helpful in determining the  
10 accuracy of the monthly, quarterly or annual tax returns by  
11 such operator as hereinbefore provided for in this Section.

12 If the annual information return required by this Section  
13 is not filed when and as required the taxpayer shall be liable  
14 for a penalty in an amount determined in accordance with  
15 Section 3-4 of the Uniform Penalty and Interest Act until such  
16 return is filed as required, the penalty to be assessed and  
17 collected in the same manner as any other penalty provided for  
18 in this Act.

19 The chief executive officer, proprietor, owner or highest  
20 ranking manager shall sign the annual return to certify the  
21 accuracy of the information contained therein. Any person who  
22 willfully signs the annual return containing false or  
23 inaccurate information shall be guilty of perjury and punished  
24 accordingly. The annual return form prescribed by the  
25 Department shall include a warning that the person signing the  
26 return may be liable for perjury.

27 The foregoing portion of this Section concerning the filing  
28 of an annual information return shall not apply to an operator  
29 who is not required to file an income tax return with the  
30 United States Government.

31 (Source: P.A. 92-16, eff. 6-28-01; 92-600, eff. 6-28-02;  
32 revised 10-15-03.)

33 (35 ILCS 200/18-101.47 rep.)

34 Section 52. The Property Tax Code is amended by repealing  
35 Section 18-101.47 as added by Public Acts 92-855 and 92-884.



1 Section 55. The Illinois Pension Code is amended by  
2 changing the headings of Articles 9 and 13 as follows:

3 (40 ILCS 5/Art. 9 heading)

4 ARTICLE 9. COUNTY EMPLOYEES' AND OFFICERS'  
5 ANNUITY AND BENEFIT FUND - COUNTIES OVER  
6 3,000,000 ~~500,000~~ INHABITANTS

7 (40 ILCS 5/Art. 13 heading)

8 ARTICLE 13. METROPOLITAN WATER RECLAMATION  
9 DISTRICT RETIREMENT FUND ~~SANITARY DISTRICT~~  
10 ~~EMPLOYEE'S AND TRUSTEES' ANNUITY AND BENEFIT FUND~~

11 Section 60. The Special Assessment Supplemental Bond and  
12 Procedures Act is amended by changing Section 55 as follows:

13 (50 ILCS 460/55)

14 Sec. 55. County clerk may collect. Pursuant to the Illinois  
15 constitutional and statutory provisions relating to  
16 intergovernmental cooperation, the county clerk of any county  
17 in which property subject to a special assessment is located  
18 may, but shall not be required to, agree to mail bills for a  
19 special assessment with the regular tax bills of the county, or  
20 otherwise as may be provided by a special assessment law. If  
21 the clerk agrees to mail such bills with the regular tax bills,  
22 then the annual amount due as of January 2 shall become due  
23 instead in even installments with each tax bill made during the  
24 year in which such January 2 date occurs, thus deferring to  
25 later date in the year the obligation to pay the assessments.

26 If ~~in the event that~~ the county clerk does not agree to  
27 mail the ~~such~~ bills, or if ~~in the event that~~ the municipality  
28 declines to request the county clerk to mail the ~~said~~ bills,  
29 the municipality still may bill the annual amount due, as of  
30 January 2 ~~and~~, in 2 even installments to become due on or about  
31 the due dates ~~date~~ for the real estate tax bills issued by the

1 county clerk during the year in which the January 2 ~~2nd~~ date  
2 occurs, thus ~~thereby~~ deferring ~~to later dates in said year~~ the  
3 obligation to pay the assessment installment to later dates in  
4 that year.

5 ~~If In the event that~~ the county clerk agrees to mail the  
6 ~~such~~ bills on behalf of a municipality, the county may charge a  
7 fee for such services to be paid from the special assessment.  
8 The ~~Such~~ fee shall be considered as a cost of making, levying,  
9 and collecting the assessment provided for in Section 9-2-139  
10 of the Illinois Municipal Code.

11 (Source: P.A. 93-196, eff. 7-14-03; 93-222, eff. 1-1-04;  
12 revised 9-11-03.)

13 Section 65. The School Code is amended by changing Section  
14 10-20.21a as follows:

15 (105 ILCS 5/10-20.21a)

16 (Text of Section before amendment by P.A. 93-644)

17 Sec. 10-20.21a. Contracts for charter bus services. To  
18 award contracts for providing charter bus services for the sole  
19 purpose of transporting students regularly enrolled in grade 12  
20 or below to or from interscholastic athletic or interscholastic  
21 or school sponsored activities.

22 All contracts for providing charter bus services for the  
23 sole purpose of transporting students regularly enrolled in  
24 grade 12 or below to or from interscholastic athletic or  
25 interscholastic or school sponsored activities must contain  
26 clause (A) as set forth below, except that a contract with an  
27 out-of-state company may contain clause (B), as set forth  
28 below, or clause (A). The clause must be set forth in the body  
29 of the contract in typeface of at least 12 points and all upper  
30 case letters:

31 (A) "ALL OF THE CHARTER BUS DRIVERS WHO WILL BE PROVIDING  
32 SERVICES UNDER THIS CONTRACT HAVE, OR WILL HAVE BEFORE ANY  
33 SERVICES ARE PROVIDED:

34 (1) SUBMITTED THEIR FINGERPRINTS TO A STATE POLICE

1 AGENCY AND THE FEDERAL BUREAU OF INVESTIGATION FOR A  
2 CRIMINAL BACKGROUND CHECK, RESULTING IN A DETERMINATION  
3 THAT THEY HAVE NOT BEEN CONVICTED OF COMMITTING ANY OF THE  
4 OFFENSES SET FORTH IN SUBDIVISION (C-1) (4) OF SECTION 6-508  
5 OF THE ILLINOIS VEHICLE CODE; AND

6 (2) DEMONSTRATED PHYSICAL FITNESS TO OPERATE SCHOOL  
7 BUSES BY SUBMITTING THE RESULTS OF A MEDICAL EXAMINATION,  
8 INCLUDING TESTS FOR DRUG USE, TO A STATE REGULATORY  
9 AGENCY."

10 (B) "NOT ALL OF THE CHARTER BUS DRIVERS WHO WILL BE  
11 PROVIDING SERVICES UNDER THIS CONTRACT HAVE, OR WILL HAVE  
12 BEFORE ANY SERVICES ARE PROVIDED:

13 (1) SUBMITTED THEIR FINGERPRINTS TO A STATE POLICE  
14 AGENCY AND THE FEDERAL BUREAU OF INVESTIGATION FOR A  
15 CRIMINAL BACKGROUND CHECK, RESULTING IN A DETERMINATION  
16 THAT THEY HAVE NOT BEEN CONVICTED OF COMMITTING ANY OF THE  
17 OFFENSES SET FORTH IN SUBDIVISION (C-1) (4) OF SECTION 6-508  
18 OF THE ILLINOIS VEHICLE CODE; AND

19 (2) DEMONSTRATED PHYSICAL FITNESS TO OPERATE SCHOOL  
20 BUSES BY SUBMITTING THE RESULTS OF A MEDICAL EXAMINATION,  
21 INCLUDING TESTS FOR DRUG USE, TO A STATE REGULATORY  
22 AGENCY."

23 (Source: P.A. 93-476, eff. 1-1-04.)

24 (Text of Section after amendment by P.A. 93-644)

25 Sec. 10-20.21a. Contracts for charter bus services. To  
26 award contracts for providing charter bus services for the sole  
27 purpose of transporting students regularly enrolled in grade 12  
28 or below to or from interscholastic athletic or interscholastic  
29 or school sponsored activities.

30 All contracts for providing charter bus services for the  
31 sole purpose of transporting students regularly enrolled in  
32 grade 12 or below to or from interscholastic athletic or  
33 interscholastic or school sponsored activities must contain  
34 clause (A) as set forth below, except that a contract with an  
35 out-of-state company may contain clause (B), as set forth

1 below, or clause (A). The clause must be set forth in the body  
2 of the contract in typeface of at least 12 points and all upper  
3 case letters:

4 (A) "ALL OF THE CHARTER BUS DRIVERS WHO WILL BE PROVIDING  
5 SERVICES UNDER THIS CONTRACT HAVE, OR WILL HAVE BEFORE ANY  
6 SERVICES ARE PROVIDED:

7 (1) SUBMITTED THEIR FINGERPRINTS TO THE DEPARTMENT OF  
8 STATE POLICE IN THE FORM AND MANNER PRESCRIBED BY THE  
9 DEPARTMENT OF STATE POLICE. THESE FINGERPRINTS SHALL BE  
10 CHECKED AGAINST THE FINGERPRINT RECORDS NOW AND HEREAFTER  
11 FILED IN THE DEPARTMENT OF STATE POLICE AND FEDERAL BUREAU  
12 OF INVESTIGATION CRIMINAL HISTORY RECORDS DATABASES. THE  
13 FINGERPRINT CHECK HAS RESULTED ~~A STATE POLICE AGENCY AND~~  
14 ~~THE FEDERAL BUREAU OF INVESTIGATION FOR A CRIMINAL~~  
15 ~~BACKGROUND CHECK, RESULTING~~ IN A DETERMINATION THAT THEY  
16 HAVE NOT BEEN CONVICTED OF COMMITTING ANY OF THE OFFENSES  
17 SET FORTH IN SUBDIVISION (C-1) (4) OF SECTION 6-508 OF THE  
18 ILLINOIS VEHICLE CODE; AND

19 (2) DEMONSTRATED PHYSICAL FITNESS TO OPERATE SCHOOL  
20 BUSES BY SUBMITTING THE RESULTS OF A MEDICAL EXAMINATION,  
21 INCLUDING TESTS FOR DRUG USE, TO A STATE REGULATORY  
22 AGENCY."

23 (B) "NOT ALL OF THE CHARTER BUS DRIVERS WHO WILL BE  
24 PROVIDING SERVICES UNDER THIS CONTRACT HAVE, OR WILL HAVE  
25 BEFORE ANY SERVICES ARE PROVIDED:

26 (1) SUBMITTED THEIR FINGERPRINTS TO THE DEPARTMENT OF  
27 STATE POLICE IN THE FORM AND MANNER PRESCRIBED BY THE  
28 DEPARTMENT OF STATE POLICE. THESE FINGERPRINTS SHALL BE  
29 CHECKED AGAINST THE FINGERPRINT RECORDS NOW AND HEREAFTER  
30 FILED IN THE DEPARTMENT OF STATE POLICE AND FEDERAL BUREAU  
31 OF INVESTIGATION CRIMINAL HISTORY RECORDS DATABASES. THE  
32 FINGERPRINT CHECK HAS RESULTED ~~A STATE POLICE AGENCY AND~~  
33 ~~THE FEDERAL BUREAU OF INVESTIGATION FOR A CRIMINAL~~  
34 ~~BACKGROUND CHECK, RESULTING~~ IN A DETERMINATION THAT THEY  
35 HAVE NOT BEEN CONVICTED OF COMMITTING ANY OF THE OFFENSES  
36 SET FORTH IN SUBDIVISION (C-1) (4) OF SECTION 6-508 OF THE

1 ILLINOIS VEHICLE CODE; AND

2 (2) DEMONSTRATED PHYSICAL FITNESS TO OPERATE SCHOOL  
3 BUSES BY SUBMITTING THE RESULTS OF A MEDICAL EXAMINATION,  
4 INCLUDING TESTS FOR DRUG USE, TO A STATE REGULATORY  
5 AGENCY."

6 (Source: P.A. 93-476, eff. 1-1-04; 93-644, eff. 6-1-04; revised  
7 1-13-04.)

8 Section 70. The Riverboat Gambling Act is amended by  
9 changing Sections 4, 7, 12, and 13 as follows:

10 (230 ILCS 10/4) (from Ch. 120, par. 2404)

11 Sec. 4. Definitions. As used in this Act:

12 (a) "Board" means the Illinois Gaming Board.

13 (b) "Occupational license" means a license issued by the  
14 Board to a person or entity to perform an occupation which the  
15 Board has identified as requiring a license to engage in  
16 riverboat gambling in Illinois.

17 (c) "Gambling game" includes, but is not limited to,  
18 baccarat, twenty-one, poker, craps, slot machine, video game of  
19 chance, roulette wheel, klondike table, punchboard, faro  
20 layout, keno layout, numbers ticket, push card, jar ticket, or  
21 pull tab which is authorized by the Board as a wagering device  
22 under this Act.

23 (d) "Riverboat" means a self-propelled excursion boat, a  
24 permanently moored barge, or permanently moored barges that are  
25 permanently fixed together to operate as one vessel, on which  
26 lawful gambling is authorized and licensed as provided in this  
27 Act.

28 (e) "Managers license" means a license issued by the Board  
29 to a person or entity to manage gambling operations conducted  
30 by the State pursuant to Section 7.3 ~~7.2~~.

31 (f) "Dock" means the location where a riverboat moors for  
32 the purpose of embarking passengers for and disembarking  
33 passengers from the riverboat.

34 (g) "Gross receipts" means the total amount of money

1 exchanged for the purchase of chips, tokens or electronic cards  
2 by riverboat patrons.

3 (h) "Adjusted gross receipts" means the gross receipts less  
4 winnings paid to wagerers.

5 (i) "Cheat" means to alter the selection of criteria which  
6 determine the result of a gambling game or the amount or  
7 frequency of payment in a gambling game.

8 (j) "Department" means the Department of Revenue.

9 (k) "Gambling operation" means the conduct of authorized  
10 gambling games upon a riverboat.

11 (l) "License bid" means the lump sum amount of money that  
12 an applicant bids and agrees to pay the State in return for an  
13 owners license that is re-issued on or after July 1, 2003.

14 (m) The terms "minority person" and "female" shall have the  
15 same meaning as defined in Section 2 of the Business Enterprise  
16 for Minorities, Females, and Persons with Disabilities Act.

17 (Source: P.A. 92-600, eff. 6-28-02; 93-28, eff. 6-20-03;  
18 revisory 1-28-04.)

19 (230 ILCS 10/7) (from Ch. 120, par. 2407)

20 Sec. 7. Owners Licenses.

21 (a) The Board shall issue owners licenses to persons, firms  
22 or corporations which apply for such licenses upon payment to  
23 the Board of the non-refundable license fee set by the Board,  
24 upon payment of a \$25,000 license fee for the first year of  
25 operation and a \$5,000 license fee for each succeeding year and  
26 upon a determination by the Board that the applicant is  
27 eligible for an owners license pursuant to this Act and the  
28 rules of the Board. A person, firm or corporation is ineligible  
29 to receive an owners license if:

30 (1) the person has been convicted of a felony under the  
31 laws of this State, any other state, or the United States;

32 (2) the person has been convicted of any violation of  
33 Article 28 of the Criminal Code of 1961, or substantially  
34 similar laws of any other jurisdiction;

35 (3) the person has submitted an application for a

1 license under this Act which contains false information;

2 (4) the person is a member of the Board;

3 (5) a person defined in (1), (2), (3) or (4) is an  
4 officer, director or managerial employee of the firm or  
5 corporation;

6 (6) the firm or corporation employs a person defined in  
7 (1), (2), (3) or (4) who participates in the management or  
8 operation of gambling operations authorized under this  
9 Act;

10 (7) (blank); or

11 (8) a license of the person, firm or corporation issued  
12 under this Act, or a license to own or operate gambling  
13 facilities in any other jurisdiction, has been revoked.

14 (b) In determining whether to grant an owners license to an  
15 applicant, the Board shall consider:

16 (1) the character, reputation, experience and  
17 financial integrity of the applicants and of any other or  
18 separate person that either:

19 (A) controls, directly or indirectly, such  
20 applicant, or

21 (B) is controlled, directly or indirectly, by such  
22 applicant or by a person which controls, directly or  
23 indirectly, such applicant;

24 (2) the facilities or proposed facilities for the  
25 conduct of riverboat gambling;

26 (3) the highest prospective total revenue to be derived  
27 by the State from the conduct of riverboat gambling;

28 (4) the extent to which the ownership of the applicant  
29 reflects the diversity of the State by including minority  
30 persons and females and the good faith affirmative action  
31 plan of each applicant to recruit, train and upgrade  
32 minority persons and females in all employment  
33 classifications;

34 (5) the financial ability of the applicant to purchase  
35 and maintain adequate liability and casualty insurance;

36 (6) whether the applicant has adequate capitalization

1 to provide and maintain, for the duration of a license, a  
2 riverboat;

3 (7) the extent to which the applicant exceeds or meets  
4 other standards for the issuance of an owners license which  
5 the Board may adopt by rule; and

6 (8) The amount of the applicant's license bid.

7 (c) Each owners license shall specify the place where  
8 riverboats shall operate and dock.

9 (d) Each applicant shall submit with his application, on  
10 forms provided by the Board, 2 sets of his fingerprints.

