

Illinois Regulation is a summary of the weekly regulatory decisions of State agencies published in the Illinois Register and action taken by the Illinois General Assembly's Joint Committee on Administrative Rules. Illinois Regulation, also titled The Flinn Report in memory of founding JCAR member Rep. Monroe Flinn, is designed to inform and involve the public in changes taking place in agency administration.

Proposed Rulemakings

■ TAXES

The DEPARTMENT OF REVENUE proposed amendments to the Parts titled Income Tax (86 IAC 100; 46 Ill Reg 17566), Retailer's Occupation Tax (86 IAC 130; 46 Ill Reg 17591), Service Occupation Tax (86 IAC 140; 46 Ill Reg 17612), Use Tax (86 IAC 150; 46 Ill Reg 17623), Liquor Control Act (86 IAC 420; 46 Ill Reg 17636), Cigarette Tax Act (86 IAC 440; 46 Ill Reg 17643), Cigarette Use Tax Act (86 IAC 450; 46 Ill Reg 17649), Gas Revenue Tax Act (86 IAC 470; 46 Ill Reg 17654), Telecommunications Excise Tax (86 IAC 495; 46 Ill Reg 17659) and The Public Utilities Revenue Act (86 IAC 510; 46 Ill Reg 17663), all implementing Public Act 102-40. These rulemakings provide that, beginning 6/25/21, the statutory deadline for DOR to issue a notice of deficiency or liability for a given tax year will be extended an

additional 6 months when a taxpayer files a claim for refund or credit for that tax year less than 6 months before the normal deadline. Examples of how this provision applies to income tax returns are included in the Part 100 rulemaking. Those affected by these rulemakings include businesses and individuals with unresolved refund or credit claims for income tax or various forms of sales and use tax.

[Emergency Rule, Page 3](#)

[Next week's Flinn Report will be published Monday, Nov. 14 due to the Veterans' Day holiday](#)

Questions/requests for copies/comments on the 10 DOR rulemakings through 12/19/22: Part 100, Brian Fliflet; Parts 130 through 510, Thomas Grudichak; DOR, 101 W. Jefferson St., Springfield IL 62794, 217/782-2844.

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Adopted Rules

■ BUILDING TRADES

The DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY adopted amendments to Illinois Works Jobs Program Act (14 IAC 680; 46 Ill Reg 3639), effective 10/18/22, establishing the Illinois Works Preapprenticeship Program (IWPP). IWPP provides grants to community-based organizations that will recruit, prescreen, and provide preapprenticeship skills training for prospective construction and building trades workers, which participants may attend free of charge and for which they may receive a stipend. Organizations that apply for these grants must register and qualify under the Grant Accountability and Transparency Act (GATA). Information that must be included in the application packet includes a description of the proposed

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ADOPTED RULES: Rules adopted by agencies this week. **EMERGENCY RULES:** Adopted for a temporary period not to exceed 150 days.
PROPOSED RULES: Rules proposed by agencies this week, commencing a 45-day First Notice period during which public comments must be accepted.
PEREMPTORY RULES: Rules adopted without prior public notice or JCAR review as authorized by 5 ILCS 100/5-50.
■ Designates rules of special interest to small businesses, small municipalities, and not-for-profit corporations. Agencies are required to consider comments from these groups and minimize the regulatory burden on them.
QUESTIONS/COMMENTS: Submit mail, email or phone calls to the agency personnel listed below each summary.
RULE TEXT: Available on the Secretary of State (www.cyberdriveillinois.com) and General Assembly (www.ilga.gov) websites under Illinois Register. Second Notice text (original version with changes made by the agency during First Notice included) is available on the JCAR website.

Adopted Rules

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preapprenticeship program and the wrap-around and student support services that will be provided; how the organization will coordinate with local workforce areas, including construction and building trades; and the organization's understanding of how race, ethnicity and gender may

impact individuals' access to and experience of construction and building trade apprenticeships. Grants will be awarded based on factors that include the applicant's past experience in serving, and potential to reach, under-represented populations. Other provisions establish recordkeeping and reporting requirements and list allowable

costs that can be covered by these grants. Those affected by this rulemaking include community-based non-profit organizations, construction businesses, and labor unions.

