AN ACT concerning civil law.

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

Section 5. The Probate Act of 1975 is amended by changing Section 18-10 as follows:

(755 ILCS 5/18-10) (from Ch. 110 1/2, par. 18-10)

Sec. 18-10. Classification of claims against decedent's estate. All claims against the estate of a decedent are divided into classes in the manner following:

1st: Funeral and burial expenses, expenses of administration, and statutory custodial claims. For the purposes of this paragraph, funeral and burial expenses paid by any person, including a surviving spouse, are funeral and burial expenses; and funeral and burial expenses include reasonable amounts paid for a burial space, crypt or niche, a marker on the burial space, care of the burial space, crypt or niche, and interest on these amounts. Interest on these amounts shall accrue beginning 60 days after issuance of letters of office to the representative of the decedent's estate, or if no such letters of office are issued, then beginning 60 days after those amounts are due, up to the rate of 9% per annum as allowed by contract or law.

2nd: The surviving spouse's or child's award.

3rd: Debts due the United States.

4th: Reasonable and necessary medical, hospital, and nursing home expenses for the care of the decedent during the year immediately preceding death; and money Money due employees of the decedent of not more than \$800 for each claimant for services rendered within 4 months prior to the decedent's death and expenses attending the last illness.

5th: Money and property received or held in trust by decedent which cannot be identified or traced.

6th: Debts due this State and any county, township, city, town, village or school district located within this State.

7th: All other claims.

(Source: P.A. 87-509.)

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