11 (e) The Board may issue up to 10 licenses authorizing the  
12 holders of such licenses to own riverboats. In the application  
13 for an owners license, the applicant shall state the dock at  
14 which the riverboat is based and the water on which the  
15 riverboat will be located. The Board shall issue 5 licenses to  
16 become effective not earlier than January 1, 1991. Three of  
17 such licenses shall authorize riverboat gambling on the  
18 Mississippi River, or, with approval by the municipality in  
19 which the riverboat is docked on August 7, 2003, ~~the effective~~  
20 ~~date of this amendatory Act of the 93rd Assembly,~~ in a  
21 municipality that (1) borders on the Mississippi River or is  
22 within 5 miles of the city limits of a municipality that  
23 borders on the Mississippi River and (2), on August 7, 2003,  
24 ~~the effective date of this amendatory Act of the 93rd General~~  
25 ~~Assembly,~~ has a riverboat conducting riverboat gambling  
26 operations pursuant to a license issued under this Act; ~~7~~ one of  
27 which shall authorize riverboat gambling from a home dock in  
28 the city of East St. Louis. One other license shall authorize  
29 riverboat gambling on the Illinois River south of Marshall  
30 County. The Board shall issue one additional license to become  
31 effective not earlier than March 1, 1992, which shall authorize  
32 riverboat gambling on the Des Plaines River in Will County. The  
33 Board may issue 4 additional licenses to become effective not  
34 earlier than March 1, 1992. In determining the water upon which  
35 riverboats will operate, the Board shall consider the economic  
36 benefit which riverboat gambling confers on the State, and



1 shall seek to assure that all regions of the State share in the  
2 economic benefits of riverboat gambling.

3 In granting all licenses, the Board may give favorable  
4 consideration to economically depressed areas of the State, to  
5 applicants presenting plans which provide for significant  
6 economic development over a large geographic area, and to  
7 applicants who currently operate non-gambling riverboats in  
8 Illinois. The Board shall review all applications for owners  
9 licenses, and shall inform each applicant of the Board's  
10 decision. The Board may grant an owners license to an applicant  
11 that has not submitted the highest license bid, but if it does  
12 not select the highest bidder, the Board shall issue a written  
13 decision explaining why another applicant was selected and  
14 identifying the factors set forth in this Section that favored  
15 the winning bidder.

16 In addition to any other revocation powers granted to the  
17 Board under this Act, the Board may revoke the owners license  
18 of a licensee which fails to begin conducting gambling within  
19 15 months of receipt of the Board's approval of the application  
20 if the Board determines that license revocation is in the best  
21 interests of the State.

22 (f) The first 10 owners licenses issued under this Act  
23 shall permit the holder to own up to 2 riverboats and equipment  
24 thereon for a period of 3 years after the effective date of the  
25 license. Holders of the first 10 owners licenses must pay the  
26 annual license fee for each of the 3 years during which they  
27 are authorized to own riverboats.

28 (g) Upon the termination, expiration, or revocation of each  
29 of the first 10 licenses, which shall be issued for a 3 year  
30 period, all licenses are renewable annually upon payment of the  
31 fee and a determination by the Board that the licensee  
32 continues to meet all of the requirements of this Act and the  
33 Board's rules. However, for licenses renewed on or after May 1,  
34 1998, renewal shall be for a period of 4 years, unless the  
35 Board sets a shorter period.

36 (h) An owners license shall entitle the licensee to own up

1 to 2 riverboats. A licensee shall limit the number of gambling  
2 participants to 1,200 for any such owners license. A licensee  
3 may operate both of its riverboats concurrently, provided that  
4 the total number of gambling participants on both riverboats  
5 does not exceed 1,200. Riverboats licensed to operate on the  
6 Mississippi River and the Illinois River south of Marshall  
7 County shall have an authorized capacity of at least 500  
8 persons. Any other riverboat licensed under this Act shall have  
9 an authorized capacity of at least 400 persons.

10 (i) A licensed owner is authorized to apply to the Board  
11 for and, if approved therefor, to receive all licenses from the  
12 Board necessary for the operation of a riverboat, including a  
13 liquor license, a license to prepare and serve food for human  
14 consumption, and other necessary licenses. All use, occupation  
15 and excise taxes which apply to the sale of food and beverages  
16 in this State and all taxes imposed on the sale or use of  
17 tangible personal property apply to such sales aboard the  
18 riverboat.

19 (j) The Board may issue or re-issue a license authorizing a  
20 riverboat to dock in a municipality or approve a relocation  
21 under Section 11.2 only if, prior to the issuance or  
22 re-issuance of the license or approval, the governing body of  
23 the municipality in which the riverboat will dock has by a  
24 majority vote approved the docking of riverboats in the  
25 municipality. The Board may issue or re-issue a license  
26 authorizing a riverboat to dock in areas of a county outside  
27 any municipality or approve a relocation under Section 11.2  
28 only if, prior to the issuance or re-issuance of the license or  
29 approval, the governing body of the county has by a majority  
30 vote approved of the docking of riverboats within such areas.

31 (Source: P.A. 92-600, eff. 6-28-02; 93-28, eff. 6-20-03;  
32 93-453, eff. 8-7-03; revised 1-27-04.)

33 (230 ILCS 10/12) (from Ch. 120, par. 2412)

34 Sec. 12. Admission tax; fees.

35 (a) A tax is hereby imposed upon admissions to riverboats

1 operated by licensed owners authorized pursuant to this Act.  
2 Until July 1, 2002, the rate is \$2 per person admitted. From  
3 July 1, 2002 ~~and~~ until July 1, 2003, the rate is \$3 per person  
4 admitted. Beginning July 1, 2003, for a licensee that admitted  
5 1,000,000 persons or fewer in the previous calendar year, the  
6 rate is \$3 per person admitted; for a licensee that admitted  
7 more than 1,000,000 but no more than 2,300,000 persons in the  
8 previous calendar year, the rate is \$4 per person admitted; and  
9 for a licensee that admitted more than 2,300,000 persons in the  
10 previous calendar year, the rate is \$5 per person admitted.  
11 ~~Beginning July 1, 2003, for a licensee that admitted 2,300,000~~  
12 ~~persons or fewer in the previous calendar year, the rate is \$4~~  
13 ~~per person admitted and for a licensee that admitted more than~~  
14 ~~2,300,000 persons in the previous calendar year, the rate is \$5~~  
15 ~~per person admitted.~~ This admission tax is imposed upon the  
16 licensed owner conducting gambling.

17 (1) The admission tax shall be paid for each admission.

18 (2) (Blank).

19 (3) The riverboat licensee may issue tax-free passes to  
20 actual and necessary officials and employees of the  
21 licensee or other persons actually working on the  
22 riverboat.

23 (4) The number and issuance of tax-free passes is  
24 subject to the rules of the Board, and a list of all  
25 persons to whom the tax-free passes are issued shall be  
26 filed with the Board.

27 (a-5) A fee is hereby imposed upon admissions operated by  
28 licensed managers on behalf of the State pursuant to Section  
29 7.3 at the rates provided in this subsection (a-5). For a  
30 licensee that admitted 1,000,000 persons or fewer in the  
31 previous calendar year, the rate is \$3 per person admitted; for  
32 a licensee that admitted more than 1,000,000 but no more than  
33 2,300,000 persons in the previous calendar year, the rate is \$4  
34 per person admitted; and for a licensee that admitted more than  
35 2,300,000 persons in the previous calendar year, the rate is \$5  
36 per person admitted.

1 (1) The admission fee shall be paid for each admission.

2 (2) (Blank).

3 (3) The licensed manager may issue fee-free passes to  
4 actual and necessary officials and employees of the manager  
5 or other persons actually working on the riverboat.

6 (4) The number and issuance of fee-free passes is  
7 subject to the rules of the Board, and a list of all  
8 persons to whom the fee-free passes are issued shall be  
9 filed with the Board.

10 (b) From the tax imposed under subsection (a) and the fee  
11 imposed under subsection (a-5), a municipality shall receive  
12 from the State \$1 for each person embarking on a riverboat  
13 docked within the municipality, and a county shall receive \$1  
14 for each person embarking on a riverboat docked within the  
15 county but outside the boundaries of any municipality. The  
16 municipality's or county's share shall be collected by the  
17 Board on behalf of the State and remitted quarterly by the  
18 State, subject to appropriation, to the treasurer of the unit  
19 of local government for deposit in the general fund.

20 (c) The licensed owner shall pay the entire admission tax  
21 to the Board and the licensed manager shall pay the entire  
22 admission fee to the Board. Such payments shall be made daily.  
23 Accompanying each payment shall be a return on forms provided  
24 by the Board which shall include other information regarding  
25 admissions as the Board may require. Failure to submit either  
26 the payment or the return within the specified time may result  
27 in suspension or revocation of the owners or managers license.

28 (d) The Board shall administer and collect the admission  
29 tax imposed by this Section, to the extent practicable, in a  
30 manner consistent with the provisions of Sections 4, 5, 5a, 5b,  
31 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9 and 10 of the  
32 Retailers' Occupation Tax Act and Section 3-7 of the Uniform  
33 Penalty and Interest Act.

34 (Source: P.A. 92-595, eff. 6-28-02; 93-27, eff. 6-20-03; 93-28,  
35 eff. 6-20-03; revised 8-1-03.)

1 (230 ILCS 10/13) (from Ch. 120, par. 2413)

2 Sec. 13. Wagering tax; rate; distribution.

3 (a) Until January 1, 1998, a tax is imposed on the adjusted  
4 gross receipts received from gambling games authorized under  
5 this Act at the rate of 20%.

6 (a-1) From January 1, 1998 until July 1, 2002, a privilege  
7 tax is imposed on persons engaged in the business of conducting  
8 riverboat gambling operations, based on the adjusted gross  
9 receipts received by a licensed owner from gambling games  
10 authorized under this Act at the following rates:

11 15% of annual adjusted gross receipts up to and  
12 including \$25,000,000;

13 20% of annual adjusted gross receipts in excess of  
14 \$25,000,000 but not exceeding \$50,000,000;

15 25% of annual adjusted gross receipts in excess of  
16 \$50,000,000 but not exceeding \$75,000,000;

17 30% of annual adjusted gross receipts in excess of  
18 \$75,000,000 but not exceeding \$100,000,000;

19 35% of annual adjusted gross receipts in excess of  
20 \$100,000,000.

21 (a-2) From July 1, 2002 until July 1, 2003, a privilege tax  
22 is imposed on persons engaged in the business of conducting  
23 riverboat gambling operations, other than licensed managers  
24 conducting riverboat gambling operations on behalf of the  
25 State, based on the adjusted gross receipts received by a  
26 licensed owner from gambling games authorized under this Act at  
27 the following rates:

28 15% of annual adjusted gross receipts up to and  
29 including \$25,000,000;

30 22.5% of annual adjusted gross receipts in excess of  
31 \$25,000,000 but not exceeding \$50,000,000;

32 27.5% of annual adjusted gross receipts in excess of  
33 \$50,000,000 but not exceeding \$75,000,000;

34 32.5% of annual adjusted gross receipts in excess of  
35 \$75,000,000 but not exceeding \$100,000,000;

36 37.5% of annual adjusted gross receipts in excess of

1           \$100,000,000 but not exceeding \$150,000,000;  
2           45% of annual adjusted gross receipts in excess of  
3           \$150,000,000 but not exceeding \$200,000,000;  
4           50% of annual adjusted gross receipts in excess of  
5           \$200,000,000.

6           (a-3) Beginning July 1, 2003, a privilege tax is imposed on  
7 persons engaged in the business of conducting riverboat  
8 gambling operations, other than licensed managers conducting  
9 riverboat gambling operations on behalf of the State, based on  
10 the adjusted gross receipts received by a licensed owner from  
11 gambling games authorized under this Act at the following  
12 rates:

13           15% of annual adjusted gross receipts up to and  
14 including \$25,000,000;

15           27.5% of annual adjusted gross receipts in excess of  
16 \$25,000,000 but not exceeding \$37,500,000;

17           32.5% of annual adjusted gross receipts in excess of  
18 \$37,500,000 but not exceeding \$50,000,000;

19           37.5% of annual adjusted gross receipts in excess of  
20 \$50,000,000 but not exceeding \$75,000,000;

21           45% of annual adjusted gross receipts in excess of  
22 \$75,000,000 but not exceeding \$100,000,000;

23           50% of annual adjusted gross receipts in excess of  
24 \$100,000,000 but not exceeding \$250,000,000;

25           70% of annual adjusted gross receipts in excess of  
26 \$250,000,000.

27           An amount equal to the amount of wagering taxes collected  
28 under this subsection (a-3) that are in addition to the amount  
29 of wagering taxes that would have been collected if the  
30 wagering tax rates under subsection (a-2) were in effect shall  
31 be paid into the Common School Fund.

32           The privilege tax imposed under this subsection (a-3) shall  
33 no longer be imposed beginning on the earlier of (i) July 1,  
34 2005; (ii) the first date after June 20, 2003 ~~the effective~~  
35 ~~date of this amendatory Act of the 93rd General Assembly~~ that  
36 riverboat gambling operations are conducted pursuant to a

1 dormant license; or (iii) the first day that riverboat gambling  
2 operations are conducted under the authority of an owners  
3 license that is in addition to the 10 owners licenses initially  
4 authorized under this Act. For the purposes of this subsection  
5 (a-3), the term "dormant license" means an owners license that  
6 is authorized by this Act under which no riverboat gambling  
7 operations are being conducted on June 20, 2003 ~~the effective~~  
8 ~~date of this amendatory Act of the 93rd General Assembly.~~

9 (a-4) Beginning on the first day on which the tax imposed  
10 under subsection (a-3) is no longer imposed, a privilege tax is  
11 imposed on persons engaged in the business of conducting  
12 riverboat gambling operations, other than licensed managers  
13 conducting riverboat gambling operations on behalf of the  
14 State, based on the adjusted gross receipts received by a  
15 licensed owner from gambling games authorized under this Act at  
16 the following rates:

17 15% of annual adjusted gross receipts up to and  
18 including \$25,000,000;

19 22.5% of annual adjusted gross receipts in excess of  
20 \$25,000,000 but not exceeding \$50,000,000;

21 27.5% of annual adjusted gross receipts in excess of  
22 \$50,000,000 but not exceeding \$75,000,000;

23 32.5% of annual adjusted gross receipts in excess of  
24 \$75,000,000 but not exceeding \$100,000,000;

25 37.5% of annual adjusted gross receipts in excess of  
26 \$100,000,000 but not exceeding \$150,000,000;

27 45% of annual adjusted gross receipts in excess of  
28 \$150,000,000 but not exceeding \$200,000,000;

29 50% of annual adjusted gross receipts in excess of  
30 \$200,000,000.

31 (a-8) Riverboat gambling operations conducted by a  
32 licensed manager on behalf of the State are not subject to the  
33 tax imposed under this Section.

34 (a-10) The taxes imposed by this Section shall be paid by  
35 the licensed owner to the Board not later than 3:00 o'clock  
36 p.m. of the day after the day when the wagers were made.

1 (b) Until January 1, 1998, 25% of the tax revenue deposited  
2 in the State Gaming Fund under this Section shall be paid,  
3 subject to appropriation by the General Assembly, to the unit  
4 of local government which is designated as the home dock of the  
5 riverboat. Beginning January 1, 1998, from the tax revenue  
6 deposited in the State Gaming Fund under this Section, an  
7 amount equal to 5% of adjusted gross receipts generated by a  
8 riverboat shall be paid monthly, subject to appropriation by  
9 the General Assembly, to the unit of local government that is  
10 designated as the home dock of the riverboat. From the tax  
11 revenue deposited in the State Gaming Fund pursuant to  
12 riverboat gambling operations conducted by a licensed manager  
13 on behalf of the State, an amount equal to 5% of adjusted gross  
14 receipts generated pursuant to those riverboat gambling  
15 operations shall be paid monthly, subject to appropriation by  
16 the General Assembly, to the unit of local government that is  
17 designated as the home dock of the riverboat upon which those  
18 riverboat gambling operations are conducted.

19 (c) Appropriations, as approved by the General Assembly,  
20 may be made from the State Gaming Fund to the Department of  
21 Revenue and the Department of State Police for the  
22 administration and enforcement of this Act, or to the  
23 Department of Human Services for the administration of programs  
24 to treat problem gambling.

25 (c-5) After the payments required under subsections (b) and  
26 (c) have been made, an amount equal to 15% of the adjusted  
27 gross receipts of (1) an owners licensee that relocates  
28 pursuant to Section 11.2, (2) an owners licensee ~~license~~  
29 conducting riverboat gambling operations pursuant to an owners  
30 license that is initially issued after June 25, 1999, or (3)  
31 the first riverboat gambling operations conducted by a licensed  
32 manager on behalf of the State under Section 7.3 ~~7.2~~, whichever  
33 comes first, shall be paid from the State Gaming Fund into the  
34 Horse Racing Equity Fund.

35 (c-10) Each year the General Assembly shall appropriate  
36 from the General Revenue Fund to the Education Assistance Fund



1 an amount equal to the amount paid into the Horse Racing Equity  
2 Fund pursuant to subsection (c-5) in the prior calendar year.

3 (c-15) After the payments required under subsections (b),  
4 (c), and (c-5) have been made, an amount equal to 2% of the  
5 adjusted gross receipts of (1) an owners licensee that  
6 relocates pursuant to Section 11.2, (2) an owners licensee  
7 conducting riverboat gambling operations pursuant to an owners  
8 license that is initially issued after June 25, 1999, or (3)  
9 the first riverboat gambling operations conducted by a licensed  
10 manager on behalf of the State under Section 7.3 ~~7.2~~, whichever  
11 comes first, shall be paid, subject to appropriation from the  
12 General Assembly, from the State Gaming Fund to each home rule  
13 county with a population of over 3,000,000 inhabitants for the  
14 purpose of enhancing the county's criminal justice system.

