



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB3942

Introduced 2/25/2025, by Rep. Robyn Gabel

SYNOPSIS AS INTRODUCED:

Makes appropriations for the ordinary and contingent expenses of the Department of Revenue for the fiscal year beginning July 1, 2025, as follows:

General Funds	\$53,038,700
Other State Funds	\$1,411,072,700
Federal Funds	<u>\$500,000</u>
Total	\$1,464,611,400

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1 AN ACT concerning appropriations.

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

4 ARTICLE 1

5 Section 5. The following named sums, or so much thereof as
6 may be necessary, respectively, for the objects and purposes
7 hereinafter named, are appropriated to meet the ordinary and
8 contingent expenses of the Department of Revenue:

9 GOVERNMENT SERVICES

10 PAYABLE FROM THE PERSONAL PROPERTY TAX REPLACEMENT FUND:

11 For a portion of the state's share of state's
12 attorneys' and assistant state's
13 attorneys' salaries, including
14 prior years' costs 18,750,000

15 For a portion of the state's share of county
16 public defenders' salaries pursuant
17 to Section 3-4007 of the Counties Code,
18 including prior years' costs 10,700,000

19 For the State's share of county
20 supervisors of assessments or
21 county assessors' salaries, as
22 provided by law, including prior
23 years' costs 4,340,000

1 For additional compensation for local
2 assessors, as provided by Sections 4-10 and
3 4-15 of the Property Tax Code 350,000
4 For additional compensation for local
5 assessors, as provided by Section 4-20
6 of the Property Tax Code 510,000
7 For additional compensation for county
8 treasurers, as provided by Section 3-10007
9 of the Counties Code 663,000
10 For the annual stipend for sheriffs as
11 provided in subsection (d) of Section
12 4-6300 and Section 4-8002 of the
13 Counties Code..... 663,000
14 For the annual stipend to county
15 coroners pursuant to Section 4-6002 of the
16 Counties Code, including prior years' costs 663,000
17 For additional compensation for
18 county auditors, pursuant to Section 4-6001
19 of the Counties Code, including prior
20 years' costs..... 123,500
21 Total \$36,762,500

PAYABLE FROM MOTOR FUEL TAX FUND:

23 For Reimbursement to International
24 Fuel Tax Agreement Member States 32,000,000
25 For Refunds..... 45,000,000
26 Total \$77,000,000

1 PAYABLE FROM UNDERGROUND STORAGE TANK FUND:
 2 For Refunds as provided for in Section
 3 13a.8 of the Motor Fuel Tax Law.....12,000

4 PAYABLE FROM STATE AND LOCAL SALES TAX REFORM FUND:
 5 For allocation to Chicago for additional
 6 1.25% Use Tax pursuant to Public Act 86-0928....190,000,000

7 PAYABLE FROM THE MUNICIPAL TELECOMMUNICATIONS FUND:
 8 For refunds associated with the
 9 Simplified Municipal Telecommunications Tax Act12,000

10 PAYABLE FROM LOCAL GOVERNMENT DISTRIBUTIVE FUND:
 11 For allocation to local governments
 12 for additional 1.25% Use Tax
 13 pursuant to Public Act 86-0928 600,000,000

14 PAYABLE FROM LOCAL GOVERNMENT VIDEO GAMING
 15 DISTRIBUTIVE FUND:
 16 For allocation to local governments
 17 of the net terminal income tax per
 18 the Video Gaming Act 250,000,000

19 PAYABLE FROM SENIOR CITIZENS REAL ESTATE
 20 DEFERRED TAX REVOLVING FUND:
 21 For payments to counties as required
 22 by the Senior Citizens Real
 23 Estate Tax Deferral Act, including
 24 prior years' cost 6,500,000

25 PAYABLE FROM ILLINOIS GAMING LAW ENFORCEMENT FUND:
 26 For Allocation to Local Law

1 Enforcement Agencies for joint state and
 2 local efforts in Administration of the
 3 Charitable Games Act and the Illinois Pull
 4 Tabs and Jar Games Act750,000

5 Section 10. The sum of \$8,000,000, or so much thereof as
 6 may be necessary, is appropriated from the State and Local
 7 Sales Tax Reform Fund to the Department of Revenue for the
 8 purpose stated in Section 6z-17 of the State Finance Act and
 9 Section 2-2.04 of the Downstate Public Transportation Act for
 10 allocation to Madison County.

11 Section 15. The sum of \$53,038,700, or so much thereof as
 12 may be necessary, is appropriated from the General Revenue
 13 Fund to the Department of Revenue for operational expenses.

14 Section 20. The sum of \$1,000,000, or so much thereof as
 15 may be necessary, is appropriated from the Tax Compliance and
 16 Administration Fund to the Department of Revenue for Refunds
 17 associated with the Illinois Secure Choice Savings Program
 18 Act.

19 Section 25. The sum of \$118,886,300, or so much thereof as
 20 may be necessary, is appropriated from the Tax Compliance and
 21 Administration Fund to the Department of Revenue for
 22 operational expenses.

1 Section 30. The following named sums, or so much thereof
 2 as may be necessary, respectively, for the objects and
 3 purposes hereinafter named, are appropriated to meet the
 4 ordinary and contingent expenses of the Department of Revenue:

5 TAX ADMINISTRATION AND ENFORCEMENT

6 PAYABLE FROM TAX COMPLIANCE AND ADMINISTRATION FUND:

7	For Administration of the Drycleaner	
8	Environmental Response Trust Fund Act	169,400
9	For Administration of the Simplified	
10	Telecommunications Act.....	3,608,400
11	For administrative costs associated	
12	with the Municipality Sales Tax	
13	as directed in Section 11-74.3-3	
14	of the Illinois Municipal Code	252,500
15	For administration of the Cigarette	
16	Retailer Enforcement Act	<u>1,468,000</u>
17	Total	\$5,498,300

18 Section 35. The amount of \$1,500,000, or so much thereof
 19 as may be necessary, is appropriated from the Cannabis
 20 Regulation Fund to the Department of Revenue for operational
 21 expenses associated with the Cannabis Regulation and Tax Act.

22 Section 40. The sum of \$500,000, or so much thereof as may
 23 be necessary, is appropriated from the Tennessee Valley

1 Authority Local Trust Fund to the Department of Revenue for
2 tax receipt distributions pursuant to Section 13 of the
3 Tennessee Valley Authority Act.

4 Section 45. The sum of \$11,620,000, or so much thereof as
5 may be necessary, is appropriated from the Personal Property
6 Tax Replacement Fund to the Department of Revenue for a
7 portion of the state's share of county sheriff's salaries
8 pursuant to action taken by the 102nd General Assembly,
9 including prior years' costs.

10 Section 50. The sum of \$58,472,300, or so much thereof as
11 may be necessary, is appropriated from the Motor Fuel Tax Fund
12 to the Department of Revenue for operational expenses.

13 Section 55. The sum of \$41,930,200, or so much thereof as
14 may be necessary, is appropriated from the Personal Property
15 Tax Replacement Fund to the Department of Revenue for
16 operational expenses.

17 Section 60. The sum of \$2,640,700, or so much thereof as
18 may be necessary, is appropriated from the Underground Storage
19 Tank Fund to the Department of Revenue for operational
20 expenses.

21 Section 65. The sum of \$488,400, or so much thereof as may

1 be necessary, is appropriated from the Illinois Gaming Law
2 Enforcement Fund to the Department of Revenue for operational
3 expenses.

4 Section 99. Effective date. This Act takes effect July 1,
5 2025.