Questions/requests for copies: Bridget Schutt, DCEO, 555 W. Monroe St., Suite 1200, Chicago IL 60661, Bridget.Schutt2@illinois.gov

Proposed Rulemakings

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MEDICARE SUPPLEMENTS

The DEPARTMENT OF INSURANCE proposed amendments to the Part titled Minimum Standards for Individual and Group Medicare Supplement Insurance (50 IAC 2008; 46 Ill Reg 17541) implementing new "Medigap birthday rule" requirements of the Illinois Insurance Code effective 1/1/22. The rulemaking requires that notice of an annual open enrollment period of 45 days after the insured's birthday for Medicare supplement policy holders in Illinois ages 65-75 (during which they may select a different plan from the same carrier, provided it does not exceed the benefits of their current plan) be included in or attached to all applications for Medicare supplement insurance. If this notice is not part of the application, it must be

electronically submitted to DOI for approval before it is sent to applicants. Insurers that offer Medicare supplement policies are affected.

Questions/requests for copies/ comments through 12/19/22: Laura Kotelman, DOI, 122 S. Michigan Ave., 19th Fl., Chicago IL 60603, 312/814-8214, Laura.Kotelman@illinois.gov, or Susan Anders, DOI, 320 W. Washington St., 4th Fl., Springfield IL 62767, 217/558-0957.

■ CPA CANDIDATES

The BOARD OF EXAMINERS proposed amendments to the Part titled Certificate of Education and Examination Requirements (23 IAC 1400; 46 Ill Reg 17504) concerning administration of the Uniform Certified Public Accountant examination. Current education and examination requirements for Illinois CPAs that

took effect 1/1/21 will remain effective through 12/31/22. Effective 1/1/23, CPA examination candidates must have completed a bachelor's degree or higher with at least 120 (currently 150) semester credit hours, of which 24 (currently 30) credit hours must be in accounting and 12 (currently 24) credit hours must be in business courses other than accounting. The accounting courses must cover auditing and taxation, but will no longer be required to also include financial and management accounting. The rulemaking also clarifies Board voting and notice of hearing procedures and eliminates proxy voting by Board members. Persons seeking CPA certification are affected by this rulemaking.

Questions/requests for copies/ comments through 12/19/22: Russ Friedewald, BOE, 1120 E. Diehl Road, Suite 107, Naperville IL 60563, 815/753-8900.

Emergency Rule

■ EMERGENCY SERVICES

The DEPARTMENT OF PUBLIC HEALTH adopted emergency amendments to Emergency Medical Services, Trauma Center, Comprehensive Stroke Center, Primary Stroke Center and Acute Stroke Ready Hospital Code (77 IAC 515; 46 Ill Reg 17682) effective 10/23/22 for a maximum of 150 days, replacing emergency rules that expired 10/22/22. (Companion proposed amendments published at 46 Ill Reg 8984 are on the November 15 JCAR meeting agenda.) These emergency amendments allow any Emergency Medical Services (EMS) personnel with a current and unencumbered certification in the National EMT Registry to serve in an Illinois EMS system on a provisional basis until they receive an Illinois license. The emergency rule also requires hospitals, during a federal or State declared disaster, to notify DPH and regional EMS system providers before going on bypass status (temporarily unable to receive new emergency patients) and receive

prior approval for bypass status from DPH. Bypass status may be requested if no personnel, equipment, beds or other resources are currently available to treat a given type or class of patient (e.g., stroke, heart attack, trauma) and if all reasonable efforts to remedy the situation have been exhausted (e.g., calling in off-duty staff, canceling elective procedures and admissions). The DPH Regional EMS Coordinator will review the request and approve it for a period of 2-4 hours or deny the request. A hospital cannot go on bypass status if 3 or more hospitals in the same area are already on bypass status or if transport time to the next nearest hospital will exceed 15 minutes. The emergency rule also requires trauma centers to have at least one Registered Professional Nurse with a current, nationally recognized trauma nursing certification available to care for trauma patients at all times, and removes specific requirements for backup RN staffing. Other provisions modify technical standards for ambulances;

establish alternative staffing for private ambulance providers and rural volunteer providers serving communities of fewer than 5,000 residents; and expand the list of required protocols and procedures for EMS services. Those affected by this emergency rule include volunteer, municipal/fire district, and private ambulance services and hospital emergency departments.