15 (c-20) Each year the General Assembly shall appropriate  
16 from the General Revenue Fund to the Education Assistance Fund  
17 an amount equal to the amount paid to each home rule county  
18 with a population of over 3,000,000 inhabitants pursuant to  
19 subsection (c-15) in the prior calendar year.

20 (c-25) After the payments required under subsections (b),  
21 (c), (c-5) and (c-15) have been made, an amount equal to 2% of  
22 the adjusted gross receipts of (1) an owners licensee ~~license~~  
23 that relocates pursuant to Section 11.2, (2) an owners licensee  
24 ~~license~~ conducting riverboat gambling operations pursuant to  
25 an owners license that is initially issued after June 25, 1999,  
26 or (3) the first riverboat gambling operations conducted by a  
27 licensed manager on behalf of the State under Section 7.3 ~~7.2~~,  
28 whichever comes first, shall be paid from the State Gaming Fund  
29 to Chicago State University.

30 (d) From time to time, the Board shall transfer the  
31 remainder of the funds generated by this Act into the Education  
32 Assistance Fund, created by Public Act 86-0018, of the State of  
33 Illinois.

34 (e) Nothing in this Act shall prohibit the unit of local  
35 government designated as the home dock of the riverboat from  
36 entering into agreements with other units of local government

1 in this State or in other states to share its portion of the  
2 tax revenue.

3 (f) To the extent practicable, the Board shall administer  
4 and collect the wagering taxes imposed by this Section in a  
5 manner consistent with the provisions of Sections 4, 5, 5a, 5b,  
6 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of the  
7 Retailers' Occupation Tax Act and Section 3-7 of the Uniform  
8 Penalty and Interest Act.

9 (Source: P.A. 92-595, eff. 6-28-02; 93-27, eff. 6-20-03; 93-28,  
10 eff. 6-20-03; revised 1-28-04.)

11 Section 75. The Liquor Control Act of 1934 is amended by  
12 changing Section 12-4 as follows:

13 (235 ILCS 5/12-4)

14 Sec. 12-4. Grape and Wine Resources Fund. Beginning July 1,  
15 1999 and ending June 30, 2003 ~~2006~~, on the first day of each  
16 State fiscal year, or as soon thereafter as may be practical,  
17 the State Comptroller shall transfer the sum of \$500,000 from  
18 the General Revenue Fund to the Grape and Wine Resources Fund,  
19 which is hereby continued as a special fund in the State  
20 Treasury. By January 1, 2006, the Department of Commerce and  
21 Economic Opportunity ~~Community Affairs~~ shall review the  
22 activities of the Council and report to the General Assembly  
23 and the Governor its recommendation of whether or not the  
24 funding under this Section should be continued.

25 The Grape and Wine Resources Fund shall be administered by  
26 the Department of Commerce and Economic Opportunity ~~Community~~  
27 ~~Affairs~~, which shall serve as the lead administrative agency  
28 for allocation and auditing of funds as well as monitoring  
29 program implementation. The Department shall make an annual  
30 grant of moneys from the Fund to the Council, which shall be  
31 used to pay for the Council's operations and expenses. These  
32 moneys shall be used by the Council to achieve the Council's  
33 objectives and shall not be used for any political or  
34 legislative purpose. Money remaining in the Fund at the end of

1 the fiscal year shall remain in the Fund for use during the  
2 following year and shall not be transferred to any other State  
3 fund.

4 (Source: P.A. 93-32, eff. 6-20-03; 93-512, eff. 1-1-04; revised  
5 12-17-03.)

6 Section 78. The Elder Abuse and Neglect Act is amended by  
7 changing Section 3.5 as follows:

8 (320 ILCS 20/3.5)

9 Sec. 3.5. Other Responsibilities. The Department shall  
10 also be responsible for the following activities, contingent  
11 upon adequate funding:

12 (a) promotion of a wide range of endeavors for the purpose  
13 of preventing elder abuse, neglect, and financial exploitation  
14 in both domestic and institutional settings, including, but not  
15 limited to, promotion of public and professional education to  
16 increase awareness of elder abuse, neglect, and financial  
17 exploitation, to increase reports, and to improve response by  
18 various legal, financial, social, and health systems;

19 (b) coordination of efforts with other agencies, councils,  
20 and like entities, to include but not be limited to, the Office  
21 of the Attorney General, the State Police, the Illinois Law  
22 Enforcement Training Standards Board, the State Triad, the  
23 Illinois Criminal Justice Information Authority, the  
24 Departments of Public Health, Public Aid, and Human Services,  
25 the Family Violence Coordinating Council, the Illinois  
26 Violence Prevention Authority, and other entities which may  
27 impact awareness of, and response to, elder abuse, neglect, and  
28 financial exploitation;

29 (c) collection and analysis of data;

30 (d) monitoring of the performance of regional  
31 administrative agencies and elder abuse provider agencies;

32 (e) promotion of prevention activities;

33 (f) establishing and coordinating ~~establishment and~~  
34 ~~coordination of a~~ an aggressive training program on ~~about~~ the

1 unique nature of elder abuse cases with other agencies,  
2 councils, and like entities, to include ~~including~~ but not be  
3 limited to the Office of the Attorney General, the State  
4 Police, the Illinois Law Enforcement Training Standards Board,  
5 the State Triad, the Illinois Criminal Justice Information  
6 Authority, the State Departments of Public Health, Public Aid,  
7 and Human Services, the Family Violence Coordinating Council,  
8 the Illinois Violence Prevention Authority, and other entities  
9 that may impact awareness of, and response to, elder abuse,  
10 neglect, and financial exploitation;

11 (g) solicitation of financial institutions for the purpose  
12 of making information available to the general public warning  
13 of financial exploitation of the elderly and related financial  
14 fraud or abuse, including such information and warnings  
15 available through signage or other written materials provided  
16 by the Department on the premises of such financial  
17 institutions, provided that the manner of displaying or  
18 distributing such information is subject to the sole discretion  
19 of each financial institution; and

20 (h) coordinating ~~coordination of~~ efforts with utility and  
21 electric companies to send notices in utility bills to ~~which~~  
22 explain to persons 60 years of age or older their ~~elder~~ rights  
23 regarding telemarketing and home repair fraud ~~frauds~~.

24 (Source: P.A. 92-16, eff. 6-28-01; 93-300, eff. 1-1-04; 93-301,  
25 eff. 1-1-04; revised 1-23-04.)

26 Section 80. The Environmental Protection Act is amended by  
27 changing Sections 57.7 and 57.13 as follows:

28 (415 ILCS 5/57.7)

29 Sec. 57.7. Leaking underground storage tanks; site  
30 investigation and corrective action.

31 (a) Site investigation.

32 (1) For any site investigation activities required by  
33 statute or rule, the owner or operator shall submit to the  
34 Agency for approval a site investigation plan designed to

1 determine the nature, concentration, direction of  
2 movement, rate of movement, and extent of the contamination  
3 as well as the significant physical features of the site  
4 and surrounding area that may affect contaminant transport  
5 and risk to human health and safety and the environment.

6 (2) Any owner or operator intending to seek payment  
7 from the Fund shall submit to the Agency for approval a  
8 site investigation budget that includes, but is not limited  
9 to, an accounting of all costs associated with the  
10 implementation and completion of the site investigation  
11 plan.

12 (3) Remediation objectives for the applicable  
13 indicator contaminants shall be determined using the  
14 tiered approach to corrective action objectives rules  
15 adopted by the Board pursuant to this Title and Title XVII  
16 of this Act. For the purposes of this Title, "Contaminant  
17 of Concern" or "Regulated Substance of Concern" in the  
18 rules means the applicable indicator contaminants set  
19 forth in subsection (d) of this Section and the rules  
20 adopted thereunder.

21 (4) Upon the Agency's approval of a site investigation  
22 plan, or as otherwise directed by the Agency, the owner or  
23 operator shall conduct a site investigation in accordance  
24 with the plan.

25 (5) Within 30 days after completing the site  
26 investigation, the owner or operator shall submit to the  
27 Agency for approval a site investigation completion  
28 report. At a minimum the report shall include all of the  
29 following:

30 (A) Executive summary.

31 (B) Site history.

32 (C) Site-specific sampling methods and results.

33 (D) Documentation of all field activities,  
34 including quality assurance.

35 (E) Documentation regarding the development of  
36 proposed remediation objectives.

1 (F) Interpretation of results.

2 (G) Conclusions.

3 (b) Corrective action.

4 (1) If the site investigation confirms none of the  
5 applicable indicator contaminants exceed the proposed  
6 remediation objectives, within 30 days after completing  
7 the site investigation the owner or operator shall submit  
8 to the Agency for approval a corrective action completion  
9 report in accordance with this Section.

10 (2) If any of the applicable indicator contaminants  
11 exceed the remediation objectives approved for the site,  
12 within 30 days after the Agency approves the site  
13 investigation completion report the owner or operator  
14 shall submit to the Agency for approval a corrective action  
15 plan designed to mitigate any threat to human health, human  
16 safety, or the environment resulting from the underground  
17 storage tank release. The plan shall describe the selected  
18 remedy and evaluate its ability and effectiveness to  
19 achieve the remediation objectives approved for the site.  
20 At a minimum, the report shall include all of the  
21 following:

22 (A) Executive summary.

23 (B) Statement of remediation objectives.

24 (C) Remedial technologies selected.

25 (D) Confirmation sampling plan.

26 (E) Current and projected future use of the  
27 property.

28 (F) Applicable preventive, engineering, and  
29 institutional controls including long-term  
30 reliability, operating, and maintenance plans, and  
31 monitoring procedures.

32 (G) A schedule for implementation and completion  
33 of the plan.

34 (3) Any owner or operator intending to seek payment  
35 from the Fund shall submit to the Agency for approval a  
36 corrective action budget that includes, but is not limited

1 to, an accounting of all costs associated with the  
2 implementation and completion of the corrective action  
3 plan.

4 (4) Upon the Agency's approval of a corrective action  
5 plan, or as otherwise directed by the Agency, the owner or  
6 operator shall proceed with corrective action in  
7 accordance with the plan.

8 (5) Within 30 days after the completion of a corrective  
9 action plan that achieves applicable remediation  
10 objectives the owner or operator shall submit to the Agency  
11 for approval a corrective action completion report. The  
12 report shall demonstrate whether corrective action was  
13 completed in accordance with the approved corrective  
14 action plan and whether the remediation objectives  
15 approved for the site, as well as any other requirements of  
16 the plan, have been achieved.

17 (6) If within 4 years after the approval of any  
18 corrective action plan the applicable remediation  
19 objectives have not been achieved and the owner or operator  
20 has not submitted a corrective action completion report,  
21 the owner or operator must submit a status report for  
22 Agency review. The status report must include, but is not  
23 limited to, a description of the remediation activities  
24 taken to date, the effectiveness of the method of  
25 remediation being used, the likelihood of meeting the  
26 applicable remediation objectives using the current method  
27 of remediation, and the date the applicable remediation  
28 objectives are expected to be achieved.

29 (7) If the Agency determines any approved corrective  
30 action plan will not achieve applicable remediation  
31 objectives within a reasonable time, based upon the method  
32 of remediation and site specific circumstances, the Agency  
33 may require the owner or operator to submit to the Agency  
34 for approval a revised corrective action plan. If the owner  
35 or operator intends to seek payment from the Fund, the  
36 owner or operator must also submit a revised budget.

~~or Licensed Professional Geologist or Licensed Professional Geologist or Licensed Professional Geologist or Licensed Professional Geologist or Licensed Professional Geologist or Licensed Professional Geologist or Licensed Professional Geologist or Licensed Professional Geologist or Licensed Professional Geologist or Licensed Professional Geologist~~

(c) Agency review and approval.

(1) Agency approval of any plan and associated budget, as described in this subsection (c), shall be considered final approval for purposes of seeking and obtaining payment from the Underground Storage Tank Fund if the costs associated with the completion of any such plan are less than or equal to the amounts approved in such budget.

(2) In the event the Agency fails to approve, disapprove, or modify any plan or report submitted pursuant to this Title in writing within 120 days of the receipt by the Agency, the plan or report shall be considered to be rejected by operation of law for purposes of this Title and rejected for purposes of payment from the Underground Storage Tank Fund.

(A) For purposes of those plans as identified in paragraph (5) of this subsection (c), the Agency's review may be an audit procedure. Such review or audit shall be consistent with the procedure for such review or audit as promulgated by the Board under Section 57.14. The Agency has the authority to establish an auditing program to verify compliance of such plans with the provisions of this Title.

(B) For purposes of corrective action plans submitted pursuant to subsection (b) of this Section for which payment from the Fund is not being sought, the Agency need not take action on such plan until 120 days after it receives the corrective action completion report required under subsection (b) of this Section. In the event the Agency approved the plan, it shall proceed under the provisions of this



1 subsection (c).

2 (3) In approving any plan submitted pursuant to  
3 subsection (a) or (b) of this Section, the Agency shall  
4 determine, by a procedure promulgated by the Board under  
5 Section 57.14, that the costs associated with the plan are  
6 reasonable, will be incurred in the performance of site  
7 investigation or corrective action, and will not be used  
8 for site investigation or corrective action activities in  
9 excess of those required to meet the minimum requirements  
10 of this Title.

11 (4) For any plan or report received after June 24,  
12 ~~September 13,~~ 2002, any action by the Agency to disapprove  
13 or modify a plan submitted pursuant to this Title shall be  
14 provided to the owner or operator in writing within 120  
15 days of the receipt by the Agency or, in the case of a site  
16 investigation plan or corrective action plan for which  
17 payment is not being sought, within 120 days of receipt of  
18 the site investigation completion report or corrective  
19 action completion report, respectively, and shall be  
20 accompanied by:

21 (A) an explanation of the Sections of this Act  
22 which may be violated if the plans were approved;

23 (B) an explanation of the provisions of the  
24 regulations, promulgated under this Act, which may be  
25 violated if the plan were approved;

26 (C) an explanation of the specific type of  
27 information, if any, which the Agency deems the  
28 applicant did not provide the Agency; and

29 (D) a statement of specific reasons why the Act and  
30 the regulations might not be met if the plan were  
31 approved.

32 Any action by the Agency to disapprove or modify a plan  
33 or report or the rejection of any plan or report by  
34 operation of law shall be subject to appeal to the Board in  
35 accordance with the procedures of Section 40. If the owner  
36 or operator elects to incorporate modifications required

1 by the Agency rather than appeal, an amended plan shall be  
2 submitted to the Agency within 35 days of receipt of the  
3 Agency's written notification.

4 (5) For purposes of this Title, the term "plan" shall  
5 include:

6 (A) Any site investigation plan submitted pursuant  
7 to subsection (a) of this Section;

8 (B) Any site investigation budget submitted  
9 pursuant to subsection (a) of this Section;

10 (C) Any corrective action plan submitted pursuant  
11 to subsection (b) of this Section; or

12 (D) Any corrective action plan budget submitted  
13 pursuant to subsection (b) of this Section.

14 (d) For purposes of this Title, the term "indicator  
15 contaminant" shall mean, unless and until the Board promulgates  
16 regulations to the contrary, the following: (i) if an  
17 underground storage tank contains gasoline, the indicator  
18 parameter shall be BTEX and Benzene; (ii) if the tank contained  
19 petroleum products consisting of middle distillate or heavy  
20 ends, then the indicator parameter shall be determined by a  
21 scan of PNA's taken from the location where contamination is  
22 most likely to be present; and (iii) if the tank contained used  
23 oil, then the indicator contaminant shall be those chemical  
24 constituents which indicate the type of petroleum stored in an  
25 underground storage tank. All references in this Title to  
26 groundwater objectives shall mean Class I groundwater  
27 standards or objectives as applicable.

28 (e) (1) Notwithstanding the provisions of this Section, an  
29 owner or operator may proceed to conduct site investigation  
30 or corrective action prior to the submittal or approval of  
31 an otherwise required plan. If the owner or operator elects  
32 to so proceed, an applicable plan shall be filed with the  
33 Agency at any time. Such plan shall detail the steps taken  
34 to determine the type of site investigation or corrective  
35 action which was necessary at the site along with the site  
36 investigation or corrective action taken or to be taken, in

1 addition to costs associated with activities to date and  
2 anticipated costs.

3 (2) Upon receipt of a plan submitted after activities  
4 have commenced at a site, the Agency shall proceed to  
5 review in the same manner as required under this Title. In  
6 the event the Agency disapproves all or part of the costs,  
7 the owner or operator may appeal such decision to the  
8 Board. The owner or operator shall not be eligible to be  
9 reimbursed for such disapproved costs unless and until the  
10 Board determines that such costs were eligible for payment.

11 (f) All investigations, plans, and reports conducted or  
12 prepared under this Section shall be conducted or prepared  
13 under the supervision of a licensed professional engineer and  
14 in accordance with the requirements of this Title.

15 (Source: P.A. 92-554, eff. 6-24-02; 92-574, eff. 6-26-02;  
16 92-651, eff. 7-11-02; 92-735, eff. 7-25-02; revised 10-3-02.)

17 (415 ILCS 5/57.13)

18 Sec. 57.13. Underground Storage Tank Program; transition.

19 (a) If a release is reported to the proper State authority  
20 on or after June 24 ~~September 13~~, 2002, the owner or operator  
21 shall comply with the requirements of this Title.

22 (b) If a release is reported to the proper State authority  
23 prior to June 24 ~~September 13~~, 2002, the owner or operator of  
24 an underground storage tank may elect to proceed in accordance  
25 with the requirements of this Title by submitting a written  
26 statement to the Agency of such election. If the owner or  
27 operator elects to proceed under the requirements of this Title  
28 all costs incurred in connection with the incident prior to  
29 notification shall be reimbursable in the same manner as was  
30 allowable under the then existing law. Completion of corrective  
31 action shall then follow the provisions of this Title.

32 (Source: P.A. 92-554, eff. 6-24-02; 92-574, eff. 6-26-02;  
33 revised 9-9-02.)

34 Section 85. The Humane Care for Animals Act is amended by

1 changing Sections 4.04 and 16 as follows:

2 (510 ILCS 70/4.04) (from Ch. 8, par. 704.04)

3 Sec. 4.04. Injuring or killing police animals, service  
4 animals, or search and rescue dogs prohibited. It shall be  
5 unlawful for any person to willfully or maliciously torture,  
6 mutilate, injure, disable, poison, or kill (i) any animal used  
7 by a law enforcement department or agency in the performance of  
8 the functions or duties of the department or agency or when  
9 placed in confinement off duty, (ii) any service animal, (iii)  
10 any search and rescue dog, or (iv) any law enforcement,  
11 service, or search and rescue animal in training. However, a  
12 police officer or veterinarian may perform euthanasia in  
13 emergency situations when delay would cause the animal undue  
14 suffering and pain.

15 A person convicted of violating this Section is guilty of a  
16 Class 4 felony ~~A misdemeanor~~ if the animal is not killed or  
17 totally disabled; if the animal is killed or totally disabled,  
18 the person is guilty of a Class 3 ~~Class 4~~ felony.

19 (Source: P.A. 91-357, eff. 7-29-99; 92-454, eff. 1-1-02;  
20 92-650, eff. 7-11-02; incorporates 92-723, eff. 1-1-03;  
21 revised 10-3-02.)

22 (510 ILCS 70/16) (from Ch. 8, par. 716)

23 Sec. 16. Miscellaneous violations; injunctions;  
24 forfeiture.

25 (a) (Blank).

26 (b) (Blank). ~~4 felony 3~~

27 (c) Any person convicted of any act of abuse or neglect for  
28 which no other penalty is specified in this Act, or of  
29 violating any other provision of this Act or any rule,  
30 regulation, or order of the Department pursuant thereto for  
31 which no other penalty is specified in this Act, is guilty of a  
32 Class B misdemeanor for the first violation. A second or  
33 subsequent violation is a Class 4 felony, with every day that a  
34 violation continues constituting a separate offense.

1 (d) (Blank).

2 (e) (Blank).

3 (f) The Department may enjoin a person from a continuing  
4 violation of this Act.

5 (g) (Blank).

6 (h) (Blank).

7 (i) In addition to any other penalty provided by law, upon  
8 conviction for violating Section 3, 3.01, 3.02, or 3.03 the  
9 court may order the convicted person to forfeit to an animal  
10 control or animal shelter the animal or animals that are the  
11 basis of the conviction. Upon an order of forfeiture, the  
12 convicted person is deemed to have permanently relinquished all  
13 rights to the animal or animals that are the basis of the  
14 conviction. The forfeited animal or animals shall be adopted or  
15 humanely euthanized. In no event may the convicted person or  
16 anyone residing in his or her household be permitted to adopt  
17 the forfeited animal or animals. The court, additionally, may  
18 order that the convicted person and persons dwelling in the  
19 same household as the convicted person who conspired, aided, or  
20 abetted in the unlawful act that was the basis of the  
21 conviction, or who knew or should have known of the unlawful  
22 act, may not own, harbor, or have custody or control of any  
23 other animals for a period of time that the court deems  
24 reasonable.

25 (Source: P.A. 91-291, eff. 1-1-00; 91-351, eff. 7-29-99;  
26 91-357, eff. 7-29-99; 92-16, eff. 6-28-01; 92-425, eff. 1-1-02;  
27 92-454, eff. 1-1-02; 92-650, eff. 7-11-02; 92-651, eff.  
28 7-11-02; 92-723, eff. 1-1-03; revised 10-3-02.)

29 Section 90. The Drug Paraphernalia Control Act is amended  
30 by changing Section 4 as follows:

31 (720 ILCS 600/4) (from Ch. 56 1/2, par. 2104)

32 Sec. 4. Exemptions. This Act does not apply to:

33 (a) Items used in the preparation, compounding,  
34 packaging, labeling, or other use of cannabis or a

1 controlled substance as an incident to lawful research,  
2 teaching, or chemical analysis and not for sale.

3 (b) Items historically and customarily used in  
4 connection with~~r~~ the planting, propagating, cultivating,  
5 growing, harvesting, manufacturing, compounding,  
6 converting, producing, processing, preparing, testing,  
7 analyzing, packaging, repackaging, storing, containing,  
8 concealing, injecting, ingesting, or inhaling of tobacco  
9 or any other lawful substance.

10 Items exempt under this subsection include, but are not  
11 limited to, garden hoes, rakes, sickles, baggies, tobacco  
12 pipes, and cigarette-rolling papers.

13 (c) Items listed in Section 2 of this Act which are  
14 used for decorative purposes, when such items have been  
15 rendered completely inoperable or incapable of being used  
16 for any illicit purpose prohibited by this Act.

17 (d) A person who is legally authorized to possess  
18 hypodermic syringes or needles under the Hypodermic  
19 Syringes and Needles Act.

20 In determining whether or not a particular item is exempt under  
21 this Section ~~subsection~~, the trier of fact should consider, in  
22 addition to all other logically relevant factors, the  
23 following:

24 (1) the general, usual, customary, and historical use  
25 to which the item involved has been put;

26 (2) expert evidence concerning the ordinary or  
27 customary use of the item and the effect of any peculiarity  
28 in the design or engineering of the device upon its  
29 functioning;

30 (3) any written instructions accompanying the delivery  
31 of the item concerning the purposes or uses to which the  
32 item can or may be put;

33 (4) any oral instructions provided by the seller of the  
34 item at the time and place of sale or commercial delivery;

35 (5) any national or local advertising concerning the  
36 design, purpose or use of the item involved, and the entire

1 context in which such advertising occurs;

2 (6) the manner, place and circumstances in which the  
3 item was displayed for sale, as well as any item or items  
4 displayed for sale or otherwise exhibited upon the premises  
5 where the sale was made;

6 (7) whether the owner or anyone in control of the  
7 object is a legitimate supplier of like or related items to  
8 the community, such as a licensed distributor or dealer of  
9 tobacco products;

10 (8) the existence and scope of legitimate uses for the  
11 object in the community.

12 (Source: P.A. 93-392, eff. 7-25-03; 93-526, eff. 8-12-03;  
13 revised 9-22-03.)

14 Section 95. The Code of Criminal Procedure of 1963 is  
15 amended by changing Section 108B-1 as follows:

16 (725 ILCS 5/108B-1) (from Ch. 38, par. 108B-1)

17 Sec. 108B-1. Definitions. For the purpose of this Article:

18 (a) "Aggrieved person" means a person who was a party to  
19 any intercepted private communication or any person against  
20 whom the intercept was directed.

21 (b) "Chief Judge" means, when referring to a judge  
22 authorized to receive application for, and to enter orders  
23 authorizing, interceptions of private communications, the  
24 Chief Judge of the Circuit Court wherein the application for  
25 order of interception is filed, or a Circuit Judge designated  
26 by the Chief Judge to enter these orders. In circuits other  
27 than the Cook County Circuit, "Chief Judge" also means, when  
28 referring to a judge authorized to receive application for, and  
29 to enter orders authorizing, interceptions of private  
30 communications, an Associate Judge authorized by Supreme Court  
31 Rule to try felony cases who is assigned by the Chief Judge to  
32 enter these orders. After assignment by the Chief Judge, an  
33 Associate Judge shall have plenary authority to issue orders  
34 without additional authorization for each specific application

1 made to him by the State's Attorney until the time the  
2 Associate Judge's power is rescinded by the Chief Judge.

3 (c) "Communications common carrier" means any person  
4 engaged as a common carrier in the transmission of  
5 communications by wire or radio, not including radio  
6 broadcasting.

7 (d) "Contents" includes information obtained from a  
8 private communication concerning the existence, substance,  
9 purport or meaning of the communication, or the identity of a  
10 party of the communication.

11 (e) "Court of competent jurisdiction" means any circuit  
12 court.

13 (f) "Department" means Illinois Department of State  
14 Police.

15 (g) "Director" means Director of the Illinois Department of  
16 State Police.

17 (g-1) "Electronic communication" means any transfer of  
18 signs, signals, writing, images, sounds, data, or intelligence  
19 of any nature transmitted in whole or part by a wire, radio,  
20 pager, computer, or electromagnetic, photo electronic, or  
21 photo optical system where the sending and receiving parties  
22 intend the electronic communication to be private and the  
23 interception, recording, or transcription of the electronic  
24 communication is accomplished by a device in a surreptitious  
25 manner contrary to the provisions of this Article. "Electronic  
26 communication" does not include:

27 (1) any wire or oral communication; or

28 (2) any communication from a tracking device.

29 (h) "Electronic criminal surveillance device" or  
30 "eavesdropping device" means any device or apparatus, or  
31 computer program including an induction coil, that can be used  
32 to intercept private communication other than:

33 (1) Any telephone, telegraph or telecommunication  
34 instrument, equipment or facility, or any component of it,  
35 furnished to the subscriber or user by a communication  
36 common carrier in the ordinary course of its business, or



1 purchased by any person and being used by the subscriber,  
2 user or person in the ordinary course of his business, or  
3 being used by a communications common carrier in the  
4 ordinary course of its business, or by an investigative or  
5 law enforcement officer in the ordinary course of his  
6 duties; or

7 (2) A hearing aid or similar device being used to  
8 correct subnormal hearing to not better than normal.

9 (i) "Electronic criminal surveillance officer" means any  
10 law enforcement officer or retired law enforcement officer of  
11 the United States or of the State or political subdivision of  
12 it, or of another State, or of a political subdivision of it,  
13 who is certified by the Illinois Department of State Police to  
14 intercept private communications. A retired law enforcement  
15 officer may be certified by the Illinois State Police only to  
16 (i) prepare petitions for the authority to intercept private  
17 ~~oral~~ communications in accordance with the provisions of this  
18 Act; (ii) intercept and supervise the interception of private  
19 ~~oral~~ communications; (iii) handle, safeguard, and use evidence  
20 derived from such private ~~oral~~ communications; and (iv) operate  
21 and maintain equipment used to intercept private ~~oral~~  
22 communications.

23 (j) "In-progress trace" means to determine the origin of a  
24 wire communication to a telephone or telegraph instrument,  
25 equipment or facility during the course of the communication.

26 (k) "Intercept" means the aural or other acquisition of the  
27 contents of any private communication through the use of any  
28 electronic criminal surveillance device.

29 (l) "Journalist" means a person engaged in, connected with,  
30 or employed by news media, including newspapers, magazines,  
31 press associations, news agencies, wire services, radio,  
32 television or other similar media, for the purpose of  
33 gathering, processing, transmitting, compiling, editing or  
34 disseminating news for the general public.

35 (m) "Law enforcement agency" means any law enforcement  
36 agency of the United States, or the State or a political

1 subdivision of it.

2 (n) "Oral communication" means human speech used to  
3 communicate by one party to another, in person, by wire  
4 communication or by any other means.

5 (o) "Private communication" means a wire, oral, or  
6 electronic communication uttered or transmitted by a person  
7 exhibiting an expectation that the communication is not subject  
8 to interception, under circumstances reasonably justifying the  
9 expectation. Circumstances that reasonably justify the  
10 expectation that a communication is not subject to interception  
11 include the use of a cordless telephone or cellular  
12 communication device.

13 (p) "Wire communication" means any human speech used to  
14 communicate by one party to another in whole or in part through  
15 the use of facilities for the transmission of communications by  
16 wire, cable or other like connection between the point of  
17 origin and the point of reception furnished or operated by a  
18 communications common carrier.

19 (q) "Privileged communications" means a private  
20 communication between:

21 (1) a licensed and practicing physician and a patient  
22 within the scope of the profession of the physician;

23 (2) a licensed and practicing psychologist to a patient  
24 within the scope of the profession of the psychologist;

25 (3) a licensed and practicing attorney-at-law and a  
26 client within the scope of the profession of the lawyer;

27 (4) a practicing clergyman and a confidant within the  
28 scope of the profession of the clergyman;

29 (5) a practicing journalist within the scope of his  
30 profession;

31 (6) spouses within the scope of their marital  
32 relationship; or

33 (7) a licensed and practicing social worker to a client  
34 within the scope of the profession of the social worker.

35 (r) "Retired law enforcement officer" means a person: (1)  
36 who is a graduate of a police training institute or academy,

1 who after graduating served for at least 15 consecutive years  
2 as a sworn, full-time peace officer qualified to carry firearms  
3 for any federal or State department or agency or for any unit  
4 of local government of Illinois; (2) who has retired as a  
5 local, State, or federal peace officer in a publicly created  
6 peace officer retirement system; and (3) whose service in law  
7 enforcement was honorably terminated through retirement or  
8 disability and not as a result of discipline, suspension, or  
9 discharge.

10 (Source: P.A. 92-854, eff. 12-5-02; 92-863, eff. 1-3-03;  
11 revised 1-9-03.)

12 Section 100. The Unified Code of Corrections is amended by  
13 changing Sections 3-6-3, 5-4-1, and 5-6-3 as follows:

14 (730 ILCS 5/3-6-3) (from Ch. 38, par. 1003-6-3)

15 Sec. 3-6-3. Rules and Regulations for Early Release.

16 (a) (1) The Department of Corrections shall prescribe  
17 rules and regulations for the early release on account of  
18 good conduct of persons committed to the Department which  
19 shall be subject to review by the Prisoner Review Board.

20 (2) The rules and regulations on early release shall  
21 provide, with respect to offenses committed on or after  
22 June 19, 1998, the following:

23 (i) that a prisoner who is serving a term of  
24 imprisonment for first degree murder or for the offense  
25 of terrorism shall receive no good conduct credit and  
26 shall serve the entire sentence imposed by the court;

27 (ii) that a prisoner serving a sentence for attempt  
28 to commit first degree murder, solicitation of murder,  
29 solicitation of murder for hire, intentional homicide  
30 of an unborn child, predatory criminal sexual assault  
31 of a child, aggravated criminal sexual assault,  
32 criminal sexual assault, aggravated kidnapping,  
33 aggravated battery with a firearm, heinous battery,  
34 aggravated battery of a senior citizen, or aggravated

1 battery of a child shall receive no more than 4.5 days  
2 of good conduct credit for each month of his or her  
3 sentence of imprisonment; and

4 (iii) that a prisoner serving a sentence for home  
5 invasion, armed robbery, aggravated vehicular  
6 hijacking, aggravated discharge of a firearm, or armed  
7 violence with a category I weapon or category II  
8 weapon, when the court has made and entered a finding,  
9 pursuant to subsection (c-1) of Section 5-4-1 of this  
10 Code, that the conduct leading to conviction for the  
11 enumerated offense resulted in great bodily harm to a  
12 victim, shall receive no more than 4.5 days of good  
13 conduct credit for each month of his or her sentence of  
14 imprisonment.

15 (2.1) For all offenses, other than those enumerated in  
16 subdivision (a)(2) committed on or after June 19, 1998, and  
17 other than the offense of reckless homicide as defined in  
18 subsection (e) of Section 9-3 of the Criminal Code of 1961  
19 committed on or after January 1, 1999, or aggravated  
20 driving under the influence of alcohol, other drug or  
21 drugs, or intoxicating compound or compounds, or any  
22 combination thereof as defined in subparagraph (F) of  
23 paragraph (1) of subsection (d) of Section 11-501 of the  
24 Illinois Vehicle Code, the rules and regulations shall  
25 provide that a prisoner who is serving a term of  
26 imprisonment shall receive one day of good conduct credit  
27 for each day of his or her sentence of imprisonment or  
28 recommitment under Section 3-3-9. Each day of good conduct  
29 credit shall reduce by one day the prisoner's period of  
30 imprisonment or recommitment under Section 3-3-9.

31 (2.2) A prisoner serving a term of natural life  
32 imprisonment or a prisoner who has been sentenced to death  
33 shall receive no good conduct credit.

34 (2.3) The rules and regulations on early release shall  
35 provide that a prisoner who is serving a sentence for  
36 reckless homicide as defined in subsection (e) of Section

1 9-3 of the Criminal Code of 1961 committed on or after  
2 January 1, 1999, or aggravated driving under the influence  
3 of alcohol, other drug or drugs, or intoxicating compound  
4 or compounds, or any combination thereof as defined in  
5 subparagraph (F) of paragraph (1) of subsection (d) of  
6 Section 11-501 of the Illinois Vehicle Code, shall receive  
7 no more than 4.5 days of good conduct credit for each month  
8 of his or her sentence of imprisonment.