Questions/requests for copies: Tracey Trigillo, DPH, 524 S. Second St., 6th Floor, Springfield, IL 62701, 217/782-1159, dph.rules@illinois.gov

JCAR Membership Change

Assistant Majority Leader Sen. Antonio “Tony” Muñoz, D-Chicago, retired from the Illinois Senate and from JCAR effective Oct. 21. Sen. Muñoz has been a member of JCAR since 2013. JCAR staff thanks him for his years of service and commitment to the Committee’s work.

Joint Committee on Administrative Rules

Senator Bill Cunningham, *co-chair*
Senator John F. Curran
Senator Donald DeWitte
Senator Kimberly Lightford
Senator Sue Rezin

Representative Tom Demmer
Representative Michael Halpin
Representative Frances Ann Hurley
Representative Steven Reick
Representative Curtis Tarver, II
Representative Keith Wheeler, *co-chair*

Kim Schultz
Executive Director

Second Notices

The following rulemakings were moved to Second Notice this week by the agencies listed below, commencing the JCAR review period. These rulemakings will appear in next week's *Illinois Register* and be considered at the November 15 2022, meeting in Springfield. Other items not published in the *Register* or The Flinn Report may also be considered. Further comments concerning these rulemakings should be addressed to JCAR using the contact information on page 1.

DEPT OF CENTRAL MGMT SERVICES

Travel (80 IAC 2800; 46 III Reg 14737) proposed 9/2/22

DEPT OF HEALTHCARE & FAMILY SERVICES

Medical Payment (89 IAC 140; 46 III Reg 10143) proposed 6/17/22

Reimbursement for Nursing Costs for Geriatric Facilities (89 IAC 147; 46 III Reg 10183) proposed 6/17/22

DEPT OF HUMAN SERVICES

Child Care (89 IAC 50; 46 III Reg 13603) proposed 8/5/22

ILLINOIS STATE POLICE

Firearm Owner's Identification Card Act (20 IAC 1230; 46 III Reg 12722) proposed 7/29/22

DEPT OF NATURAL RESOURCES

The Illinois Oil and Gas Act (62 IAC 240; 46 III Reg 14169) proposed 8/12/22

DEPT OF TRANSPORTATION

State Operating Assistance to Downstate Areas (92 IAC 653; 46 III Reg 4060) proposed 3/11/22

DEPT OF REVENUE

Retailers' Occupation Tax (86 IAC 130; 46 III Reg 14995) proposed 9/9/22

Use Tax (86 IAC 150; 46 III Reg 15021) proposed 9/9/22

Home Rule County Retailers' Occupation Tax (86 IAC 220; 46 III Reg 13889) proposed 8/5/22

Home Rule Municipal Retailers' Occupation Tax (86 IAC 270; 46 III Reg 13902) proposed 8/5/22

Regional Transportation Authority Retailers' Occupation Tax (86 IAC 320; 46 III Reg 13917) proposed 8/5/22

Metro East Mass Transit District Retailers' Occupation Tax (86 IAC 370; 46 III Reg 13930) proposed 8/5/22

Metro East Park and Recreation District Retailers' Occupation Tax (86 IAC 395; 46 III Reg 13942) proposed 8/5/22

County Water Commission Retailers' Occupation Tax (86 IAC 630; 46 III Reg 13965) proposed 8/5/22

Special County Retailers' Occupation Tax for Public Safety (86 IAC 670; 46 III Reg 13978) proposed 8/5/22

Salem Civic Center Retailers' Occupation Tax (86 IAC 690; 46 III Reg 13991) proposed 8/5/22

Non-Home Rule Municipal Retailers' Occupation Tax (86 IAC 693; 46 III Reg 14004) proposed 8/5/22

County Motor Fuel Tax (86 IAC 695; 46 III Reg 14017) proposed 8/5/22

Municipal Motor Fuel Tax (86 IAC 696; 46 III Reg 14028) proposed 8/5/22