9 (2.4) The rules and regulations on early release shall  
10 provide with respect to the offenses of aggravated battery  
11 with a machine gun or a firearm equipped with any device or  
12 attachment designed or used for silencing the report of a  
13 firearm or aggravated discharge of a machine gun or a  
14 firearm equipped with any device or attachment designed or  
15 used for silencing the report of a firearm, committed on or  
16 after July 15, 1999 (the effective date of Public Act  
17 91-121) ~~this amendatory Act of 1999~~, that a prisoner  
18 serving a sentence for any of these offenses shall receive  
19 no more than 4.5 days of good conduct credit for each month  
20 of his or her sentence of imprisonment.

21 (2.5) The rules and regulations on early release shall  
22 provide that a prisoner who is serving a sentence for  
23 aggravated arson committed on or after July 27, 2001 (the  
24 effective date of Public Act 92-176) ~~this amendatory Act of~~  
25 ~~the 92nd 93rd General Assembly~~ shall receive no more than  
26 4.5 days of good conduct credit for each month of his or  
27 her sentence of imprisonment.

28 (3) The rules and regulations shall also provide that  
29 the Director may award up to 180 days additional good  
30 conduct credit for meritorious service in specific  
31 instances as the Director deems proper; except that no more  
32 than 90 days of good conduct credit for meritorious service  
33 shall be awarded to any prisoner who is serving a sentence  
34 for conviction of first degree murder, reckless homicide  
35 while under the influence of alcohol or any other drug, or  
36 aggravated driving under the influence of alcohol, other

1 drug or drugs, or intoxicating compound or compounds, or  
2 any combination thereof as defined in subparagraph (F) of  
3 paragraph (1) of subsection (d) of Section 11-501 of the  
4 Illinois Vehicle Code, aggravated kidnapping, kidnapping,  
5 predatory criminal sexual assault of a child, aggravated  
6 criminal sexual assault, criminal sexual assault, deviate  
7 sexual assault, aggravated criminal sexual abuse,  
8 aggravated indecent liberties with a child, indecent  
9 liberties with a child, child pornography, heinous  
10 battery, aggravated battery of a spouse, aggravated  
11 battery of a spouse with a firearm, stalking, aggravated  
12 stalking, aggravated battery of a child, endangering the  
13 life or health of a child, cruelty to a child, or narcotic  
14 racketeering. Notwithstanding the foregoing, good conduct  
15 credit for meritorious service shall not be awarded on a  
16 sentence of imprisonment imposed for conviction of: (i) one  
17 of the offenses enumerated in subdivision (a)(2) when the  
18 offense is committed on or after June 19, 1998, (ii)  
19 reckless homicide as defined in subsection (e) of Section  
20 9-3 of the Criminal Code of 1961 when the offense is  
21 committed on or after January 1, 1999, or aggravated  
22 driving under the influence of alcohol, other drug or  
23 drugs, or intoxicating compound or compounds, or any  
24 combination thereof as defined in subparagraph (F) of  
25 paragraph (1) of subsection (d) of Section 11-501 of the  
26 Illinois Vehicle Code, (iii) one of the offenses enumerated  
27 in subdivision (a)(2.4) when the offense is committed on or  
28 after July 15, 1999 (the effective date of Public Act  
29 91-121) ~~this amendatory Act of 1999~~, or (iv) aggravated  
30 arson when the offense is committed on or after July 27,  
31 2001 (the effective date of Public Act 92-176) ~~this~~  
32 ~~amendatory Act of the 92nd 93rd General Assembly.~~

33 (4) The rules and regulations shall also provide that  
34 the good conduct credit accumulated and retained under  
35 paragraph (2.1) of subsection (a) of this Section by any  
36 inmate during specific periods of time in which such inmate

1 is engaged full-time in substance abuse programs,  
2 correctional industry assignments, or educational programs  
3 provided by the Department under this paragraph (4) and  
4 satisfactorily completes the assigned program as  
5 determined by the standards of the Department, shall be  
6 multiplied by a factor of 1.25 for program participation  
7 before August 11, 1993 and 1.50 for program participation  
8 on or after that date. However, no inmate shall be eligible  
9 for the additional good conduct credit under this paragraph  
10 (4) while assigned to a boot camp, mental health unit, or  
11 electronic detention, or if convicted of an offense  
12 enumerated in paragraph (a)(2) of this Section that is  
13 committed on or after June 19, 1998, or if convicted of  
14 reckless homicide as defined in subsection (e) of Section  
15 9-3 of the Criminal Code of 1961 if the offense is  
16 committed on or after January 1, 1999, or aggravated  
17 driving under the influence of alcohol, other drug or  
18 drugs, or intoxicating compound or compounds, or any  
19 combination thereof as defined in subparagraph (F) of  
20 paragraph (1) of subsection (d) of Section 11-501 of the  
21 Illinois Vehicle Code, or if convicted of an offense  
22 enumerated in paragraph (a)(2.4) of this Section that is  
23 committed on or after July 15, 1999 (the effective date of  
24 Public Act 91-121) ~~this amendatory Act of 1999~~, or first  
25 degree murder, a Class X felony, criminal sexual assault,  
26 felony criminal sexual abuse, aggravated criminal sexual  
27 abuse, aggravated battery with a firearm, or any  
28 predecessor or successor offenses with the same or  
29 substantially the same elements, or any inchoate offenses  
30 relating to the foregoing offenses. No inmate shall be  
31 eligible for the additional good conduct credit under this  
32 paragraph (4) who (i) has previously received increased  
33 good conduct credit under this paragraph (4) and has  
34 subsequently been convicted of a felony, or (ii) has  
35 previously served more than one prior sentence of  
36 imprisonment for a felony in an adult correctional

1 facility.

2 Educational, vocational, substance abuse and  
3 correctional industry programs under which good conduct  
4 credit may be increased under this paragraph (4) shall be  
5 evaluated by the Department on the basis of documented  
6 standards. The Department shall report the results of these  
7 evaluations to the Governor and the General Assembly by  
8 September 30th of each year. The reports shall include data  
9 relating to the recidivism rate among program  
10 participants.

11 Availability of these programs shall be subject to the  
12 limits of fiscal resources appropriated by the General  
13 Assembly for these purposes. Eligible inmates who are  
14 denied immediate admission shall be placed on a waiting  
15 list under criteria established by the Department. The  
16 inability of any inmate to become engaged in any such  
17 programs by reason of insufficient program resources or for  
18 any other reason established under the rules and  
19 regulations of the Department shall not be deemed a cause  
20 of action under which the Department or any employee or  
21 agent of the Department shall be liable for damages to the  
22 inmate.

23 (4.5) The rules and regulations on early release shall  
24 also provide that a prisoner who is serving a sentence for  
25 a crime committed as a result of the use of, abuse of, or  
26 addiction to alcohol or a controlled substance and the  
27 crime was committed on or after September 1, 2003 (the  
28 effective date of Public Act 93-354) ~~this Amendatory Act of~~  
29 ~~the 93rd General Assembly~~ shall receive no good conduct  
30 credit until he or she participates in and completes a  
31 substance abuse treatment program. Good conduct credit  
32 awarded under clauses (2), (3), and (4) of this subsection  
33 (a) for crimes committed on or after September 1, 2003 ~~the~~  
34 ~~effective date of this amendatory Act of the 93rd General~~  
35 ~~Assembly~~ is subject to the provisions of this clause (4.5).  
36 If the prisoner completes a substance abuse treatment



1 program, the Department may award good conduct credit for  
2 the time spent in treatment. Availability of substance  
3 abuse treatment shall be subject to the limits of fiscal  
4 resources appropriated by the General Assembly for these  
5 purposes. If treatment is not available, the prisoner shall  
6 be placed on a waiting list under criteria established by  
7 the Department. The Department may require a prisoner  
8 placed on a waiting list to attend a substance abuse  
9 education class or attend substance abuse self-help  
10 meetings. A prisoner may not lose good conduct credit as a  
11 result of being placed on a waiting list. A prisoner placed  
12 on a waiting list remains eligible for increased good  
13 conduct credit for participation in an educational,  
14 vocational, or correctional industry program under clause  
15 (4) of subsection (a) of this Section.

16 (5) Whenever the Department is to release any inmate  
17 earlier than it otherwise would because of a grant of good  
18 conduct credit for meritorious service given at any time  
19 during the term, the Department shall give reasonable  
20 advance notice of the impending release to the State's  
21 Attorney of the county where the prosecution of the inmate  
22 took place.

23 (b) Whenever a person is or has been committed under  
24 several convictions, with separate sentences, the sentences  
25 shall be construed under Section 5-8-4 in granting and  
26 forfeiting of good time.

27 (c) The Department shall prescribe rules and regulations  
28 for revoking good conduct credit, or suspending or reducing the  
29 rate of accumulation of good conduct credit for specific rule  
30 violations, during imprisonment. These rules and regulations  
31 shall provide that no inmate may be penalized more than one  
32 year of good conduct credit for any one infraction.

33 When the Department seeks to revoke, suspend or reduce the  
34 rate of accumulation of any good conduct credits for an alleged  
35 infraction of its rules, it shall bring charges therefor  
36 against the prisoner sought to be so deprived of good conduct

1 credits before the Prisoner Review Board as provided in  
2 subparagraph (a)(4) of Section 3-3-2 of this Code, if the  
3 amount of credit at issue exceeds 30 days or when during any 12  
4 month period, the cumulative amount of credit revoked exceeds  
5 30 days except where the infraction is committed or discovered  
6 within 60 days of scheduled release. In those cases, the  
7 Department of Corrections may revoke up to 30 days of good  
8 conduct credit. The Board may subsequently approve the  
9 revocation of additional good conduct credit, if the Department  
10 seeks to revoke good conduct credit in excess of 30 days.  
11 However, the Board shall not be empowered to review the  
12 Department's decision with respect to the loss of 30 days of  
13 good conduct credit within any calendar year for any prisoner  
14 or to increase any penalty beyond the length requested by the  
15 Department.

16 The Director of the Department of Corrections, in  
17 appropriate cases, may restore up to 30 days good conduct  
18 credits which have been revoked, suspended or reduced. Any  
19 restoration of good conduct credits in excess of 30 days shall  
20 be subject to review by the Prisoner Review Board. However, the  
21 Board may not restore good conduct credit in excess of the  
22 amount requested by the Director.

23 Nothing contained in this Section shall prohibit the  
24 Prisoner Review Board from ordering, pursuant to Section  
25 3-3-9(a)(3)(i)(B), that a prisoner serve up to one year of the  
26 sentence imposed by the court that was not served due to the  
27 accumulation of good conduct credit.

28 (d) If a lawsuit is filed by a prisoner in an Illinois or  
29 federal court against the State, the Department of Corrections,  
30 or the Prisoner Review Board, or against any of their officers  
31 or employees, and the court makes a specific finding that a  
32 pleading, motion, or other paper filed by the prisoner is  
33 frivolous, the Department of Corrections shall conduct a  
34 hearing to revoke up to 180 days of good conduct credit by  
35 bringing charges against the prisoner sought to be deprived of  
36 the good conduct credits before the Prisoner Review Board as

1 provided in subparagraph (a) (8) of Section 3-3-2 of this Code.  
2 If the prisoner has not accumulated 180 days of good conduct  
3 credit at the time of the finding, then the Prisoner Review  
4 Board may revoke all good conduct credit accumulated by the  
5 prisoner.

6 For purposes of this subsection (d):

7 (1) "Frivolous" means that a pleading, motion, or other  
8 filing which purports to be a legal document filed by a  
9 prisoner in his or her lawsuit meets any or all of the  
10 following criteria:

11 (A) it lacks an arguable basis either in law or in  
12 fact;

13 (B) it is being presented for any improper purpose,  
14 such as to harass or to cause unnecessary delay or  
15 needless increase in the cost of litigation;

16 (C) the claims, defenses, and other legal  
17 contentions therein are not warranted by existing law  
18 or by a nonfrivolous argument for the extension,  
19 modification, or reversal of existing law or the  
20 establishment of new law;

21 (D) the allegations and other factual contentions  
22 do not have evidentiary support or, if specifically so  
23 identified, are not likely to have evidentiary support  
24 after a reasonable opportunity for further  
25 investigation or discovery; or

26 (E) the denials of factual contentions are not  
27 warranted on the evidence, or if specifically so  
28 identified, are not reasonably based on a lack of  
29 information or belief.

30 (2) "Lawsuit" means a petition for post-conviction  
31 relief under Article 122 of the Code of Criminal Procedure  
32 of 1963, a motion pursuant to Section 116-3 of the Code of  
33 Criminal Procedure of 1963, a habeas corpus action under  
34 Article X of the Code of Civil Procedure or under federal  
35 law (28 U.S.C. 2254), a petition for claim under the Court  
36 of Claims Act or an action under the federal Civil Rights

1 Act (42 U.S.C. 1983).

2 (e) Nothing in Public Act 90-592 or 90-593 ~~this amendatory~~  
3 ~~Act of 1998~~ affects the validity of Public Act 89-404.

4 (Source: P.A. 92-176, eff. 7-27-01; 92-854, eff. 12-5-02;  
5 93-213, eff. 7-18-03; 93-354, eff. 9-1-03; revised 10-15-03.)

6 (730 ILCS 5/5-4-1) (from Ch. 38, par. 1005-4-1)

7 Sec. 5-4-1. Sentencing Hearing.

8 (a) Except when the death penalty is sought under hearing  
9 procedures otherwise specified, after a determination of  
10 guilt, a hearing shall be held to impose the sentence. However,  
11 prior to the imposition of sentence on an individual being  
12 sentenced for an offense based upon a charge for a violation of  
13 Section 11-501 of the Illinois Vehicle Code or a similar  
14 provision of a local ordinance, the individual must undergo a  
15 professional evaluation to determine if an alcohol or other  
16 drug abuse problem exists and the extent of such a problem.  
17 Programs conducting these evaluations shall be licensed by the  
18 Department of Human Services. However, if the individual is not  
19 a resident of Illinois, the court may, in its discretion,  
20 accept an evaluation from a program in the state of such  
21 individual's residence. The court may in its sentencing order  
22 approve an eligible defendant for placement in a Department of  
23 Corrections impact incarceration program as provided in  
24 Section 5-8-1.1 or 5-8-1.3. At the hearing the court shall:

25 (1) consider the evidence, if any, received upon the  
26 trial;

27 (2) consider any presentence reports;

28 (3) consider the financial impact of incarceration  
29 based on the financial impact statement filed with the  
30 clerk of the court by the Department of Corrections;

31 (4) consider evidence and information offered by the  
32 parties in aggravation and mitigation;

33 (5) hear arguments as to sentencing alternatives;

34 (6) afford the defendant the opportunity to make a  
35 statement in his own behalf;

1           (7) afford the victim of a violent crime or a violation  
2 of Section 11-501 of the Illinois Vehicle Code, or a  
3 similar provision of a local ordinance, or a qualified  
4 individual affected by: (i) a violation of Section 405,  
5 405.1, 405.2, or 407 of the Illinois Controlled Substances  
6 Act, or (ii) a Class 4 felony violation of Section 11-14,  
7 11-15, 11-17, 11-18, 11-18.1, or 11-19 of the Criminal Code  
8 of 1961, committed by the defendant the opportunity to make  
9 a statement concerning the impact on the victim and to  
10 offer evidence in aggravation or mitigation; provided that  
11 the statement and evidence offered in aggravation or  
12 mitigation must first be prepared in writing in conjunction  
13 with the State's Attorney before it may be presented orally  
14 at the hearing. Any sworn testimony offered by the victim  
15 is subject to the defendant's right to cross-examine. All  
16 statements and evidence offered under this paragraph (7)  
17 shall become part of the record of the court. For the  
18 purpose of this paragraph (7), "qualified individual"  
19 means any person who (i) lived or worked within the  
20 territorial jurisdiction where the offense took place when  
21 the offense took place; and (ii) is familiar with various  
22 public places within the territorial jurisdiction where  
23 the offense took place when the offense took place. For the  
24 purposes of this paragraph (7), "qualified individual"  
25 includes any peace officer, or any member of any duly  
26 organized State, county, or municipal peace unit assigned  
27 to the territorial jurisdiction where the offense took  
28 place when the offense took place;

29           (8) in cases of reckless homicide afford the victim's  
30 spouse, guardians, parents or other immediate family  
31 members an opportunity to make oral statements; and

32           (9) in cases involving a felony sex offense as defined  
33 under the Sex Offender Management Board Act, consider the  
34 results of the sex offender evaluation conducted pursuant  
35 to Section 5-3-2 of this Act.

36           (b) All sentences shall be imposed by the judge based upon

1 his independent assessment of the elements specified above and  
2 any agreement as to sentence reached by the parties. The judge  
3 who presided at the trial or the judge who accepted the plea of  
4 guilty shall impose the sentence unless he is no longer sitting  
5 as a judge in that court. Where the judge does not impose  
6 sentence at the same time on all defendants who are convicted  
7 as a result of being involved in the same offense, the  
8 defendant or the State's Attorney may advise the sentencing  
9 court of the disposition of any other defendants who have been  
10 sentenced.

11 (c) In imposing a sentence for a violent crime or for an  
12 offense of operating or being in physical control of a vehicle  
13 while under the influence of alcohol, any other drug or any  
14 combination thereof, or a similar provision of a local  
15 ordinance, when such offense resulted in the personal injury to  
16 someone other than the defendant, the trial judge shall specify  
17 on the record the particular evidence, information, factors in  
18 mitigation and aggravation or other reasons that led to his  
19 sentencing determination. The full verbatim record of the  
20 sentencing hearing shall be filed with the clerk of the court  
21 and shall be a public record.

22 (c-1) In imposing a sentence for the offense of aggravated  
23 kidnapping for ransom, home invasion, armed robbery,  
24 aggravated vehicular hijacking, aggravated discharge of a  
25 firearm, or armed violence with a category I weapon or category  
26 II weapon, the trial judge shall make a finding as to whether  
27 the conduct leading to conviction for the offense resulted in  
28 great bodily harm to a victim, and shall enter that finding and  
29 the basis for that finding in the record.

30 (c-2) If the defendant is sentenced to prison, other than  
31 when a sentence of natural life imprisonment or a sentence of  
32 death is imposed, at the time the sentence is imposed the judge  
33 shall state on the record in open court the approximate period  
34 of time the defendant will serve in custody according to the  
35 then current statutory rules and regulations for early release  
36 found in Section 3-6-3 and other related provisions of this

1 Code. This statement is intended solely to inform the public,  
2 has no legal effect on the defendant's actual release, and may  
3 not be relied on by the defendant on appeal.

4 The judge's statement, to be given after pronouncing the  
5 sentence, other than when the sentence is imposed for one of  
6 the offenses enumerated in paragraph (a)(3) of Section 3-6-3,  
7 shall include the following:

8 "The purpose of this statement is to inform the public of  
9 the actual period of time this defendant is likely to spend in  
10 prison as a result of this sentence. The actual period of  
11 prison time served is determined by the statutes of Illinois as  
12 applied to this sentence by the Illinois Department of  
13 Corrections and the Illinois Prisoner Review Board. In this  
14 case, assuming the defendant receives all of his or her good  
15 conduct credit, the period of estimated actual custody is ...  
16 years and ... months, less up to 180 days additional good  
17 conduct credit for meritorious service. If the defendant,  
18 because of his or her own misconduct or failure to comply with  
19 the institutional regulations, does not receive those credits,  
20 the actual time served in prison will be longer. The defendant  
21 may also receive an additional one-half day good conduct credit  
22 for each day of participation in vocational, industry,  
23 substance abuse, and educational programs as provided for by  
24 Illinois statute."

25 When the sentence is imposed for one of the offenses  
26 enumerated in paragraph (a)(3) of Section 3-6-3, other than  
27 when the sentence is imposed for one of the offenses enumerated  
28 in paragraph (a)(2) of Section 3-6-3 committed on or after June  
29 19, 1998, and other than when the sentence is imposed for  
30 reckless homicide as defined in subsection (e) of Section 9-3  
31 of the Criminal Code of 1961 if the offense was committed on or  
32 after January 1, 1999, and other than when the sentence is  
33 imposed for aggravated arson if the offense was committed on or  
34 after July 27, 2001 (the effective date of Public Act 92-176)  
35 ~~this amendatory Act of the 92nd 93rd General Assembly~~, the  
36 judge's statement, to be given after pronouncing the sentence,

1 shall include the following:

2 "The purpose of this statement is to inform the public of  
3 the actual period of time this defendant is likely to spend in  
4 prison as a result of this sentence. The actual period of  
5 prison time served is determined by the statutes of Illinois as  
6 applied to this sentence by the Illinois Department of  
7 Corrections and the Illinois Prisoner Review Board. In this  
8 case, assuming the defendant receives all of his or her good  
9 conduct credit, the period of estimated actual custody is ...  
10 years and ... months, less up to 90 days additional good  
11 conduct credit for meritorious service. If the defendant,  
12 because of his or her own misconduct or failure to comply with  
13 the institutional regulations, does not receive those credits,  
14 the actual time served in prison will be longer. The defendant  
15 may also receive an additional one-half day good conduct credit  
16 for each day of participation in vocational, industry,  
17 substance abuse, and educational programs as provided for by  
18 Illinois statute."

19 When the sentence is imposed for one of the offenses  
20 enumerated in paragraph (a)(2) of Section 3-6-3, other than  
21 first degree murder, and the offense was committed on or after  
22 June 19, 1998, and when the sentence is imposed for reckless  
23 homicide as defined in subsection (e) of Section 9-3 of the  
24 Criminal Code of 1961 if the offense was committed on or after  
25 January 1, 1999, and when the sentence is imposed for  
26 aggravated driving under the influence of alcohol, other drug  
27 or drugs, or intoxicating compound or compounds, or any  
28 combination thereof as defined in subparagraph (F) of paragraph  
29 (1) of subsection (d) of Section 11-501 of the Illinois Vehicle  
30 Code, and when the sentence is imposed for aggravated arson if  
31 the offense was committed on or after July 27, 2001 (the  
32 effective date of Public Act 92-176) ~~this amendatory Act of the~~  
33 ~~92nd 93rd General Assembly~~, the judge's statement, to be given  
34 after pronouncing the sentence, shall include the following:

35 "The purpose of this statement is to inform the public of  
36 the actual period of time this defendant is likely to spend in



1 prison as a result of this sentence. The actual period of  
2 prison time served is determined by the statutes of Illinois as  
3 applied to this sentence by the Illinois Department of  
4 Corrections and the Illinois Prisoner Review Board. In this  
5 case, the defendant is entitled to no more than 4 1/2 days of  
6 good conduct credit for each month of his or her sentence of  
7 imprisonment. Therefore, this defendant will serve at least 85%  
8 of his or her sentence. Assuming the defendant receives 4 1/2  
9 days credit for each month of his or her sentence, the period  
10 of estimated actual custody is ... years and ... months. If the  
11 defendant, because of his or her own misconduct or failure to  
12 comply with the institutional regulations receives lesser  
13 credit, the actual time served in prison will be longer."

14 When a sentence of imprisonment is imposed for first degree  
15 murder and the offense was committed on or after June 19, 1998,  
16 the judge's statement, to be given after pronouncing the  
17 sentence, shall include the following:

18 "The purpose of this statement is to inform the public of  
19 the actual period of time this defendant is likely to spend in  
20 prison as a result of this sentence. The actual period of  
21 prison time served is determined by the statutes of Illinois as  
22 applied to this sentence by the Illinois Department of  
23 Corrections and the Illinois Prisoner Review Board. In this  
24 case, the defendant is not entitled to good conduct credit.  
25 Therefore, this defendant will serve 100% of his or her  
26 sentence."

27 When the sentence is imposed for any offense that results  
28 in incarceration in a Department of Corrections facility  
29 committed as a result of the use of, abuse of, or addiction to  
30 alcohol or a controlled substance and the crime was committed  
31 on or after September 1, 2003 (the effective date of Public Act  
32 93-354) ~~this amendatory Act of the 93rd General Assembly~~, the  
33 judge's statement, in addition to any other judge's statement  
34 required under this Section, to be given after pronouncing the  
35 sentence, shall include the following:

36 "The purpose of this statement is to inform the public of

1 the actual period of time this defendant is likely to spend in  
2 prison as a result of this sentence. The actual period of  
3 prison time served is determined by the statutes of Illinois as  
4 applied to this sentence by the Illinois Department of  
5 Corrections and the Illinois Prisoner Review Board. In this  
6 case, the defendant shall receive no good conduct credit until  
7 he or she participates in and completes a substance abuse  
8 treatment program."

9 (d) When the defendant is committed to the Department of  
10 Corrections, the State's Attorney shall and counsel for the  
11 defendant may file a statement with the clerk of the court to  
12 be transmitted to the department, agency or institution to  
13 which the defendant is committed to furnish such department,  
14 agency or institution with the facts and circumstances of the  
15 offense for which the person was committed together with all  
16 other factual information accessible to them in regard to the  
17 person prior to his commitment relative to his habits,  
18 associates, disposition and reputation and any other facts and  
19 circumstances which may aid such department, agency or  
20 institution during its custody of such person. The clerk shall  
21 within 10 days after receiving any such statements transmit a  
22 copy to such department, agency or institution and a copy to  
23 the other party, provided, however, that this shall not be  
24 cause for delay in conveying the person to the department,  
25 agency or institution to which he has been committed.

26 (e) The clerk of the court shall transmit to the  
27 department, agency or institution, if any, to which the  
28 defendant is committed, the following:

- 29 (1) the sentence imposed;
- 30 (2) any statement by the court of the basis for  
31 imposing the sentence;
- 32 (3) any presentence reports;
- 33 (3.5) any sex offender evaluations;
- 34 (4) the number of days, if any, which the defendant has  
35 been in custody and for which he is entitled to credit  
36 against the sentence, which information shall be provided

1 to the clerk by the sheriff;

2 (4.1) any finding of great bodily harm made by the  
3 court with respect to an offense enumerated in subsection  
4 (c-1);

5 (5) all statements filed under subsection (d) of this  
6 Section;

7 (6) any medical or mental health records or summaries  
8 of the defendant;

9 (7) the municipality where the arrest of the offender  
10 or the commission of the offense has occurred, where such  
11 municipality has a population of more than 25,000 persons;

12 (8) all statements made and evidence offered under  
13 paragraph (7) of subsection (a) of this Section; and

14 (9) all additional matters which the court directs the  
15 clerk to transmit.

16 (Source: P.A. 92-176, eff. 7-27-01; 92-806, eff. 1-1-03;  
17 93-213, eff. 7-18-03; 93-317, eff. 1-1-04; 93-354, eff. 9-1-03;  
18 93-616, eff. 1-1-04; revised 12-9-03.)

19 (730 ILCS 5/5-6-3) (from Ch. 38, par. 1005-6-3)

20 Sec. 5-6-3. Conditions of Probation and of Conditional  
21 Discharge.

22 (a) The conditions of probation and of conditional  
23 discharge shall be that the person:

24 (1) not violate any criminal statute of any  
25 jurisdiction;

26 (2) report to or appear in person before such person or  
27 agency as directed by the court;

28 (3) refrain from possessing a firearm or other  
29 dangerous weapon;

30 (4) not leave the State without the consent of the  
31 court or, in circumstances in which the reason for the  
32 absence is of such an emergency nature that prior consent  
33 by the court is not possible, without the prior  
34 notification and approval of the person's probation  
35 officer. Transfer of a person's probation or conditional

1 discharge supervision to another state is subject to  
2 acceptance by the other state pursuant to the Interstate  
3 Compact for Adult Offender Supervision;

4 (5) permit the probation officer to visit him at his  
5 home or elsewhere to the extent necessary to discharge his  
6 duties;

7 (6) perform no less than 30 hours of community service  
8 and not more than 120 hours of community service, if  
9 community service is available in the jurisdiction and is  
10 funded and approved by the county board where the offense  
11 was committed, where the offense was related to or in  
12 furtherance of the criminal activities of an organized gang  
13 and was motivated by the offender's membership in or  
14 allegiance to an organized gang. The community service  
15 shall include, but not be limited to, the cleanup and  
16 repair of any damage caused by a violation of Section  
17 21-1.3 of the Criminal Code of 1961 and similar damage to  
18 property located within the municipality or county in which  
19 the violation occurred. When possible and reasonable, the  
20 community service should be performed in the offender's  
21 neighborhood. For purposes of this Section, "organized  
22 gang" has the meaning ascribed to it in Section 10 of the  
23 Illinois Streetgang Terrorism Omnibus Prevention Act;

24 (7) if he or she is at least 17 years of age and has  
25 been sentenced to probation or conditional discharge for a  
26 misdemeanor or felony in a county of 3,000,000 or more  
27 inhabitants and has not been previously convicted of a  
28 misdemeanor or felony, may be required by the sentencing  
29 court to attend educational courses designed to prepare the  
30 defendant for a high school diploma and to work toward a  
31 high school diploma or to work toward passing the high  
32 school level Test of General Educational Development (GED)  
33 or to work toward completing a vocational training program  
34 approved by the court. The person on probation or  
35 conditional discharge must attend a public institution of  
36 education to obtain the educational or vocational training

1 required by this clause (7). The court shall revoke the  
2 probation or conditional discharge of a person who wilfully  
3 fails to comply with this clause (7). The person on  
4 probation or conditional discharge shall be required to pay  
5 for the cost of the educational courses or GED test, if a  
6 fee is charged for those courses or test. The court shall  
7 resentence the offender whose probation or conditional  
8 discharge has been revoked as provided in Section 5-6-4.  
9 This clause (7) does not apply to a person who has a high  
10 school diploma or has successfully passed the GED test.  
11 This clause (7) does not apply to a person who is  
12 determined by the court to be developmentally disabled or  
13 otherwise mentally incapable of completing the educational  
14 or vocational program;

15 (8) if convicted of possession of a substance  
16 prohibited by the Cannabis Control Act or Illinois  
17 Controlled Substances Act after a previous conviction or  
18 disposition of supervision for possession of a substance  
19 prohibited by the Cannabis Control Act or Illinois  
20 Controlled Substances Act or after a sentence of probation  
21 under Section 10 of the Cannabis Control Act or Section 410  
22 of the Illinois Controlled Substances Act and upon a  
23 finding by the court that the person is addicted, undergo  
24 treatment at a substance abuse program approved by the  
25 court;

26 (8.5) if convicted of a felony sex offense as defined  
27 in the Sex Offender Management Board Act, the person shall  
28 undergo and successfully complete sex offender treatment  
29 by a treatment provider approved by the Board and conducted  
30 in conformance with the standards developed under the Sex  
31 Offender Management Board Act; and

32 (9) if convicted of a felony, physically surrender at a  
33 time and place designated by the court, his or her Firearm  
34 Owner's Identification Card and any and all firearms in his  
35 or her possession.

36 (b) The Court may in addition to other reasonable

1 conditions relating to the nature of the offense or the  
2 rehabilitation of the defendant as determined for each  
3 defendant in the proper discretion of the Court require that  
4 the person:

5 (1) serve a term of periodic imprisonment under Article  
6 7 for a period not to exceed that specified in paragraph  
7 (d) of Section 5-7-1;

8 (2) pay a fine and costs;

9 (3) work or pursue a course of study or vocational  
10 training;

11 (4) undergo medical, psychological or psychiatric  
12 treatment; or treatment for drug addiction or alcoholism;

13 (5) attend or reside in a facility established for the  
14 instruction or residence of defendants on probation;

15 (6) support his dependents;

16 (7) and in addition, if a minor:

17 (i) reside with his parents or in a foster home;

18 (ii) attend school;

19 (iii) attend a non-residential program for youth;

20 (iv) contribute to his own support at home or in a  
21 foster home;

22 (v) with the consent of the superintendent of the  
23 facility, attend an educational program at a facility  
24 other than the school in which the offense was  
25 committed if he or she is convicted of a crime of  
26 violence as defined in Section 2 of the Crime Victims  
27 Compensation Act committed in a school, on the real  
28 property comprising a school, or within 1,000 feet of  
29 the real property comprising a school;

30 (8) make restitution as provided in Section 5-5-6 of  
31 this Code;

32 (9) perform some reasonable public or community  
33 service;

34 (10) serve a term of home confinement. In addition to  
35 any other applicable condition of probation or conditional  
36 discharge, the conditions of home confinement shall be that

1 the offender:

2 (i) remain within the interior premises of the  
3 place designated for his confinement during the hours  
4 designated by the court;

5 (ii) admit any person or agent designated by the  
6 court into the offender's place of confinement at any  
7 time for purposes of verifying the offender's  
8 compliance with the conditions of his confinement; and

9 (iii) if further deemed necessary by the court or  
10 the Probation or Court Services Department, be placed  
11 on an approved electronic monitoring device, subject  
12 to Article 8A of Chapter V;

13 (iv) for persons convicted of any alcohol,  
14 cannabis or controlled substance violation who are  
15 placed on an approved monitoring device as a condition  
16 of probation or conditional discharge, the court shall  
17 impose a reasonable fee for each day of the use of the  
18 device, as established by the county board in  
19 subsection (g) of this Section, unless after  
20 determining the inability of the offender to pay the  
21 fee, the court assesses a lesser fee or no fee as the  
22 case may be. This fee shall be imposed in addition to  
23 the fees imposed under subsections (g) and (i) of this  
24 Section. The fee shall be collected by the clerk of the  
25 circuit court. The clerk of the circuit court shall pay  
26 all monies collected from this fee to the county  
27 treasurer for deposit in the substance abuse services  
28 fund under Section 5-1086.1 of the Counties Code; and

29 (v) for persons convicted of offenses other than  
30 those referenced in clause (iv) above and who are  
31 placed on an approved monitoring device as a condition  
32 of probation or conditional discharge, the court shall  
33 impose a reasonable fee for each day of the use of the  
34 device, as established by the county board in  
35 subsection (g) of this Section, unless after  
36 determining the inability of the defendant to pay the

1 fee, the court assesses a lesser fee or no fee as the  
2 case may be. This fee shall be imposed in addition to  
3 the fees imposed under subsections (g) and (i) of this  
4 Section. The fee shall be collected by the clerk of the  
5 circuit court. The clerk of the circuit court shall pay  
6 all monies collected from this fee to the county  
7 treasurer who shall use the monies collected to defray  
8 the costs of corrections. The county treasurer shall  
9 deposit the fee collected in the county working cash  
10 fund under Section 6-27001 or Section 6-29002 of the  
11 Counties Code, as the case may be.

12 (11) comply with the terms and conditions of an order  
13 of protection issued by the court pursuant to the Illinois  
14 Domestic Violence Act of 1986, as now or hereafter amended,  
15 or an order of protection issued by the court of another  
16 state, tribe, or United States territory. A copy of the  
17 order of protection shall be transmitted to the probation  
18 officer or agency having responsibility for the case;

19 (12) reimburse any "local anti-crime program" as  
20 defined in Section 7 of the Anti-Crime Advisory Council Act  
21 for any reasonable expenses incurred by the program on the  
22 offender's case, not to exceed the maximum amount of the  
23 fine authorized for the offense for which the defendant was  
24 sentenced;

25 (13) contribute a reasonable sum of money, not to  
26 exceed the maximum amount of the fine authorized for the  
27 offense for which the defendant was sentenced, to a "local  
28 anti-crime program", as defined in Section 7 of the  
29 Anti-Crime Advisory Council Act;

30 (14) refrain from entering into a designated  
31 geographic area except upon such terms as the court finds  
32 appropriate. Such terms may include consideration of the  
33 purpose of the entry, the time of day, other persons  
34 accompanying the defendant, and advance approval by a  
35 probation officer, if the defendant has been placed on  
36 probation or advance approval by the court, if the



1 defendant was placed on conditional discharge;

2 (15) refrain from having any contact, directly or  
3 indirectly, with certain specified persons or particular  
4 types of persons, including but not limited to members of  
5 street gangs and drug users or dealers;

6 (16) refrain from having in his or her body the  
7 presence of any illicit drug prohibited by the Cannabis  
8 Control Act or the Illinois Controlled Substances Act,  
9 unless prescribed by a physician, and submit samples of his  
10 or her blood or urine or both for tests to determine the  
11 presence of any illicit drug.

12 (c) The court may as a condition of probation or of  
13 conditional discharge require that a person under 18 years of  
14 age found guilty of any alcohol, cannabis or controlled  
15 substance violation, refrain from acquiring a driver's license  
16 during the period of probation or conditional discharge. If  
17 such person is in possession of a permit or license, the court  
18 may require that the minor refrain from driving or operating  
19 any motor vehicle during the period of probation or conditional  
20 discharge, except as may be necessary in the course of the  
21 minor's lawful employment.

22 (d) An offender sentenced to probation or to conditional  
23 discharge shall be given a certificate setting forth the  
24 conditions thereof.

25 (e) Except where the offender has committed a fourth or  
26 subsequent violation of subsection (c) of Section 6-303 of the  
27 Illinois Vehicle Code, the court shall not require as a  
28 condition of the sentence of probation or conditional discharge  
29 that the offender be committed to a period of imprisonment in  
30 excess of 6 months. This 6 month limit shall not include  
31 periods of confinement given pursuant to a sentence of county  
32 impact incarceration under Section 5-8-1.2. This 6 month limit  
33 does not apply to a person sentenced to probation as a result  
34 of a conviction of a fourth or subsequent violation of  
35 subsection (c-4) of Section 11-501 of the Illinois Vehicle Code  
36 or a similar provision of a local ordinance.

1           Persons committed to imprisonment as a condition of  
2 probation or conditional discharge shall not be committed to  
3 the Department of Corrections.

4           (f) The court may combine a sentence of periodic  
5 imprisonment under Article 7 or a sentence to a county impact  
6 incarceration program under Article 8 with a sentence of  
7 probation or conditional discharge.

8           (g) An offender sentenced to probation or to conditional  
9 discharge and who during the term of either undergoes mandatory  
10 drug or alcohol testing, or both, or is assigned to be placed  
11 on an approved electronic monitoring device, shall be ordered  
12 to pay all costs incidental to such mandatory drug or alcohol  
13 testing, or both, and all costs incidental to such approved  
14 electronic monitoring in accordance with the defendant's  
15 ability to pay those costs. The county board with the  
16 concurrence of the Chief Judge of the judicial circuit in which  
17 the county is located shall establish reasonable fees for the  
18 cost of maintenance, testing, and incidental expenses related  
19 to the mandatory drug or alcohol testing, or both, and all  
20 costs incidental to approved electronic monitoring, involved  
21 in a successful probation program for the county. The  
22 concurrence of the Chief Judge shall be in the form of an  
23 administrative order. The fees shall be collected by the clerk  
24 of the circuit court. The clerk of the circuit court shall pay  
25 all moneys collected from these fees to the county treasurer  
26 who shall use the moneys collected to defray the costs of drug  
27 testing, alcohol testing, and electronic monitoring. The  
28 county treasurer shall deposit the fees collected in the county  
29 working cash fund under Section 6-27001 or Section 6-29002 of  
30 the Counties Code, as the case may be.

31           (h) Jurisdiction over an offender may be transferred from  
32 the sentencing court to the court of another circuit with the  
33 concurrence of both courts. Further transfers or retransfers of  
34 jurisdiction are also authorized in the same manner. The court  
35 to which jurisdiction has been transferred shall have the same  
36 powers as the sentencing court.

1 (i) The court shall impose upon an offender sentenced to  
2 probation after January 1, 1989 or to conditional discharge  
3 after January 1, 1992 or to community service under the  
4 supervision of a probation or court services department after  
5 January 1, 2004, as a condition of such probation or  
6 conditional discharge or supervised community service, a fee of  
7 \$60 ~~\$35~~ ~~\$50~~ for each month of probation or conditional  
8 discharge supervision or supervised community service ordered  
9 by the court, unless after determining the inability of the  
10 person sentenced to probation or conditional discharge or  
11 supervised community service to pay the fee, the court assesses  
12 a lesser fee. The court may not impose the fee on a minor who is  
13 made a ward of the State under the Juvenile Court Act of 1987  
14 while the minor is in placement. The fee shall be imposed only  
15 upon an offender who is actively supervised by the probation  
16 and court services department. The fee shall be collected by  
17 the clerk of the circuit court. The clerk of the circuit court  
18 shall deposit the first \$50 ~~\$25~~ collected from this fee to the  
19 county treasurer for deposit in the probation and court  
20 services fund under Section 15.1 of the Probation and Probation  
21 Officers Act. The clerk of the court shall deposit \$10  
22 collected from this fee into the Sex Offender Management Board  
23 Fund under Section 19 of the Sex Offender Management Board Act.  
24 Money deposited into the Sex Offender Management Board Fund  
25 shall be administered by the Sex Offender Management Board and  
26 be used to fund practices endorsed or required under the Sex  
27 Offender Management Board Act, including but not limited to sex  
28 offender evaluation, treatment, and monitoring programs that  
29 are or may be developed by the agency providing supervision,  
30 the Department of Corrections or the Department of Human  
31 Services. This Fund shall also be used for administrative  
32 costs, including staff, incurred by the Board.

33 A circuit court may not impose a probation fee in excess of  
34 \$35 ~~\$25~~ per month unless: (1) the circuit court has adopted, by  
35 administrative order issued by the chief judge, a standard  
36 probation fee guide determining an offender's ability to pay,

1 under guidelines developed by the Administrative Office of the  
2 Illinois Courts; and (2) the circuit court has authorized, by  
3 administrative order issued by the chief judge, the creation of  
4 a Crime Victim's Services Fund, to be administered by the Chief  
5 Judge or his or her designee, for services to crime victims and  
6 their families. Of the amount collected as a probation fee, not  
7 to exceed \$5 of that fee collected per month may be used to  
8 provide services to crime victims and their families.

9 (j) All fines and costs imposed under this Section for any  
10 violation of Chapters 3, 4, 6, and 11 of the Illinois Vehicle  
11 Code, or a similar provision of a local ordinance, and any  
12 violation of the Child Passenger Protection Act, or a similar  
13 provision of a local ordinance, shall be collected and  
14 disbursed by the circuit clerk as provided under Section 27.5  
15 of the Clerks of Courts Act.

16 (Source: P.A. 92-282, eff. 8-7-01; 92-340, eff. 8-10-01;  
17 92-418, eff. 8-17-01; 92-442, eff. 8-17-01; 92-571, eff.  
18 6-26-02; 92-651, eff. 7-11-02; 93-475, eff. 8-8-03; 93-616,  
19 eff. 1-1-04; revised 1-8-04.)

20 Section 105. The Code of Civil Procedure is amended by  
21 changing Section 2-1401 as follows:

22 (735 ILCS 5/2-1401) (from Ch. 110, par. 2-1401)

23 Sec. 2-1401. Relief from judgments.

24 (a) Relief from final orders and judgments, after 30 days  
25 from the entry thereof, may be had upon petition as provided in  
26 this Section. Writs of error coram nobis and coram vobis, bills  
27 of review and bills in the nature of bills of review are  
28 abolished. All relief heretofore obtainable and the grounds for  
29 such relief heretofore available, whether by any of the  
30 foregoing remedies or otherwise, shall be available in every  
31 case, by proceedings hereunder, regardless of the nature of the  
32 order or judgment from which relief is sought or of the  
33 proceedings in which it was entered. Except as provided in  
34 Section 6 of the Illinois Parentage Act of 1984, there shall be

1 no distinction between actions and other proceedings,  
2 statutory or otherwise, as to availability of relief, grounds  
3 for relief or the relief obtainable.

4 (b) The petition must be filed in the same proceeding in  
5 which the order or judgment was entered but is not a  
6 continuation thereof. The petition must be supported by  
7 affidavit or other appropriate showing as to matters not of  
8 record. All parties to the petition shall be notified as  
9 provided by rule.

10 (c) Except as provided in Section 20b of the Adoption Act  
11 and Section 2-32 ~~3-32~~ of the Juvenile Court Act of 1987 or in a  
12 petition based upon Section 116-3 of the Code of Criminal  
13 Procedure of 1963, the petition must be filed not later than 2  
14 years after the entry of the order or judgment. Time during  
15 which the person seeking relief is under legal disability or  
16 duress or the ground for relief is fraudulently concealed shall  
17 be excluded in computing the period of 2 years.

18 (d) The filing of a petition under this Section does not  
19 affect the order or judgment, or suspend its operation.

20 (e) Unless lack of jurisdiction affirmatively appears from  
21 the record proper, the vacation or modification of an order or  
22 judgment pursuant to the provisions of this Section does not  
23 affect the right, title or interest in or to any real or  
24 personal property of any person, not a party to the original  
25 action, acquired for value after the entry of the order or  
26 judgment but before the filing of the petition, nor affect any  
27 right of any person not a party to the original action under  
28 any certificate of sale issued before the filing of the  
29 petition, pursuant to a sale based on the order or judgment.

30 (f) Nothing contained in this Section affects any existing  
31 right to relief from a void order or judgment, or to employ any  
32 existing method to procure that relief.

33 (Source: P.A. 90-18, eff. 7-1-97; 90-27, eff. 1-1-98; 90-141,  
34 eff. 1-1-98; 90-655, eff. 7-30-98; revised 11-06-02.)

35 Section 110. The Adoption Act is amended by changing

1 Section 1 as follows:

2 (750 ILCS 50/1) (from Ch. 40, par. 1501)

3 Sec. 1. Definitions. When used in this Act, unless the  
4 context otherwise requires:

5 A. "Child" means a person under legal age subject to  
6 adoption under this Act.

7 B. "Related child" means a child subject to adoption where  
8 either or both of the adopting parents stands in any of the  
9 following relationships to the child by blood or marriage:  
10 parent, grand-parent, brother, sister, step-parent,  
11 step-grandparent, step-brother, step-sister, uncle, aunt,  
12 great-uncle, great-aunt, or cousin of first degree. A child  
13 whose parent has executed a final irrevocable consent to  
14 adoption or a final irrevocable surrender for purposes of  
15 adoption, or whose parent has had his or her parental rights  
16 terminated, is not a related child to that person, unless the  
17 consent is determined to be void or is void pursuant to  
18 subsection O of Section 10.

19 C. "Agency" for the purpose of this Act means a public  
20 child welfare agency or a licensed child welfare agency.

21 D. "Unfit person" means any person whom the court shall  
22 find to be unfit to have a child, without regard to the  
23 likelihood that the child will be placed for adoption. The  
24 grounds of unfitness are any one or more of the following,  
25 except that a person shall not be considered an unfit person  
26 for the sole reason that the person has relinquished a child in  
27 accordance with the Abandoned Newborn Infant Protection Act:

28 (a) Abandonment of the child.

29 (a-1) Abandonment of a newborn infant in a hospital.

30 (a-2) Abandonment of a newborn infant in any setting  
31 where the evidence suggests that the parent intended to  
32 relinquish his or her parental rights.

33 (b) Failure to maintain a reasonable degree of  
34 interest, concern or responsibility as to the child's  
35 welfare.

1 (c) Desertion of the child for more than 3 months next  
2 preceding the commencement of the Adoption proceeding.

3 (d) Substantial neglect of the child if continuous or  
4 repeated.

5 (d-1) Substantial neglect, if continuous or repeated,  
6 of any child residing in the household which resulted in  
7 the death of that child.

8 (e) Extreme or repeated cruelty to the child.

9 (f) Two or more findings of physical abuse to any  
10 children under Section 4-8 of the Juvenile Court Act or  
11 Section 2-21 of the Juvenile Court Act of 1987, the most  
12 recent of which was determined by the juvenile court  
13 hearing the matter to be supported by clear and convincing  
14 evidence; a criminal conviction or a finding of not guilty  
15 by reason of insanity resulting from the death of any child  
16 by physical child abuse; or a finding of physical child  
17 abuse resulting from the death of any child under Section  
18 4-8 of the Juvenile Court Act or Section 2-21 of the  
19 Juvenile Court Act of 1987.

20 (g) Failure to protect the child from conditions within  
21 his environment injurious to the child's welfare.

22 (h) Other neglect of, or misconduct toward the child;  
23 provided that in making a finding of unfitness the court  
24 hearing the adoption proceeding shall not be bound by any  
25 previous finding, order or judgment affecting or  
26 determining the rights of the parents toward the child  
27 sought to be adopted in any other proceeding except such  
28 proceedings terminating parental rights as shall be had  
29 under either this Act, the Juvenile Court Act or the  
30 Juvenile Court Act of 1987.

31 (i) Depravity. Conviction of any one of the following  
32 crimes shall create a presumption that a parent is deprived  
33 which can be overcome only by clear and convincing  
34 evidence: (1) first degree murder in violation of paragraph  
35 1 or 2 of subsection (a) of Section 9-1 of the Criminal  
36 Code of 1961 or conviction of second degree murder in

1 violation of subsection (a) of Section 9-2 of the Criminal  
2 Code of 1961 of a parent of the child to be adopted; (2)  
3 first degree murder or second degree murder of any child in  
4 violation of the Criminal Code of 1961; (3) attempt or  
5 conspiracy to commit first degree murder or second degree  
6 murder of any child in violation of the Criminal Code of  
7 1961; (4) solicitation to commit murder of any child,  
8 solicitation to commit murder of any child for hire, or  
9 solicitation to commit second degree murder of any child in  
10 violation of the Criminal Code of 1961; or (5) aggravated  
11 criminal sexual assault in violation of Section  
12 12-14(b) (1) of the Criminal Code of 1961.

13 There is a rebuttable presumption that a parent is  
14 deprived if the parent has been criminally convicted of at  
15 least 3 felonies under the laws of this State or any other  
16 state, or under federal law, or the criminal laws of any  
17 United States territory; and at least one of these  
18 convictions took place within 5 years of the filing of the  
19 petition or motion seeking termination of parental rights.

20 There is a rebuttable presumption that a parent is  
21 deprived if that parent has been criminally convicted of  
22 either first or second degree murder of any person as  
23 defined in the Criminal Code of 1961 within 10 years of the  
24 filing date of the petition or motion to terminate parental  
25 rights.

26 (j) Open and notorious adultery or fornication.

27 (j-1) (Blank).

28 (k) Habitual drunkenness or addiction to drugs, other  
29 than those prescribed by a physician, for at least one year  
30 immediately prior to the commencement of the unfitness  
31 proceeding.

32 There is a rebuttable presumption that a parent is  
33 unfit under this subsection with respect to any child to  
34 which that parent gives birth where there is a confirmed  
35 test result that at birth the child's blood, urine, or  
36 meconium contained any amount of a controlled substance as



1 defined in subsection (f) of Section 102 of the Illinois  
2 Controlled Substances Act or metabolites of such  
3 substances, the presence of which in the newborn infant was  
4 not the result of medical treatment administered to the  
5 mother or the newborn infant; and the biological mother of  
6 this child is the biological mother of at least one other  
7 child who was adjudicated a neglected minor under  
8 subsection (c) of Section 2-3 of the Juvenile Court Act of  
9 1987.

10 (l) Failure to demonstrate a reasonable degree of  
11 interest, concern or responsibility as to the welfare of a  
12 new born child during the first 30 days after its birth.

13 (m) Failure by a parent (i) to make reasonable efforts  
14 to correct the conditions that were the basis for the  
15 removal of the child from the parent, or (ii) to make  
16 reasonable progress toward the return of the child to the  
17 parent within 9 months after an adjudication of neglected  
18 or abused minor under Section 2-3 of the Juvenile Court Act  
19 of 1987 or dependent minor under Section 2-4 of that Act,  
20 or (iii) to make reasonable progress toward the return of  
21 the child to the parent during any 9-month period after the  
22 end of the initial 9-month period following the  
23 adjudication of neglected or abused minor under Section 2-3  
24 of the Juvenile Court Act of 1987 or dependent minor under  
25 Section 2-4 of that Act. If a service plan has been  
26 established as required under Section 8.2 of the Abused and  
27 Neglected Child Reporting Act to correct the conditions  
28 that were the basis for the removal of the child from the  
29 parent and if those services were available, then, for  
30 purposes of this Act, "failure to make reasonable progress  
31 toward the return of the child to the parent" includes (I)  
32 the parent's failure to substantially fulfill his or her  
33 obligations under the service plan and correct the  
34 conditions that brought the child into care within 9 months  
35 after the adjudication under Section 2-3 or 2-4 of the  
36 Juvenile Court Act of 1987 and (II) the parent's failure to

1 substantially fulfill his or her obligations under the  
2 service plan and correct the conditions that brought the  
3 child into care during any 9-month period after the end of  
4 the initial 9-month period following the adjudication  
5 under Section 2-3 or 2-4 of the Juvenile Court Act of 1987.

6 (m-1) Pursuant to the Juvenile Court Act of 1987, a  
7 child has been in foster care for 15 months out of any 22  
8 month period which begins on or after the effective date of  
9 this amendatory Act of 1998 unless the child's parent can  
10 prove by a preponderance of the evidence that it is more  
11 likely than not that it will be in the best interests of  
12 the child to be returned to the parent within 6 months of  
13 the date on which a petition for termination of parental  
14 rights is filed under the Juvenile Court Act of 1987. The  
15 15 month time limit is tolled during any period for which  
16 there is a court finding that the appointed custodian or  
17 guardian failed to make reasonable efforts to reunify the  
18 child with his or her family, provided that (i) the finding  
19 of no reasonable efforts is made within 60 days of the  
20 period when reasonable efforts were not made or (ii) the  
21 parent filed a motion requesting a finding of no reasonable  
22 efforts within 60 days of the period when reasonable  
23 efforts were not made. For purposes of this subdivision  
24 (m-1), the date of entering foster care is the earlier of:  
25 (i) the date of a judicial finding at an adjudicatory  
26 hearing that the child is an abused, neglected, or  
27 dependent minor; or (ii) 60 days after the date on which  
28 the child is removed from his or her parent, guardian, or  
29 legal custodian.

30 (n) Evidence of intent to forgo his or her parental  
31 rights, whether or not the child is a ward of the court,  
32 (1) as manifested by his or her failure for a period of 12  
33 months: (i) to visit the child, (ii) to communicate with  
34 the child or agency, although able to do so and not  
35 prevented from doing so by an agency or by court order, or  
36 (iii) to maintain contact with or plan for the future of

1 the child, although physically able to do so, or (2) as  
2 manifested by the father's failure, where he and the mother  
3 of the child were unmarried to each other at the time of  
4 the child's birth, (i) to commence legal proceedings to  
5 establish his paternity under the Illinois Parentage Act of  
6 1984 or the law of the jurisdiction of the child's birth  
7 within 30 days of being informed, pursuant to Section 12a  
8 of this Act, that he is the father or the likely father of  
9 the child or, after being so informed where the child is  
10 not yet born, within 30 days of the child's birth, or (ii)  
11 to make a good faith effort to pay a reasonable amount of  
12 the expenses related to the birth of the child and to  
13 provide a reasonable amount for the financial support of  
14 the child, the court to consider in its determination all  
15 relevant circumstances, including the financial condition  
16 of both parents; provided that the ground for termination  
17 provided in this subparagraph (n)(2)(ii) shall only be  
18 available where the petition is brought by the mother or  
19 the husband of the mother.

20 Contact or communication by a parent with his or her  
21 child that does not demonstrate affection and concern does  
22 not constitute reasonable contact and planning under  
23 subdivision (n). In the absence of evidence to the  
24 contrary, the ability to visit, communicate, maintain  
25 contact, pay expenses and plan for the future shall be  
26 presumed. The subjective intent of the parent, whether  
27 expressed or otherwise, unsupported by evidence of the  
28 foregoing parental acts manifesting that intent, shall not  
29 preclude a determination that the parent has intended to  
30 forgo his or her parental rights. In making this  
31 determination, the court may consider but shall not require  
32 a showing of diligent efforts by an authorized agency to  
33 encourage the parent to perform the acts specified in  
34 subdivision (n).

35 It shall be an affirmative defense to any allegation  
36 under paragraph (2) of this subsection that the father's

1 failure was due to circumstances beyond his control or to  
2 impediments created by the mother or any other person  
3 having legal custody. Proof of that fact need only be by a  
4 preponderance of the evidence.

5 (o) Repeated or continuous failure by the parents,  
6 although physically and financially able, to provide the  
7 child with adequate food, clothing, or shelter.

8 (p) Inability to discharge parental responsibilities  
9 supported by competent evidence from a psychiatrist,  
10 licensed clinical social worker, or clinical psychologist  
11 of mental impairment, mental illness or mental retardation  
12 as defined in Section 1-116 of the Mental Health and  
13 Developmental Disabilities Code, or developmental  
14 disability as defined in Section 1-106 of that Code, and  
15 there is sufficient justification to believe that the  
16 inability to discharge parental responsibilities shall  
17 extend beyond a reasonable time period. However, this  
18 subdivision (p) shall not be construed so as to permit a  
19 licensed clinical social worker to conduct any medical  
20 diagnosis to determine mental illness or mental  
21 impairment.

22 (q) The parent has been criminally convicted of  
23 aggravated battery, heinous battery, or attempted murder  
24 of any child.

25 (r) The child is in the temporary custody or  
26 guardianship of the Department of Children and Family  
27 Services, the parent is incarcerated as a result of  
28 criminal conviction at the time the petition or motion for  
29 termination of parental rights is filed, prior to  
30 incarceration the parent had little or no contact with the  
31 child or provided little or no support for the child, and  
32 the parent's incarceration will prevent the parent from  
33 discharging his or her parental responsibilities for the  
34 child for a period in excess of 2 years after the filing of  
35 the petition or motion for termination of parental rights.

36 (s) The child is in the temporary custody or

1 guardianship of the Department of Children and Family  
2 Services, the parent is incarcerated at the time the  
3 petition or motion for termination of parental rights is  
4 filed, the parent has been repeatedly incarcerated as a  
5 result of criminal convictions, and the parent's repeated  
6 incarceration has prevented the parent from discharging  
7 his or her parental responsibilities for the child.

8 (t) A finding that at birth the child's blood, urine,  
9 or meconium contained any amount of a controlled substance  
10 as defined in subsection (f) of Section 102 of the Illinois  
11 Controlled Substances Act, or a metabolite of a controlled  
12 substance, with the exception of controlled substances or  
13 metabolites of such substances, the presence of which in  
14 the newborn infant was the result of medical treatment  
15 administered to the mother or the newborn infant, and that  
16 the biological mother of this child is the biological  
17 mother of at least one other child who was adjudicated a  
18 neglected minor under subsection (c) of Section 2-3 of the  
19 Juvenile Court Act of 1987, after which the biological  
20 mother had the opportunity to enroll in and participate in  
21 a clinically appropriate substance abuse counseling,  
22 treatment, and rehabilitation program.

23 E. "Parent" means the father or mother of a legitimate or  
24 illegitimate child. For the purpose of this Act, a person who  
25 has executed a final and irrevocable consent to adoption or a  
26 final and irrevocable surrender for purposes of adoption, or  
27 whose parental rights have been terminated by a court, is not a  
28 parent of the child who was the subject of the consent or  
29 surrender, unless the consent is void pursuant to subsection O  
30 of Section 10.

31 F. A person is available for adoption when the person is:

32 (a) a child who has been surrendered for adoption to an  
33 agency and to whose adoption the agency has thereafter  
34 consented;

35 (b) a child to whose adoption a person authorized by  
36 law, other than his parents, has consented, or to whose

1 adoption no consent is required pursuant to Section 8 of  
2 this Act;

3 (c) a child who is in the custody of persons who intend  
4 to adopt him through placement made by his parents;

5 (c-1) a child for whom a parent has signed a specific  
6 consent pursuant to subsection O of Section 10;

7 (d) an adult who meets the conditions set forth in  
8 Section 3 of this Act; or

9 (e) a child who has been relinquished as defined in  
10 Section 10 of the Abandoned Newborn Infant Protection Act.

11 A person who would otherwise be available for adoption  
12 shall not be deemed unavailable for adoption solely by reason  
13 of his or her death.

14 G. The singular includes the plural and the plural includes  
15 the singular and the "male" includes the "female", as the  
16 context of this Act may require.

17 H. "Adoption disruption" occurs when an adoptive placement  
18 does not prove successful and it becomes necessary for the  
19 child to be removed from placement before the adoption is  
20 finalized.

21 I. "Foreign placing agency" is an agency or individual  
22 operating in a country or territory outside the United States  
23 that is authorized by its country to place children for  
24 adoption either directly with families in the United States or  
25 through United States based international agencies.

26 J. "Immediate relatives" means the biological parents, the  
27 parents of the biological parents and siblings of the  
28 biological parents.

29 K. "Intercountry adoption" is a process by which a child  
30 from a country other than the United States is adopted.

31 L. "Intercountry Adoption Coordinator" is a staff person of  
32 the Department of Children and Family Services appointed by the  
33 Director to coordinate the provision of services by the public  
34 and private sector to prospective parents of foreign-born  
35 children.

36 M. "Interstate Compact on the Placement of Children" is a

1 law enacted by most states for the purpose of establishing  
2 uniform procedures for handling the interstate placement of  
3 children in foster homes, adoptive homes, or other child care  
4 facilities.

5 N. "Non-Compact state" means a state that has not enacted  
6 the Interstate Compact on the Placement of Children.

7 O. "Preadoption requirements" are any conditions  
8 established by the laws or regulations of the Federal  
9 Government or of each state that must be met prior to the  
10 placement of a child in an adoptive home.

11 P. "Abused child" means a child whose parent or immediate  
12 family member, or any person responsible for the child's  
13 welfare, or any individual residing in the same home as the  
14 child, or a paramour of the child's parent:

15 (a) inflicts, causes to be inflicted, or allows to be  
16 inflicted upon the child physical injury, by other than  
17 accidental means, that causes death, disfigurement,  
18 impairment of physical or emotional health, or loss or  
19 impairment of any bodily function;

20 (b) creates a substantial risk of physical injury to  
21 the child by other than accidental means which would be  
22 likely to cause death, disfigurement, impairment of  
23 physical or emotional health, or loss or impairment of any  
24 bodily function;

25 (c) commits or allows to be committed any sex offense  
26 against the child, as sex offenses are defined in the  
27 Criminal Code of 1961 and extending those definitions of  
28 sex offenses to include children under 18 years of age;

29 (d) commits or allows to be committed an act or acts of  
30 torture upon the child; or

31 (e) inflicts excessive corporal punishment.

32 Q. "Neglected child" means any child whose parent or other  
33 person responsible for the child's welfare withholds or denies  
34 nourishment or medically indicated treatment including food or  
35 care denied solely on the basis of the present or anticipated  
36 mental or physical impairment as determined by a physician

1 acting alone or in consultation with other physicians or  
2 otherwise does not provide the proper or necessary support,  
3 education as required by law, or medical or other remedial care  
4 recognized under State law as necessary for a child's  
5 well-being, or other care necessary for his or her well-being,  
6 including adequate food, clothing and shelter; or who is  
7 abandoned by his or her parents or other person responsible for  
8 the child's welfare.

9 A child shall not be considered neglected or abused for the  
10 sole reason that the child's parent or other person responsible  
11 for his or her welfare depends upon spiritual means through  
12 prayer alone for the treatment or cure of disease or remedial  
13 care as provided under Section 4 of the Abused and Neglected  
14 Child Reporting Act. A child shall not be considered neglected  
15 or abused for the sole reason that the child's parent or other  
16 person responsible for the child's welfare failed to vaccinate,  
17 delayed vaccination, or refused vaccination for the child due  
18 to a waiver on religious or medical grounds as permitted by  
19 law.

20 R. "Putative father" means a man who may be a child's  
21 father, but who (1) is not married to the child's mother on or  
22 before the date that the child was or is to be born and (2) has  
23 not established paternity of the child in a court proceeding  
24 before the filing of a petition for the adoption of the child.  
25 The term includes a male who is less than 18 years of age.  
26 "Putative father" does not mean a man who is the child's father  
27 as a result of criminal sexual abuse or assault as defined  
28 under Article 12 of the Criminal Code of 1961. ~~A child shall  
29 not be considered neglected or abused for the sole reason that  
30 the child's parent or other person responsible for the child's  
31 welfare failed to vaccinate, delayed vaccination, or refused  
32 vaccination for the child due to a waiver on religious or  
33 medical grounds as permitted by law.~~

34 S. "Standby adoption" means an adoption in which a  
35 terminally ill parent consents to custody and termination of  
36 parental rights to become effective upon the occurrence of a



1 future event, which is either the death of the terminally ill  
2 parent or the request of the parent for the entry of a final  
3 judgment of adoption.

4 T. "Terminally ill parent" means a person who has a medical  
5 prognosis by a physician licensed to practice medicine in all  
6 of its branches that the person has an incurable and  
7 irreversible condition which will lead to death.

8 (Source: P.A. 91-357, eff. 7-29-99; 91-373, eff. 1-1-00;  
9 91-572, eff. 1-1-00; 92-16, eff. 6-28-01; 92-375, eff. 1-1-02;  
10 92-408, eff. 8-17-01; 92-432, eff. 8-17-01; 92-651, 7-11-02;  
11 revised 8-23-02.)

12 Section 115. The Uniform Commercial Code is amended by  
13 changing Section 8-106 as follows:

14 (810 ILCS 5/8-106) (from Ch. 26, par. 8-106)

15 Sec. 8-106. Control.

16 (a) A purchaser has "control" of a certificated security in  
17 bearer form if the certificated security is delivered to the  
18 purchaser.

19 (b) A purchaser has "control" of a certificated security in  
20 registered form if the certificated security is delivered to  
21 the purchaser, and:

22 (1) the certificate is indorsed to the purchaser or in  
23 blank by an effective indorsement; or

24 (2) the certificate is registered in the name of the  
25 purchaser, upon original issue or registration of transfer  
26 by the issuer.

27 (c) A purchaser has "control" of an uncertificated security  
28 if:

29 (1) the uncertificated security is delivered to the  
30 purchaser; or

31 (2) the issuer has agreed that it will comply with  
32 instructions originated by the purchaser without further  
33 consent by the registered owner. ~~or~~

34 ~~(3) another person has control of the security~~

1 ~~entitlement on behalf of the purchaser or, having~~  
2 ~~previously acquired control of the security entitlement,~~  
3 ~~acknowledges that it has control on behalf of the~~  
4 ~~purchaser.~~

5 (d) A purchaser has "control" of a security entitlement if:

6 (1) the purchaser becomes the entitlement holder; ~~or~~

7 (2) the securities intermediary has agreed that it will  
8 comply with entitlement orders originated by the purchaser  
9 without further consent by the entitlement holder; or.

10 (3) another person has control of the security  
11 entitlement on behalf of the purchaser or, having  
12 previously acquired control of the security entitlement,  
13 acknowledges that it has control on behalf of the  
14 purchaser.

15 (e) If an interest in a security entitlement is granted by  
16 the entitlement holder to the entitlement holder's own  
17 securities intermediary, the securities intermediary has  
18 control.

19 (f) A purchaser who has satisfied the requirements of  
20 subsection (c) or (d) has control even if the registered owner  
21 in the case of subsection (c) or the entitlement holder in the  
22 case of subsection (d) retains the right to make substitutions  
23 for the uncertificated security or security entitlement, to  
24 originate instructions or entitlement orders to the issuer or  
25 securities intermediary, or otherwise to deal with the  
26 uncertificated security or security entitlement.

27 (g) An issuer or a securities intermediary may not enter  
28 into an agreement of the kind described in subsection (c) (2) or  
29 (d) (2) without the consent of the registered owner or  
30 entitlement holder, but an issuer or a securities intermediary  
31 is not required to enter into such an agreement even though the  
32 registered owner or entitlement holder so directs. An issuer or  
33 securities intermediary that has entered into such an agreement  
34 is not required to confirm the existence of the agreement to  
35 another party unless requested to do so by the registered owner  
36 or entitlement holder.

1 (Source: P.A. 91-893, eff. 7-1-01; revised 2-27-02.)

2 Section 995. No acceleration or delay. Where this Act makes  
3 changes in a statute that is represented in this Act by text  
4 that is not yet or no longer in effect (for example, a Section  
5 represented by multiple versions), the use of that text does  
6 not accelerate or delay the taking effect of (i) the changes  
7 made by this Act or (ii) provisions derived from any other  
8 Public Act.

9 Section 996. No revival or extension. This Act does not  
10 revive or extend any Section or Act otherwise repealed.

11 Section 999. Effective date. This Act takes effect upon  
12 becoming law.

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## 2 Statutes amended in order of appearance

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4	5 ILCS 80/4.14 rep.	from Ch. 127, par. 1904.14
5	5 ILCS 160/7	from Ch. 116, par. 43.10
6	5 ILCS 375/10	from Ch. 127, par. 530
7	5 ILCS 430/99-10	was Sec. 995 of PA 93-617
8	15 ILCS 520/11	from Ch. 130, par. 30
9	30 ILCS 105/5.05 rep.	
10	30 ILCS 105/5.06 rep.	
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